

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI.
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)



Programme Scheme, Scheme of Examination and Syllabi
(From 2023-2024 Batch onwards)

Department of Commerce (CA)

UG Programme

Curriculum Design and Development Cell
Annexure D

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(AFFILIATED TO MADURAI KAMARAJ UNIVERSITY, MADURAI)
RE-ACCREDITED WITH 'A' GRADE (THIRD CYCLE) BY NAAC WITH CGPA 3.11)



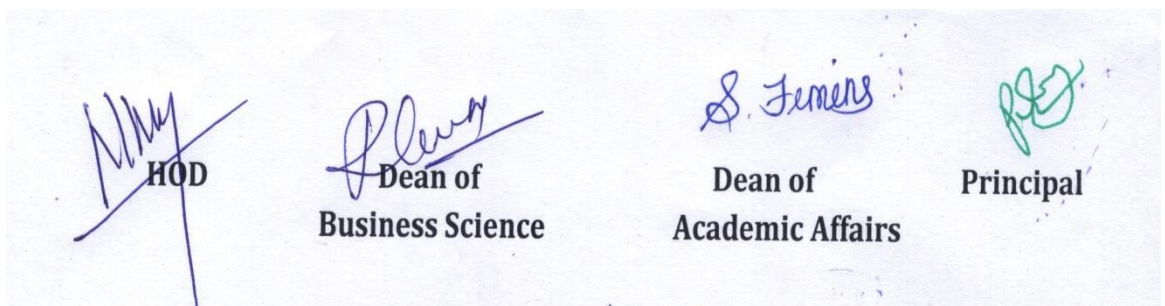
Programme Scheme, Scheme of Examination and Syllabi
(From 2023-2024 Batch onwards)

Department of Commerce (CA)

UG Programme

Approved in the Academic Council – XIV held on 31/07/2023

Curriculum Design and Development Cell



SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
MEMBERS OF BOARD OF STUDIES

S.No.	Board Members	Name and Designation
1.	Chairman of the Board	Dr. N. Nalayini, Head & Associate Professor of Commerce(CA) Sri Kaliswari College (Autonomous), Sivakasi – 626 123
2.	University Nominee	Dr.M.Sivakumar, Professor Department of Entrepreneurship Studies School of Management Studies Madurai Kamaraj University, Madurai.
3.	Academic Expert 1.	Dr. K. Jeyakodi, Head and Associate Professor PG & Research Department of Commerce, Saraswathi Narayanan College, Perungudi , Madurai – 625 022
4.	Academic Expert 2.	Dr. M. Ketharaj, Associate Professor, PG & Research Department of Commerce, Raja Doraisingam Government Arts College, Sivagangai – 630 561.
5.	Industrialist	Mr. J. Jeyanth Kumar B.Com (CA)., MBA., Proprietor, C. Mahalakshmi & Co, 18/1B, Sattur Road, Sivakasi – 626 123
6.	Alumnus	Dr. V. Vasanth, Assistant Professor, Department of Management Studies, Nehru Institute of Information Technology and Management, Coimbatore - 641 105.
Members		
7.	Mrs.R. Selvi	Assistant Professor of Commerce (CA)
8.	Mr.M. Ramamoorthy	Associate Professor of Commerce (CA)
9.	Mr.C.V. Karthispandian	Assistant Professor of Commerce (CA)
10.	Dr.S. Mariappan	Assistant Professor of Commerce (CA)
10.	Mr.R. Krishnan	Assistant Professor of Commerce (CA)
11.	Mrs.G. Sundaravalli	Assistant Professor of Commerce (CA)
12.	Mr.K. Mareeswaran	Assistant Professor of Commerce (CA)
13.	Dr.P.Umashanthi	Assistant Professor of Commerce (CA)
14.	Ms.J.Jeyaruby	Assistant Professor of Commerce (CA)
15.	Ms.V.Gajalakshmi	Assistant Professor of Commerce (CA)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

DEPARTMENT OF COMMERCE (CA)

UG Programme - B.Com (Computer Applications)

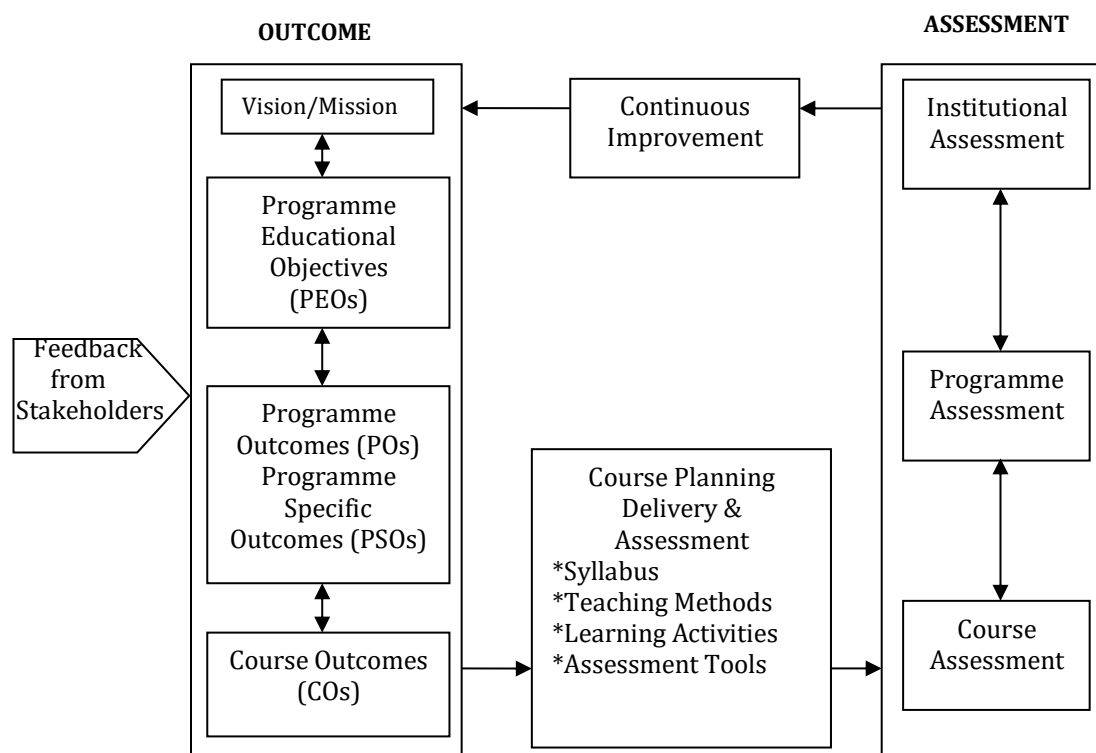
**GUIDELINES FOR OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2023-2024 Batch onwards)**

INTRODUCTION

Sri Kaliswari College in its pursuit of imparting quality education has marked a remarkable growth in terms of academic excellence, infrastructure, student strength, ICT facilities, library and placement records since its establishment in 2000-2001. This institution constitutes an academic community that is committed to encourage the student community to experience and share knowledge, identify their potential, enhance the employability skills and enable them to pursue their goals. After the conferment of autonomous status in the year 2012, the college has so far gone for revision of the syllabi three times and is continually updating the syllabi to meet the needs and demands of the student community.

The institution in its success journey of imparting quality education has been Re-Accredited with A grade (CGPA 3.11) in its third cycle of accreditation by NAAC. As an added feather to its cap, the institution has taken a giant leap to embrace the Outcome-Based Education system to enable the student community to develop their knowledge, skill and attitude simultaneously through a focussed learning and help the graduates to compete with their global counterparts and prepare them for life.

I. OUTCOME-BASED EDUCATION (OBE) FRAMEWORK



II. VISION OF THE INSTITUTION

- To impart quality higher education to produce highly talented youth capable of developing the nation

III. MISSION OF THE INSTITUTION

- Ensuring quality in all aspects of the activities
- Developing the latent skills of the rural youth
- Providing value - based education to instill courage and confidence
- Nurturing the entrepreneurial skills of the rural youth
- Creating competency to meet global challenges
- Imbibing social awareness and social responsibilities

IV. VISION OF THE DEPARTMENT

- To impart quality education to produce competent & technically skilled graduates with a sense of social responsibility capable of obtaining employability in banking, business, industry & other institutions.

V. MISSION OF THE DEPARTMENT

- To impart intellectual ability to students in commerce and computer domains.
- To provide avenues to develop professional, entrepreneurial and employability skills in the field of commerce and computer.
- To inculcate ethical and moral values amidst students to excel in corporate structure.

VI. PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

The Graduates will

PEO1: acquire strong foundation in commerce and computer applications domains

PEO2: exercise professional skills and computer skills related to accounting and commerce in Industry and Academic fields

PEO3: nurture professional and problem solving skills to work in business enterprises with a great sense of responsibility.

PEO4: handle business transactions independently in an automated environment and exhibit qualities associated with leadership such as accountability, integrity, respect and self-reflection.

PEO5: acquire knowledge and aptitude skills to face the competitive exams.

VII. PROGRAMME OUTCOMES (POs)

PO1: Disciplinary Knowledge

Acquire comprehensive knowledge related to their academic disciplines that form a part of an undergraduate programme of study.

PO2: Critical Thinking, Problem Solving and Analytical Reasoning

Develop students' ability of critical observation and capacity to apply their competencies and skills to identify, evaluate, analyse and solve problems related to business.

PO3: Scientific Reasoning and Research Related Skills

Ability to analyze, draw conclusions from qualitative/quantitative data and critically evaluate ideas and also acquire necessary research skills to carry out an experiment or investigation.

PO4: Communication Skills and Digital Literacy

Communicate effectively, write reports and documentations with the use of ICT skills.

P05: Ethics, Values and Multicultural Competence

Embrace moral and ethical values and apply it with a sense of responsibility in the workplace and community and acquire knowledge on multiple cultures and practise tolerance and respect differences.

P06: Team Work, Leadership and Employability Skills

Work effectively in groups with enhanced inter-personal skills and exhibit qualities associated with leadership to build a team and achieve the vision and show proficiency in professional, employability and soft skills required for placements and higher education.

P07: Self-directed and Life-long Learning

Recognize the need and have the ability to engage in independent learning and be self-motivated and acquire knowledge and skills to attain personal development needed in work place/society through self-paced and self-directed learning.

VIII. PROGRAMME SPECIFIC OUTCOMES (PSOs) – B.Com. (Computer Applications)

On the successful completion of B.Com. (CA), the students will

PSO1: acquire comprehensive knowledge on various fields of accounting, taxation, law and legislation related to business and commerce.

PSO2: develop critical thinking and the ability to analyse & solve problems in their career.

PSO3: develop analytical skills in solving business issues by applying qualitative and quantitative data solutions.

PSO4: communicate effectively in oral and written forms relating to business and acquire ICT skills.

PSO5: apply moral and professional values in modern business scenarios and practise tolerance and respect differences.

PSO6: effectively perform as a leader as well as a member of the team and develop entrepreneurial skills.

PSO7: develop skills to pursue professional courses like CA, CMA, ICWA, ICS and adapt new technologies to business environment through self-directed and life-long learning.

IX. PO-PSO Mapping Matrix – B.Com. (Computer Applications)

PO \ PSO	PS01	PS02	PS03	PS04	PS05	PS06	PS07
P01	✓						
P02		✓					
P03			✓				
P04				✓			
P05					✓		
P06						✓	
P07							✓

X. PO-PEO Mapping Matrix – B.Com. (Computer Applications)

PO \ PEO	PEO1	PEO2	PEO3	PEO4	PEO5
P01	✓	✓			✓
P02		✓	✓		
P03		✓	✓		
P04	✓				
P05			✓		
P06				✓	✓
P07		✓			✓

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA
3.11) by NAAC)
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)

REGULATIONS

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

Eligibility

Candidate should have passed the Higher Secondary Examinations conducted by the Board of Higher Secondary Education, Government of Tamil Nadu or any other examination accepted by the Syndicate of the Madurai Kamaraj University, Madurai as its equivalent.

Medium of Instruction : English

Age Limit

Maximum age limit : 21 Years

Age Relaxation

SC/ SCA/ST/BC/BCM/MBC/DNC & Women : 3 years age relaxation

Differently-Abled Students : 5 years age relaxation

Transitory Permission

Students joined from 2023 - 2024 may be permitted to write their examinations in this pattern up to April 2031.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SCHEME OF EXAMINATION

For all the UG Programmes, the internal and external marks are distributed as follows:

For all Theory Courses (Part I, II, III) : Internal Marks: 25; External Marks: 75

For Courses with both Theory and Practical, it will be considered as practical course and assessment will be for both Theory and Practical.

For Part-IV Courses : Internal Marks:25; External Marks: 50(Converted to 75)

For all Practical Courses, Project and Internship : Internal Marks: 25; External Marks: 75

Internal Mark Distribution for Theory Courses

Assessment Type	Marks	Scheme of Assessment
Internal Test	10 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any two of the Assignments will be given and the average of the two will be considered
Quiz	5 marks	One Quiz Test will be conducted
Viva/ Oral Exam/ Group Discussion/ Role Play	5 marks	Test will be conducted in any one of the Oral Mode

Internal Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work /Program Execution	15 marks	Two Internal Tests will be conducted and the average of the two will be considered
Observation/Record Notebook	5 marks	Assessment will be done during every practical class
Viva -Voce / Lab Quiz	5 marks	Two Lab Quiz Tests/viva-voce will be conducted and the average of the two will be considered

External Mark Distribution for Practical Courses

Assessment Type	Marks	Scheme of Assessment
Lab work/Program Execution	65 marks	End result of the Practical
Viva -Voce	10 marks	Oral Mode Test

Internal Mark Distribution for Courses with both Theory and Practical

Assessment Type	Marks	Scheme of Assessment
Internal Test	10 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any two of the Assignments will be given and the average of the two will be considered
Lab work /Program Execution	10 marks	Two Internal Tests will be conducted and the average of the two will be considered

External Mark Distribution for Courses with both Theory and Practical

Assessment Type	Marks	Scheme of Assessment
External Written Test	50 marks	Two hours External Exam will be conducted for 50 marks
Lab work /Program Execution	20 marks	End result of the Practical
Viva -Voce	05 marks	Oral Mode Test

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
QUESTION PAPER PATTERN FOR PART- I, PART- II & PART-III COURSES

Internal Test – 30 Marks – 1 hr Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 3 questions Answer in a Word/Sentence – 3 questions	03 03
2.	Short Answer–2 questions –either or type	2x7=14
3.	Long Answer–1 question – either or type	1x10=10

Summative Examinations – For Part- I, Part- II & Part-III Courses
75 Marks -3 hrs Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 5 questions Answer in a Word/Sentence – 5 questions	05 05
2.	Short Answer - 5 questions – either or type	5x7=35
3.	Long Answer - 3 questions – either or type	3x10=30

QUESTION PAPER PATTERN FOR PART -IV COURSES
Internal Test- 30 Marks – 1 hr Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 5 questions	05
2.	Short Answer - 3 questions – either or type	3x5=15
3.	Long Answer - 1 question – either or type	01x10=10

Summative Examinations –
For Part-IV Courses 50 Marks (converted to 75)-2 hrs Duration

S.No	Type of Questions	Marks
1.	Objective type Questions: Multiple Choice – 10 questions	10
2.	Short Answer - 4 questions – either or type	4x5=20
3.	Long Answer - 2 questions – either or type	02x10=20

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)

Attainment of Course outcomes

Attainment of Course outcomes is computed using Direct and Indirect assessment methods. Direct Method of Assessment is based on performance of the students in the Continuous Internal Assessment Tests, Summative Examinations and supporting activities such as Seminar, Assignment, Case study, Group Discussion, Quiz, etc., and Indirect Method of Assessment is based on periodical feedback from the students at the end of each course.

Weightage of Direct and Indirect Assessment in computation of attainment of each course is 70% for Direct Assessment and 30% for Indirect Assessment.

Direct Assessment of Course outcome attainment

i) Rubrics:

Internal Assessment contributes 60% and Summative Examinations Assessment contributes 40% to the Direct Assessment of a course outcome for Theory Courses. For the Practical Courses, Internal Assessment contributes 70% and Summative Examinations Assessment contributes 30% to the Direct Assessment of a course outcome.

ii) Setting of Target:

50% of the maximum mark is set as target of Internal Assessment tools and the average mark of the class is set as target of Summative Examinations Assessment.

Formula for calculating percentage attainment of each course outcome

Based on the result of Summative Examinations and Internal Assessment tools, the number of students scoring more than the target is found out.

For each Internal Assessment Tools,

Percentage attainment of each course outcome =

$$\frac{\text{No. of Students who scored more than the target in the concerned course outcome}}{\text{Total Number of Students}} \times 100$$

Percentage attainment of each Course outcome for Internal Assessment tools	=	Average of percentage attainment of all Internal Assessment tools
--	---	---

For Summative Examinations,

$$\text{Percentage attainment of each Course outcome} = \frac{\text{No. of Students who scored more than the target in the concerned co}}{\text{Total Number of Students}} \times 100$$

Formula for calculating Attainment Percentage of Course outcome of a course

$$\text{Percentage Attainment of Course outcome for Internal Assessment tools} = \text{Average of percentage attainment of all COs}$$

$$\text{Percentage Attainment of Course outcome for Summative Examinations} = \text{Average of percentage attainment of all COs}$$

Final Direct Assessment of Course Outcome Attainment

For Theory Courses

$$\begin{aligned} \text{Percentage Attainment of Course outcome through Direct Assessment} = & (0.6 \times \text{percentage attainment of CO for internal assessment tool}) + \\ & (0.4 \times \text{percentage attainment of CO for summative examinations}) \end{aligned}$$

For Practical Courses

$$\begin{aligned} \text{Percentage Attainment of Course outcome through Direct Assessment} = & 0.7 \times \text{percentage attainment of CO for Internal Assessment tools} + \\ & 0.3 \times \text{percentage attainment of CO for Summative Examinations} \end{aligned}$$

Indirect Assessment of CO Attainment

The course outcome feedback is conducted at the end of every semester by distributing structured feedback questionnaire to the students. The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for indirect attainment.

A : 10-8.5 B : 8.4-7.0 C : 6.9-5.5 D : 5.4-4.0 E : 3.9-0

$$\text{Percentage attainment for each CO} = \frac{\text{Satisfaction Number}}{\text{Response Received}} \times 100$$

Percentage Attainment of CO of a course = Average of percentage attainment of all COs

Final Assessment of CO attainment

$$\text{Average course attainment} = 0.7 \times \text{Direct assessment of CO attainment} + 0.3 \times \text{Indirect assessment of CO attainment}$$

Expected Level of Attainment for each of the Course Outcomes

Percentage of CO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

Assessment of PO attainment

At the end of the each programme, the Direct PO Assessment is done from the CO Attainment of all courses. The Direct PO Attainment for a particular course is determined from the attainment values obtained for each course outcome related to that PO and the CO-PO mapping values.

Weighted contribution of the course in attainment of each PO

$$= \frac{\text{Weighted Percentage of contribution of the course in attainment of each PO} \times \text{average course attainment}}{100}$$

Percentage attainment for each PO

$$= \frac{\text{Total weightage of all courses contributed to each PO}}{\text{Total weightage of all courses contributed to all POs}} \times 100 \times \text{weighted contribution of the course in the attainment of each PO}$$

Percentage Attainment of PO = Average of Percentage attainment of all POs

Expected Level of Attainment for each of the Programme Outcomes

Percentage of PO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

Attainment of Programme Educational Objectives (PEO)

PEOs are assessed after 3 to 4 years of graduation. Attainment is measured based on the Feedback from Stakeholders

1. Alumni
2. Parents
3. Employer

The analysis of this feedback questionnaire is done on the following score. The feedback forms will be sorted with various scores and feedbacks with a score more than 5.5 are considered as satisfactory level for calculations for Indirect Attainment.

A : 10-8.5

B : 8.4-7.0

C : 6.9-5.5

D : 5.4-4.0

E : 3.9-0

$$\text{Percentage attainment of PEOs} = \frac{\text{Satisfaction number}}{\text{Response Received}} \times 100$$

Expected Level of Attainment for each of the Programme Educational Objectives

Percentage of PEO Attainment	Level of Attainment
= 70% and above	Excellent
= 60% - <70 %	Very good
= 50% - < 60 %	Good
= 40% - < 50 %	Satisfactory
Below 40%	Not Satisfactory

SRI KALISWARI COLLEGE (AUTONOMOUS), Sivakasi
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA
3.11) by NAAC)

DEPARTMENT OF COMMERCE (CA)

UG Programme - B.Com. (Computer Applications)

CURRICULUM STRUCTURE

OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

(From 2023-2024 Batch onwards)

Part	Courses	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Credits
I	Tamil / Hindi	6 (3)	6 (3)	6 (3)	6 (3)	-	-	12
II	English	6 (3)	6 (3)	6 (3)	6 (3)	-	-	12
III	Core Courses	5 (5) 5 (5)	5 (5) 5 (5)	5 (5) 5 (5)	5 (5) 5 (5)	5(4) 5 (4) 5 (4) 5 (4) P	6 (4) 6 (4) 6 (4)	68
	Elective Courses Generic/ Discipline Specific	4 (3)	4 (3)	4 (3)	3 (3)	4 (3) 4 (3)	5 (3) 5 (3)	24
IV	Skill Enhancement Courses	2 (2) F 2 (2) NME	2 (2) 2 (2) NME	1 (1) E 2 (2)	2 (2) 2 (2)	-	2 (2)	17
	Environmental Studies	-	-	1	1 (2)	-	-	02
	Value Education	-	-	-	-	2(2)		02
	Internship/ Industrial Training	-	-	-	-	(2)	-	02
V	Extension	-	-	-	-		(1)	01
Total Hours (Per week)/ Credits		30(23)	30(23)	30(22)	30(25)	30(26)	30(21)	140 180

Self- paced Learning (Swayam Course)	-	-	-	-	-	-	1 Credit	1 Credit
---	---	---	---	---	---	---	-------------	-------------

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

DEPARTMENT OF COMMERCE (CA)

UG Programme - B.Com. (Computer Applications)

CURRICULUM PATTERN

OUTCOME - BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

(From 2023 - 2024 Batch onwards)

PROGRAMME CODE – UCP

Semester	Part	Course Code	Course Name	Hours	Credits	Internal Marks	External Marks
I	I	23UTAG11	Podhu Tamil / Hindi – I	6	3	25	75
	II	23UENL11	General English - I	6	3	25	75
	III	23UCPC11	Core Course - I: Financial Accounting I	5	5	25	75
		23UCPC12	Core Course - II: Principles of Management	5	5	25	75
		23UCPA1P	Elective Course Generic/ Discipline Specific - I: Programming in C and Lab	4	3	25	75
	IV	23UCPS1P	Skill Enhancement Course - I: Foundation Office Automation Lab	2	2	25	75
		23UCPN11	Skill Enhancement Course II: Non Major Elective Course : Principles of Accounting	2	2	25	75
	Total			30	23		
II	I	23UTAG21	Podhu Tamil / Hindi – II	6	3	25	75
	II	23UENL21	General English – II	6	3	25	75
	III	23UCPC21	Core Course - III: Financial Accounting II	5	5	25	75
		23UCPC22	Core Course - IV: Business Law	5	5	25	75
		23UCPA2P	Elective Course Generic/ Discipline Specific - II: Programming with C++ and Lab	4	3	25	75
	IV	23UCPS2P	Skill Enhancement Course - III: Multimedia Lab	2	2	25	75
		23UCPN21	Skill Enhancement Course - IV: Non Major Elective Course: Principles of Marketing	2	2	25	75
	Total			30	23		
III	I	23UTAG31	Podhu Tamil / Hindi – III	6	3	25	75
	II	23UENL31	General English – III	6	3	25	75
	III	23UCPC31	Core Course - V: Corporate Accounting I	5	5	25	75
		23UCPC32	Core Course - VI: Business	5	5	25	75

			Mathematics and Statistics				
		23UCPA3P	Elective Course Generic/ Discipline Specific - III: Programming in Java and Lab	4	3	25	75
	IV	23UCPS31	Skill Enhancement Course - V: (Entrepreneurial Skill) Employability Skill	1	1	25	75
		23UCPS3P	Skill Enhancement Course - VI: PHP Lab	2	2	25	75
		-	Environmental Studies	1	-	-	-
Total				30	22		
IV	I	23UTAG41	Podhu Tamil / Hindi – IV	6	3	25	75
	II	23UENL41	General English –IV	6	3	25	75
	III	23UCPC41	Core Course - VII: Corporate Accounting II	5	5	25	75
		23UCPC42	Core Course - VIII: Company Law	5	5	25	75
		23UCPA41	Elective Course Generic/ Discipline Specific - IV: Relational Database Management System	3	3	25	75
	IV	23UCPS4P	Skill Enhancement Course - VII: DTP Lab	2	2	25	75
		23UCPS4Q	Skill Enhancement Course - VIII: HTML Lab	2	2	25	75
		23UESR41	Environmental Studies	1	2	25	75
Total				30	25		
V	III	23UCPC51	Core Course - IX: Cost Accounting I	5	4	25	75
		23UCPC52	Core Course - X: Banking Law and Practice	5	4	25	75
		23UCPC53	Core Course - XI: Income Tax Law and Practice – I	5	4	25	75
		23UCPJ51	Core Course - XII: Project with Viva Voce	5	4	25	75
		23UCPO51 23UCPO52	Elective Courses Generic/ Discipline Specific - V: 1. Financial Management 2. Indirect Taxation	4	3	25	75
			23UCPO5P 23UCPO5Q	Elective Courses Generic/ Discipline Specific - VI: 1. Software Engineering and(UML Lab) 2. Object Oriented Analysis and Design and (UML Lab)	4	3	25
		IV		23UVED51	Value Education	2	2
	23UCPJ52		Internship/Industrial Training	-	2	25	75
	Total				30	26	
	III	23UCPC61	Core Course - XIII: Cost Accounting	6	4	25	75

VI			II				
		23UCPC62	Core Course - XIV: Management Accounting	6	4	25	75
		23UCPC63	Core Course - XV: Income Tax Law and Practice II	6	4	25	75
		23UCPO61 23UCPO62	Elective Courses Generic/ Discipline Specific - VII: 1. Entrepreneurial Development 2. Human Resource Management	5	3	25	75
		23UCPO6P 23UCPO6Q	Elective Courses Generic/ Discipline Specific - VIII: 1. R Language 2. Tally Lab	5	3	25	75
	IV	23UCPS61	Skill Enhancement Course - IX: Professional Competency Skill: General Awareness for Competitive Examinations	2	2	25	75
	V		Extension	-	1	100	-
Total				30	21		

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

DEPARTMENT OF COMMERCE (CA)

UG Programme - B.Com. (Computer Applications)

OUTCOME - BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

(From 2023 - 2024 Batch onwards)

PROGRAMME ARTICULATION MATRIX (PAM)

Semester	Part	Course Code	Course Name	PO 1	PO 2	PO 3	PO 4	PO 5	PO 6	PO 7
I	I	23UTAG11	Podhu Tamil / Hindi – I	10	7	2	8	2	2	3
	II	23UENL11	General English - I	10	7	2	8	2	2	3
	III	23UCPC11	Core Course - I: Financial Accounting I	15	10	2	9	4	5	3
		23UCPC12	Core Course - II: Principles of Management	15	10	12	15	11	10	10
		23UCPA1P	Elective Course Generic/ Discipline Specific - I: Programming in C and Lab	15	9	1	9	4	4	3
	IV	23UCPS1P	Skill Enhancement Course - I: Foundation Office Automation Lab	10	6	1	8	2	4	5
		23UCPN11	Skill Enhancement Course II: Non Major Elective Course : Principles of Accounting	9	5	0	8	0	5	5
II	I	23UTAG21	Podhu Tamil / Hindi – II	10	8	2	8	2	2	3
	II	23UENL21	General English – II	10	8	2	8	2	2	3
	III	23UCPC21	Core Course - III: Financial Accounting II	15	10	2	9	4	5	3
		23UCPC22	Core Course - IV: Business Law	15	7	4	6	4	5	2
		23UCPA2	Elective Course	15	9	1	6	4	4	2

		P	Generic/ Discipline Specific - II: Programming with C++ and Lab							
	IV	23UCPS2P	Skill Enhancement Course - III: Multimedia Lab	9	6	1	5	3	3	2
		23UCPN21	Skill Enhancement Course - IV: Non Major Elective Course: Principles of Marketing	9	5	0	8	0	5	5
III	I	23UTAG31	Podhu Tamil / Hindi – III	10	8	2	8	2	2	2
	II	23UENL31	General English – III	10	8	3	9	3	3	2
	III	23UCPC31	Core Course - V: Corporate Accounting I	15	10	2	9	4	5	4
		23UCPC32	Core Course - VI: Business Mathematics and Statistics	15	10	2	7	4	6	4
		23UCPA3P	Elective Course Generic/ Discipline Specific - III: Programming in Java and Lab	15	10	2	8	3	5	4
	IV	23UCPS31	Skill Enhancement Course - V: (Entrepreneurial Skill) Employability Skill	10	7	1	4	2	4	3
		23UCPS3P	Skill Enhancement Course - VI: PHP Lab	10	8	1	6	2	4	3
IV	I	23UTAG41	Podhu Tamil / Hindi – IV	10	8	2	9	2	2	2
	II	23UENL41	General English –IV	10	9	3	8	2	3	3
	III	23UCPC41	Core Course - VII: Corporate Accounting II	15	10	2	9	4	5	4
		23UCPC42	Core Course - VIII: Company Law	15	10	2	9	4	5	4
		23UCPA41	Elective Course Generic/ Discipline Specific - IV: Relational Database Management System	15	10	2	8	3	5	4

	IV	23UCPS4P	Skill Enhancement Course - VII: DTP Lab	10	7	1	6	2	4	3
		23UCPS4 Q	Skill Enhancement Course - VIII: HTML Lab	10	7	1	6	2	4	3
		23UESR4 1	Environmental Studies	8	5	1	7	8	5	5
V	III	23UCPC5 1	Core Course - IX: Cost Accounting I	15	11	2	8	5	5	3
		23UCPC5 2	Core Course - X: Banking Law and Practice	15	7	4	7	5	5	4
		23UCPC5 3	Core Course - XI: Income Tax Law and Practice – I	15	6	4	7	5	5	5
		23UCPJ51	Core Course - XII: Project with Viva Voce	15	10	2	8	3	6	5
		23UCPO5 1 23UCPO5 2	Elective Courses Generic/ Discipline Specific - V: 1. Financial Management 2. Indirect Taxation	15	7	3	7	5	5	4
		23UCPO5 P 23UCPO5 Q	Elective Courses Generic/ Discipline Specific - VI: 1. Software Engineering and(UML Lab) 2. Object Oriented Analysis and Design and (UML Lab)	15	10	2	8	3	5	4
	IV	23UVED5 1	Value Education	8	5	1	5	9	4	7
		23UCPJ52	Internship/Industrial Training	11	7	1	5	3	6	4
VI	III	23UCPC6 1	Core Course - XIII: Cost Accounting II	15	11	2	8	5	5	3
		23UCPC6 2	Core Course - XIV: Management Accounting	15	10	2	8	5	5	4
		23UCPC6 3	Core Course - XV: Income Tax Law and Practice II	15	7	5	7	5	5	5
			Elective Courses	15	7	4	7	5	5	4

		23UCPO6 1 23UCPO6 2	Generic/ Discipline Specific - VII: 1. Entrepreneurial Development 2. Human Resource Management							
		23UCPO6 P 23UCPO6 Q	Elective Courses Generic/ Discipline Specific - VIII: 1. R Language 2. Tally Lab	15	9	1	9	5	6	5
	IV	23UCPS61	Skill Enhancement Course - IX: Professional Competency Skill: General Awareness for Competitive Examinations	14	11	4	6	4	6	4
	V		Extension	8	2	1	7	9	8	5
Total Weightage of all Courses Contributing to PO				551	354	97	335	167	201	168

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)

DEPARTMENT OF COMMERCE (CA)

UG Programme - B.Com. (Computer Applications)

OUTCOME - BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM

(From 2023 - 2024 Batch onwards)

PROGRAMME ARTICULATION MATRIX – WEIGHTED PERCENTAGE

Semester	Part	Course Code	Course Name	PO 1	PO 2	PO3	PO 4	PO 5	PO6	PO7
I	I	23UTAG11	Podhu Tamil / Hindi – I	1.8 1	1.9 8	2.06	2.3 9	1.2	1	1.79
	II	23UENL11	General English - I	1.8 1	1.9 8	2.06	2.3 9	1.2	1	1.79
	III	23UCPC11	Core Course - I: Financial Accounting I	2.7 2	2.8 2	2.06	2.6 9	2.4	2.49	1.79
		23UCPC12	Core Course - II: Principles of Management	2.7 2	2.8 2	12.37	4.4 8	6.5 9	4.98	5.95
		23UCPA1P	Elective Course Generic/ Discipline Specific - I: Programming in C and Lab	2.7 2	2.5 4	1.03	2.6 9	2.4	1.99	1.79
	IV	23UCPS1P	Skill Enhancement Course - I: Foundation Office Automation Lab	1.8 1	1.6 9	1.03	2.3 9	1.2	1.99	2.98
		23UCPN11	Skill Enhancement Course II: Non Major Elective Course : Principles of Accounting	1.6 3	1.4 1	0	2.3 9	0	2.49	2.98
II	I	23UTAG21	Podhu Tamil / Hindi – II	1.8 1	2.2 6	2.06	2.3 9	1.2	1	1.79
	II	23UENL21	General English – II	1.8 1	2.2 6	2.06	2.3 9	1.2	1	1.79

III	III	23UCPC21	Core Course - III: Financial Accounting II	2.7 2	2.8 2	2.06	2.6 9	2.4	2.49	1.79
		23UCPC22	Core Course - IV: Business Law	2.7 2	1.9 8	4.12	1.7 9	2.4	2.49	1.19
		23UCPA2P	Elective Course Generic/ Discipline Specific - II: Programming with C++ and Lab	2.7 2	2.5 4	1.03	1.7 9	2.4	1.99	1.19
	IV	23UCPS2P	Skill Enhancement Course - III: Multimedia Lab	1.6 3	1.6 9	1.03	1.4 9	1.8	1.49	1.19
		23UCPN21	Skill Enhancement Course - IV: Non Major Elective Course: Principles of Marketing	1.6 3	1.4 1	0	2.3 9	0	2.49	2.98
	III	I	23UTAG31	Podhu Tamil / Hindi – III	1.8 1	2.2 6	2.06	2.3 9	1.2	1
II		23UENL31	General English – III	1.8 1	2.2 6	3.09	2.6 9	1.8	1.49	1.19
III		23UCPC31	Core Course - V: Corporate Accounting I	2.7 2	2.8 2	2.06	2.6 9	2.4	2.49	2.38
		23UCPC32	Core Course - VI: Business Mathematics and Statistics	2.7 2	2.8 2	2.06	2.0 9	2.4	2.99	2.38
		23UCPA3P	Elective Course Generic/ Discipline Specific - III: Programming in Java and Lab	2.7 2	2.8 2	2.06	2.3 9	1.8	2.49	2.38
IV		23UCPS31	Skill Enhancement Course - V: (Entrepreneurial Skill) Employability	1.8 1	1.9 8	1.03	1.1 9	1.2	1.99	1.79

			Skill							
		23UCPS3P	Skill Enhancement Course - VI: PHP Lab	1.8 1	2.2 6	1.03	1.7 9	1.2	1.99	1.79
IV	I	23UTAG41	Podhu Tamil / Hindi – IV	1.8 1	2.2 6	2.06	2.6 9	1.2	1	1.19
	II	23UENL41	General English –IV	1.8 1	2.5 4	3.09	2.3 9	1.2	1.49	1.79
	III	23UCPC41	Core Course - VII: Corporate Accounting II	2.7 2	2.8 2	2.06	2.6 9	2.4	2.49	2.38
		23UCPC42	Core Course - VIII: Company Law	2.7 2	2.8 2	2.06	2.6 9	2.4	2.49	2.38
		23UCPA41	Elective Course Generic/ Discipline Specific - IV: Relational Database Management System	2.7 2	2.8 2	2.06	2.3 9	1.8	2.49	2.38
	IV	23UCPS4P	Skill Enhancement Course - VII: DTP Lab	1.8 1	1.9 8	1.03	1.7 9	1.2	1.99	1.79
		23UCPS4Q	Skill Enhancement Course - VIII: HTML Lab	1.8 1	1.9 8	1.03	1.7 9	1.2	1.99	1.79
		23UESR41	Environmental Studies	1.4 5	1.4 1	1.03	2.0 9	4.7 9	2.49	2.98
	V	23UCPC51	Core Course - IX: Cost Accounting I	2.7 2	3.1 1	2.06	2.3 9	2.9 9	2.49	1.79
		23UCPC52	Core Course - X: Banking Law and Practice	2.7 2	1.9 8	4.12	2.0 9	2.9 9	2.49	2.38
		23UCPC53	Core Course - XI: Income Tax Law and Practice – I	2.7 2	1.6 9	4.12	2.0 9	2.9 9	2.49	2.98
		23UCPJ51	Core Course - XII: Project with Viva Voce	2.7 2	2.8 2	2.06	2.3 9	1.8	2.99	2.98
			Elective Courses	2.7 2	1.9 8	3.09	2.0 9	2.9 9	2.49	2.38

		23UCPO51 23UCPO52	Generic/ Discipline Specific - V: 1. Financial Management 2. Indirect Taxation							
		23UCPO5P 23UCPO5Q	Elective Courses Generic/ Discipline Specific - VI: 1. Software Engineering and(UML Lab) 2. Object Oriented Analysis and Design and (UML Lab)	2.7 2	2.8 2	2.06	2.3 9	1.8	2.49	2.38
	IV	23UVED51	Value Education	1.4 5	1.4 1	1.03	1.4 9	5.3 9	1.99	4.17
		23UCPJ52	Internship/Indu strial Training	2	1.9 8	1.03	1.4 9	1.8	2.99	2.38
VI	III	23UCPC61	Core Course - XIII: Cost Accounting II	2.7 2	3.1 1	2.06	2.3 9	2.9 9	2.49	1.79
		23UCPC62	Core Course - XIV: Management Accounting	2.7 2	2.8 2	2.06	2.3 9	2.9 9	2.49	2.38
		23UCPC63	Core Course - XV: Income Tax Law and Practice II	2.7 2	1.9 8	5.15	2.0 9	2.9 9	2.49	2.98
		23UCPO61 23UCPO62	Elective Courses Generic/ Discipline Specific - VII: 1. Entrepreneu rial Developmen t 2. Human Resource Management	2.7 2	1.9 8	4.12	2.0 9	2.9 9	2.49	2.38

		23UCPO6P 23UCPO6Q	Elective Courses Generic/ Discipline Specific - VIII: 1. R Language 2. Tally Lab	2.7 2	2.5 4	1.03	2.6 9	2.9 9	2.99	2.98
	IV	23UCPS61	Skill Enhancement Course - IX: Professional Competency Skill: General Awareness for Competitive Examinations	2.5 4	3.1 1	4.12	1.7 9	2.4	2.99	2.38
	V		Extension	1.4 5	0.5 6	1.03	2.0 9	5.3 9	3.98	2.98
Total Weightage of all Courses Contributing to PO				100	100	100	100	100	100	100

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

DEPARTMENT OF TAMIL

UG Programme - B.A., B.Sc., B.Com., BBA.,BCA.,

SEMESTER - I

nghJj;jkpo; - I (23UTAG11)

(From 2023-2024 Batch onwards)

HOURS / WEEK : 6

CREDITS : 3

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS: 100

Nehf;fq;fs;

- Kjyhkhz;L gl;l tFg;G khztu;fSf;Fj; jkpo; nkhop ,yf;fpaq;fis mwpKfk; nra;jy;.
- jw;fhy ,yf;fpag; Nghf;FfisAk; ,yf;fzq;fisAk; khztu; mwpAkhW nra;J mtu;fspd; gilg;ghw;wiyj;; J}z;Ljy;.
- jkpo; ,yf;fpak; rhu;e;j Nghl;b; Nju;TfSf;F Vw;g fw;gpj;jy; eilKiwfis Nkw;nfhS;Sjy;.

fw;wypd; gad;fs;

,j;jhis ntw;wpfukhf Kbj;jTld; khztHfs;>

C01[K1]: ghujpahu; fhye;njhl;L jw;fhyf; ftpijfs; tiu ftpij ,yf;fpak; mwpKfg;gLj;jg;gLtjhy; mtw;iw milahsk; fhz;gh;.

C02[K2]: ftpij tuyhw;wpid Ghpe;J nfhz;L gpio ,y;yhky; vOJk; jpwd; ngWth;.

C03[K3]: ,f;fhy ,yf;fpa tiffs; kw;Wk; ,yf;fzk; fw;gjd; %yk; mtw;iw jk; tho;epiyNahL nghUj;jpg; ghg;g;gh;.

C04[K4]: nkhopawpNthL rpe;jidj;jpwd; ngw;W ,yf;fpak; kw;Wk; ,yf;fzq;fisg; gFg;gha;th;.

C05[K5]: cyfshtpa ,yf;fpaq;fisf; fw;W kjpg;gPL nra;th;.

CO/PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
C01[K1]	2	2	-	2	-	-	-
C02[K2]	2	2	-	2	-	-	-
C03[K3]	2	1	-	2	1	-	1
C04[K4]	2	1	1	1	1	1	1
C05[K5]	2	1	1	1	-	1	1
Weightage of the Course	10	07	02	08	02	02	03
Weighted percentage of Course Contribution to POs	1.81	1.98	2.06	2.39	1.2	1	1.79

Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)

\$W I**(18 hrs)**

kuGf;ftpj: ng.Re;judhu; - jkpo;j; nja;t tzf;fk;> ghujpjhrd; - rpWj;ijia ntspapy; th> ftpkzp - Gj;jUk; rpWtDk;> Kbaurd; - nkhop czu;r;rp> fz;zjhrd; - Ml;ldj;jp Mjpke;jp - Mjpke;jpGyk;gy;> Rujh - JiWkfk; njhFg;gypUe;J VNjDk; xUftpij> jkpo; xsp - fly;

\$W II**(18 hrs)**

GJf;ftpj: mg;Jy; uFkhd; - tPl;Lf;nfhUkuk; tsu;g;Nghk;> <NuhL jkpod;gd; - nrd;hpA+ ftpijfs; (VNjDk; le;J ftpijfs;)> ituKj;J - gpw;Nru;f;f> K.Nkj;jh - thiokuk;> mwpTkjp - ts;Stk; gj;J> eh Kj;Jf;Fkhu; - Mde;jahio kPl;Lfpwha;> Rfpu;juhzp - rgpf;fg;gl;l Kj;jk;> ,sk; gpiw - eP vOj kWf;Fk; vdJ moF.

\$W III**(18 hrs)**

rpWfijfs; : tha;r;nrhw;fs; - n[afhe;jd; (khiykaf;fk; njhFg;G)> fbjk; - GJikg;gpj;jd;> fU - ckhkNfj;thp> Ks;Kb - jp.[hdfpuhkd;> rpjwy;fs; - tpop.gh.,jaNte;jd;> fhfpjcwT - R.rKj;jpuk;> tPl;bd; %iyapy; rikay; miw - mk;ig> (nkhopngau;g;Gf; fij) Mz;ld; nrf;fht; - eha;f;fhur; rPkh;l;b> re;jpah gjpg;gfk;.

\$W IV**18 hrs)**

kuGf;ftpj ftpij Njhw;wk; tsh;r;rp - GJf;ftpj ftpij Njhw;wk; tsh;r;rp - rpWfij Njhw;wk; tsh;r;rp

\$W V**(18 hrs)**

nkhopj;jpwd; Nghl;bNjh;T: nghUs; nghjpe;j nrhw;nwhlu; mik;jy;> Xu; vOj;J xUnkhop> Ntw;Wik cUGfs;> jpiz> ghy;> vz;> ,lk;> fiyr;nrhy;yhf;fk;> nkhopngau;g;G. (Fwpg;G: myF 4> 5 Mfpad Nghl;b; Nju;T Nehf;fpy; elj;jg;gl Ntz;Lk;).

ghlEjy;fs;

1. jkpopay; Jiwapdh;> njhFg;G E}y;> = fhsP];thp fy;Y}hp (jd;dhl;rp)> rptfhrp.
2. thRNjtd;> fh. gd;Kf Nehf;fpy; jkpo; ,yf;fpa tuyhW> Njtd; gjpg;gfk;> jpUr;rpuhg;gs;sp> 2017.

ghh;it E}y;fs;;

1. rpw;gp. ghyRg;gpukzpad;> jkpo; ,yf;fpa tuyhW> ftpjh ntspaPL> nrd;id.
2. jkpoz;zy;> Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW> Nrhiy gjpg;gfk;> kJiu
3. ghf;fpaNkhp> tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW> ghhp epiyak;> nrd;id.

tiyg;gjpTfs; (Web Sources)

1. Tamil Heritage Foundation- www.tamilheritage.org
<<http://www.tamilheritage.org>>
2. Tamil virtual University Library- www.tamilvu.org/library
<http://www.virtualvu.org/library>
3. Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com
<<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- tamilebooksdownloads.blogspot.com
7. Tamil Books on line- books.tamilcube.com

8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF ENGLISH
UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA
SEMESTER- I
GENERAL ENGLISH-I (23UENL11)
(From 2023-2024 Batch onwards)

HOURS/WEEK: 6 (L-5, T-1)

CREDITS : 3

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS : 100

Course Objectives

- To enable learners to acquire the linguistic competence necessarily required in various life situations.
- To help them understand the written text and able to use skimming, scanning skills
- To assist them in creative thinking abilities.
- To enable them become better readers and writers.
- To assist them in developing correct reading habits, silently, extensively and intensively.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the use of the language skills i.e. Reading, Listening, Speaking and Writing

CO2[K2]: demonstrate communicative skills by articulating simple dialogues and instructions

CO3[K3]: apply knowledge of word power and grammar in framing correct sentences

CO4[K4]: analyze prose, poetry and short stories to develop language skills through literature

CO5[K5]: assess the linguistic competence that enables them, in the future, to present their views in various social, academic and employment situations

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	2	-	2	-	-	-
CO2[K2]	2	2	-	2	-	-	-
CO3[K3]	2	1	-	2	1	-	1
CO4[K4]	2	1	1	1	1	1	1
CO5[K5]	2	1	1	1	-	1	1
Weightage of the course	10	07	02	08	02	02	03
Weighted percentage of Course contribution to POs	1.81	1.98	2.06	2.39	1.2	1	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - PROSE (18 hrs)

Jerome K Jerome	-	Uncle Podger Hangs a Picture
David Sedaris	-	Us and Them -From Dress Your Family in Corduroy and Denim
Harish Bhat	-	JRD

UNIT II - POETRY (18 hrs)

William Ralph Emerson	-	A Nation's Strength
Paul Laurence Dunbar	-	The Sparrow
Subramania Bharati	-	A Patch of Land
Chinua Achebe	-	Love Cycle

UNIT III - SHORT STORIES (18 hrs)

Bhabani Bhattacharya	-	The Faltering Pendulum
R.K. Laxman	-	The Gold Frame
Sudha Murthy	-	How I Taught My Grandmother to Read

UNIT IV - LANGUAGE COMPETENCY (18 hrs)

Vocabulary: Synonyms, Antonyms, Word Formation
Appropriate use of Articles and Parts of speech
Error Correction

UNIT V - ENGLISH FOR WORKPLACE (18 hrs)

Self-Introduction, Greetings
Introducing others
Listening for General and Specific Information
Listening to and Giving Instructions/Directions

TEXTBOOKS

1. Bhattacharya, Bhabani. *Steel Hawk and other stories*. New Delhi: Sahitya Akademi, 1967.
2. Sudha, Murthy. *How I Taught My Grandmother to Read and other Stories*, India: Penguin Books, 2004.

REFERENCES**Books**

1. Kumar, Vijay T & K Durga Bhavani. *English in use -A Textbook for College Students*. YL Srinivas
2. Swan, Michael. *Practical English Usage* - 4th Edition. New York: Oxford University Press, 2016.
3. Shepherd Margaret & Sharon Hogan. Penny Carter (Illustrator). *The Art of Civilized Conversation: A Guide to Expressing Yourself with Style and Grace*. Now York: Broadway Books, 2005.

Web Sources

1. https://books.google.co.in/books?id=iSHvOmXuvLMC&printsec=frontcover&dq=subramania+bharati+poems&hl=en&newbks=1&newbks_redir=0

[&source=gb+mobile+search&sa=X&redir_esc=y#v=onepage&q=subramani+a%20bharati%20poems&f=false](#)

2. <https://poets.org/poem/sparrow-0>
3. <https://poets.org/poem/nations-strength>
4. <https://www.best-poems.net/chinua-achebe/love-cycle.html>
5. <https://www.tata.com/newsroom/heritage/coffee-tea-jrd-tata-stories>
6. <https://legacy.npr.org/programs/morning/features/2004/jun/sedaris/sandthem.html>
7. <http://rosyhunt.blogspot.com/2013/01/uncle-podger-hangs-picture.html>
8. <https://fybaenglish.blogspot.com/2018/12/the-gold-frame-r-k-laxman.html>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com (Computer Applications)
SEMESTER - I
CORE COURSE - I: FINANCIAL ACCOUNTING - I (23UCPC11)
(From 2023 - 2024 Batch Onwards)

HOURS/ WEEK: 5 (L-5)
CREDITS : 5
DURATION : 75 hrs

INT. MARKS: 25
EXT. MARKS: 75
MAX.MARKS: 100

Course Objectives

- To understand the basic accounting concepts and standards.
- To know the basis for calculating business profits.
- To familiarize with the accounting treatment of depreciation.
- To learn the methods of calculating profits for single entry system.
- To gain knowledge on the accounting treatment of insurance claims.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: explain the accounting concepts and principles of accounting in business

CO2[K2]: describe the accumulated values, profit or loss and financial position of the business

CO3[K3]: determine the assets value by using different accounting methods

CO4[K4]: evaluate the financial performance of the business to take decision making

CO5[K5]: explain the financial accounting treatment and to be used in business concern

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	-
CO2[K2]	3	2	-	2	1	1	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	15	10	2	9	4	5	3
Weighted percentage of Course contribution to Pos	2.72	2.82	2.06	2.69	2.4	2.49	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I – FUNDAMENTALS OF FINANCIAL ACCOUNTING (15 hrs)

Financial Accounting: Meaning - Definition - Objectives - Basic Accounting Concepts and Conventions - Journal, Ledger Accounts - Subsidiary Books - Trial Balance - Classification of Errors - Rectification of Errors - Preparation of Suspense Account - Bank Reconciliation Statement - Need and Preparation.

UNIT II – FINAL ACCOUNTS (15 hrs)

Final Accounts of Sole Trading Concern - Capital and Revenue Expenditure and Receipts - Preparation of Trading, Profit and Loss Account and Balance Sheet with Adjustments.

UNIT III – DEPRECIATION AND BILL OF EXCHANGE (15 hrs)

Depreciation: Meaning - Objectives - Accounting Treatments - Types - Straight Line Method - Diminishing Balance Method - Conversion Method. Unit of Production Method - Cost Model Vs Revaluation. **Bill of Exchange:** Definition - Specimens - Discounting of Bills - Endorsement of Bill - Collection - Noting - Renewal - Retirement of Bill under Rebate.

UNIT IV – ACCOUNTING FROM INCOMPLETE RECORDS – SINGLE ENTRY SYSTEM (15 hrs)

Incomplete Records: Meaning and Features - Limitations - Difference between Incomplete Records and Double entry System - Methods of Calculation of Profit - Statement of Affairs Method - Preparation of Final Statements by Conversion Method.

UNIT V – ROYALTY AND INSURANCE CLAIMS (15 hrs)

Royalty: Meaning - Minimum Rent - Short working - Recoupment of Short Working- Lessor and Lessee - Sublease - Accounting Treatment. **Insurance Claims:** Calculation of Claim Amount - Average Clause (Loss of Stock Only)

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Jain S.P. and Narang K.L. *Financial Accounting - I*. New Delhi: Kalyani Publishers.
2. Maheswari S.N. *Financial Accounting*. Noida: Vikas Publications.
3. Shukla Grewal and Gupta. *Advanced Accounts – Vol.1*. New Delhi: S.Chand and Sons.
4. Radhaswamy and Gupta R.L. *Advanced Accounting*. New Delhi: Sultan Chand.
5. Gupta R.L. and Gupta V.K. *Financial Accounting*. New Delhi: Sultan Chand.
6. Reddy T.S. and Murthy. *Advanced Accountancy - Vol.1*. Chennai: Margham Publications, 2020.

REFERENCES

Books

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

Web Sources

1. <https://www.slideshare.net/mcsharmal/accounting- for-depreciation-1>
2. <https://www.slideshare.net/ramusakha/basics-of-financial -accounting>
3. <https://www.accountingtools.com/articles/what-is-a-single-entry-system.html>
4. <https://youtu.be/fNRXVAmkjDE>
5. <https://youtu.be/qW5ESnqTRGU>
6. <https://youtu.be/cRjMDvzOdWg>
7. <https://youtu.be/FoWYJ414vko>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - I
CORE COURSE – II: PRINCIPLES OF MANAGEMENT (23UCPC12)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK: 5 (L-5)
CREDITS : 5
DURATION : 75 hrs

INT. MARKS : 25
EXT. MARKS: 75
MAX.MARKS:100

Course Objectives

- To understand the basic management concepts and functions.
- To know the various techniques of planning and decision making.
- To familiarize with the concepts of organisation structure.
- To gain knowledge about the various components of staffing.
- To enable the students in understanding the control techniques of management.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe various functions of management

CO2[K2]: interpret how ethical practices are applied in Management and in life

CO3[K3]: explain the concept of various authorizes and responsibilities of an organization

CO4[K4]: identify the human skills and conceptual skills as per industry requirements about basic management skills

CO5[K5]: determine the most effective action to take in specific situations in an organization

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	2	2	3	3	2	2
CO2[K2]	3	2	3	3	2	2	2
CO3[K3]	3	2	2	3	2	2	2
CO4[K4]	3	2	2	3	2	2	2
CO5[K5]	3	2	3	3	2	2	2
Weightage of the course	15	10	12	15	11	10	10
Weighted percentage of Course contribution to POs	2.72	2.82	12.37	4.48	6.59	4.98	5.95

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - INTRODUCTION TO MANAGEMENT (15 hrs)

Meaning- Definitions - Nature and Scope - Levels of Management - Importance - Management Vs. Administration - Management: Science or Art - Evolution of Management Thoughts - F. W. Taylor, Henry Fayol, Peter F. Drucker, Elton Mayo - Functions of Management - Trends and Challenges of Management. Managers - Qualification - Duties & Responsibilities.

UNIT II – PLANNING (15 hrs)

Planning - Meaning - Definitions - Nature - Scope and Functions - Importance and Elements of Planning - Types - Planning Process - Tools and Techniques of Planning - Management by Objective (MBO). Decision Making: Meaning - Characteristics - Types - Steps in Decision Making - Forecasting.

UNIT III – ORGANIZING (15 hrs)

Meaning - Definitions - Nature and Scope - Characteristics - Importance - Types - Formal and Informal Organization - Organization Chart - Organization Structure: Meaning and Types - Departmentalization - Authority and Responsibility - Centralization and Decentralization - Span of Management.

UNIT IV – STAFFING (15 hrs)

Introduction - Concept of Staffing - Staffing Process - Recruitment - Sources of Recruitment - Modern Recruitment Methods - Selection Procedure - Test - Interview - Training: Need - Types - Promotion - Management Games - Performance Appraisal - Meaning and Methods - 360 Degree Performance Appraisal - Work From Home - Managing Work From Home [WFH].

UNIT V – DIRECTING (15 hrs)

Motivation - Meaning - Theories - Communication - Types - Barriers to Communications - Measures to Overcome the Barriers. Leadership - Nature - Types and Theories of Leadership - Styles of Leadership - Qualities of a Good Leader - Successful Women Leaders - Challenges Faced by Women Workforce - Supervision. **CO-ORDINATION AND CONTROL:** Co-ordination - Meaning - Techniques of Co-ordination. Control - Characteristics - Importance - Stages in the Control Process - Requisites of Effective Control and Controlling Techniques - Management by Exception [MBE].

TEXTBOOKS

1. Gupta.C.B & Prasad L.M, *Principles of Management*. New Delhi: S.Chand&SonsCo. Ltd.
2. Dinkar Pagare. *Principles of Management*. New Delhi: Sultan Chand & Sons Publications.
3. Tripathi P.C & Reddy P.N. *Principles of Management* Noida: Tata McGraw, Hill.

4. Prasad L.M. *Principles of Management*. New Delhi: S.Chand & Sons Co. Ltd.,
5. Sharma R.K. Shashi K. Gupta, Rahul Sharma. *Business Management*. New Delhi: Kalyani Publications.

REFERENCES

Books

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

Web Sources

1. <http://www.universityofcalicut.info/sy1/management>
2. <https://www.managementstudyguide.com/manpower-planning.htm>
3. <https://www.businessmanagementideas.com/notes/management-notes/coordination/coordination/21392>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - I
ELECTIVE COURSE GENERIC/ DISCIPLINE SPECIFIC - I: PROGRAMMING IN C
AND LAB (23UCPA1P)
(From 2023-2024 Batch onwards)

HOURS/WEEK : 4 (L-2, P-2)
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To describe the core syntax and semantics of C programming Language.
- To discover the need for working with the Strings and functions.
- To illustrate the process of structuring data using matrix.
- To apply the concept of user defined and recursive functions.
- To impart knowledge about concept of structures to write programs.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic structure of C language and its tokens

CO2[K2]: explain the concept of decision making with branching and looping statement used in different types of data

CO3[K3]: make use of syntax for rectifying an error in C program

CO4[K4]: analyze the importance of coding, managing errors in observation, and conducting practicals

CO5[K6]: develop the importance of data types, statements and functions

CO - PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	1	-	1	-	-	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	-	2	1	1	1
CO5[K6]	3	2	1	3	1	2	1
Weightage of the course	15	09	01	09	04	04	03
Weighted percentage of Course contribution to Pos	2.72	2.54	1.03	2.69	2.4	1.99	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-No correlation)

UNIT I - INTRODUCTION TO C LANGUAGE (6 hrs)

Introduction to C Language: C Language Introduction-Features of C Language-Benefits of C over Other Languages-Compilation of C Program-First Program in C-Pre-processor in C-Pre-processor directives.

UNIT II - VARIABLES, DATA TYPES & OPERATORS (6 hrs)

Variables, Data Types & Operators: Variables and Keywords in C Scope Rules in C-Data Types in C-Operators & Its Types-Typecasting in C.

UNIT III - CONTROL FLOW STATEMENTS (6 hrs)

Control Flow Statements: Decision Making Statements-Switch Statement in C-C Loops & Control Structure Practice Problems Continue Statement, Break Statement. **Array & String Handling in C:** Arrays in C-Strings in C.

UNIT IV – ARRAYS AND FUNCTIONS (6 hrs)

Arrays: Multidimensional Arrays in C-String functions in C- Practice problems. **Functions in C:** Function Prototype-Parameter Passing Techniques in C-Storage Classes in C-Recursion Concept -Functions in C Practice Problems.

UNIT V - POINTERS, STRUCTURES, AND UNIONS (6 hrs)

Pointers, Structures, and Unions: Pointers in C-Structures- Union - Enumeration (or enum) in C- Pointer Vs Array in C – C Application Programs (Sorting, Matrix Manipulations, Student's Mark List Preparation)

LIST OF PRACTICALS (30 hrs)

1. Write a C program to Find Roots of a Quadratic Equation.
2. Write a C program to find the Total No. Of Digits and the Sum of Individual Digits of a Positive Integer.
3. Write a C program to generate the Fibonacci Sequence of first N numbers.
4. Write a C program to Sum the Series $S = 1 - x + \frac{x^2}{2!} - \frac{x^3}{3!} + \dots$
5. $(x^n/n!)$
6. Write a C program to Arrange the Elements of an Integer array using Bubble Sort Algorithm.
7. Write a C program to Input Two Matrices and perform Matrix Multiplication on them
8. Write a C program to Check Whether the Given String is Palindrome or not without using Library Functions.
9. Write a C program to Count the Number of Lines, Words and Characters in a given text.
10. Write a C program to Generate Prime Numbers in a Given Range using User Defined Function.
11. Write a C program to Find Factorial of a Given Number using Recursive

Function.

12. Write a C program to maintain a Record of n Student Details using an Array of Structures with four fields - Roll number, Name, Marks and Grade. Calculate the Grade according to the following Conditions.

Marks Grade ≥ 80 A

≥ 60 B

≥ 50 C

≥ 40 D

< 40 E

Print the details of the student, given the student Roll number as input.

TEXTBOOKS

1. Balagurusamy E. *Programming in ANSI C*. New Delhi: McGraw Hill Education (India) Pvt. Ltd., 8th Edition, 2019.
2. Pradip Dey and Manas Ghosh. *Programming in C*. New Delhi: Oxford University Press, 2nd Edition, 2018.
3. Kernighan B.W. and Dennis Ritchie M. *The C Programming Language*. Pearson Education, 2nd Edition, 2015.

REFERENCES

Books

1. Yashavant Kanetkar P. *Let Us C*. BPB Publication. 16th Edition, 2019.
2. Jacqueline Jones A. and Keith Harrow. *Problem Solving with C*. Pearson.
3. Guruprasad Nagraj. *C Programming for Problem Solving*. Himalaya Publishing House.

Web Sources

1. <http://elearning.vtu.ac.in/econtent/courses/video/BS/14CPL16.html>
2. <https://nptel.ac.in/courses/106/105/106105171/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER – I
SKILL ENHANCEMENT COURSE - I: FOUNDATION: OFFICE AUTOMATION LAB
(23UCPS1P)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK : 2
CREDIT : 2
DURATION : 30 hrs

INT. MARKS : 25
EXT. MARKS: 75
MAX.MARKS: 100

Course Objectives

- To understand the editing of word document, spreadsheet and presentation.
- To identify different styles of formatting a document.
- To design the presentation file with transitions and animations.
- To examine the role of functions and formulas in spreadsheet.
- To impart knowledge on editor, spreadsheet and presentation software.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the various types of office packages

CO2[K2]: specify the use of tools in document, sheet and slide

CO3[K3]: apply the design into the document, book and slide

CO4[K4]: analyze the importance of data, managing errors in observation, and conducting practical's

CO5[K6]: develop the document, spreadsheet and presentation with transition and animation effect

CO – PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	1	1	-	1	-	-	-
CO2[K2]	2	1	-	1	-	1	1
CO3[K3]	2	1	-	2	-	-	1
CO4[K4]	2	1	-	2	1	1	1
CO5[K6]	3	2	1	2	1	2	2
Weightage of the course	10	6	1	8	2	4	5
Weighted percentage of Course contribution to Pos	1.81	1.69	1.03	2.39	1.2	1.99	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

LIST OF PRACTICALS

(30 hrs)

1. Leave Letter.
2. Business Letter.
3. Bullets and Numbering.
4. Formatting the Paragraph using Formatting Options.
5. Design a Newspaper Format.
6. Table Creation.
7. Attach and Send a Document using Mail Merge.
8. Student Mark list using Pie Chart.
9. Employee Payroll Calculation using Bar Chart.
10. Table and Fetch the Records using Filter.
11. Sorting a Table.
12. Presentation to Insert Table, Chart and Image.
13. Presentation using Transition and Animation Effect.
14. Table Creation and Access the records.
15. Prepare Crystal Report on Records.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – I
SKILL ENHANCEMENT COURSE – II: NON - MAJOR ELECTIVE COURSE:
PRINCIPLES OF ACCOUNTING (23UCPN11)
(From 2023- 2024 Batch onwards)

HOURS/WEEK: 2
CREDITS : 2
DURATION : 30 hrs

INT.MARKS : 25
EXT.MARKS : 75
MAX.MARKS: 100

Course Objectives

- To introduce the basic concepts and principles of Book keeping.
- To identify the various procedures involved in accounting.
- To understand the rules in the preparation of journal.
- To understand the various subsidiary books.
- To prepare the final accounts of the business.

Course Outcomes (CO)

On Successful completion of the course, the learners will be able to

CO1[K1]: describe the basic principles in accounting

CO2[K2]: examine the quantitative characteristics of accounting

CO3[K3]: apply the procedures of accounts to compute data required by business

CO4[K4]: analyze the financial position of business

CO5[K5]: determine the various methods of accounts used in business

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	3	-	1	1
CO2[K2]	2	1	-	2	-	1	1
CO3[K3]	2	1	-	1	-	1	1
CO4[K4]	1	1	-	1	-	1	1
CO5[K5]	1	1	-	1	-	1	1
Weightage of the course	09	05	0	08	0	05	05
Weighted percentage of Course contribution to POs	1.63	1.41	0	2.39	0	2.49	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low, '-'No Correlation)

UNIT I - ACCOUNTING BASICS (6 hrs)

Introduction – Book Keeping – Accounting - Definition – Classification - Double Entry System – Rules - Merits – Demerits.

UNIT II – JOURNAL (6 hrs)

Recording – Journal – Compound Entry – Advantages of Journal.

UNIT III – LEDGER AND TRIAL BALANCE (6 hrs)

Ledger – Objectives – Balancing the Ledger Accounts - Trial Balance.

UNIT IV – SUBSIDIARY BOOKS (6 hrs)

Subsidiary Books - Purpose – Advantages – Purchase, Sales and Return Books, Cash Book.

UNIT V – FINAL ACCOUNTS (6 hrs)

Final Accounts for Sole Traders with Simple Adjustments – Trading Account – Profit & Loss Account – Balance Sheet.

TEXTBOOK

1. Pillai R.S.N, Bagavathy and Uma S. *Fundamentals of Advanced Accounting*. New Delhi: S.Chand & Company Ltd., 2007.

REFERENCES**Books**

1. Shukla M.C. Grewal T.S. and Gupta S.C. *Advanced Accountancy*. New Delhi: S.Chand & Company Ltd., 2013.
2. Reddy T.S. and Murthy A. *Advanced Accountancy*. Chennai: Margam Publications, 2014.
3. Maheshwari S.N. Suneel, Maheshwari K. and Sharad Maheshwari K. *Advanced Accountancy*. Chennai: Vikas Publishing House PVT Ltd., 2017.

Web Sources

1. <https://www.accountancyknowledge.com/final-accounts-problems-and-solutions/>
2. <https://corporatefinanceinstitute.com/resources/ebooks/principles-accounting-book-pdf/>
3. <https://www.freebookcentre.net/business-books-download/Financial-Accounting.html>
4. <https://lyryx.com/introduction-financial-accounting>
5. <https://youtu.be/x9orHhVTo-E>
6. <https://youtu.be/18f-zuWQHxc>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

DEPARTMENT OF TAMIL

UG Programme - B.A., B.Sc., B.Com., BBA., BCA.,

SEMESTER - II

ngnJj;jkpo; - II (23UTAG21)

(From 2023-2024 Batch onwards)

HOURS / WEEK : 6

CREDITS : 3

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS : 100

Nehf;fq;fs;

- rka ,yf;fpaq;fisAk; rpw;wpyf;fpaq;fisAk; khztu;fSf;F mwpKfg;gLj;Jjy;
- nkhopj;jpwidAk; rpWfij ,yf;fpa tbjt;ijAk; khztu;fSf;F czu;j;Jjy;.

fw;wypd; gad;fs;

,j;jhis ntw;wpfukhf Kbj;jTld; khztHfs;>

CO1[K1]: gf;jp ,yf;fpaq;fisf; fw;gjd; %yk; gf;jp newpapidAk;> rka
ey;ypzf;fj;ijAk; mwpth;.

CO2[K2]: rkag;ghly;fs; kw;Wk; rpw;wpyf;fpaq;fspd; mikg;gpIdAk;>
Nehf;fj;jpidAk; njspthff; \$Wth;.

CO3[K3]: jkpopy; cs;s gf;jp ,yf;fpak; kw;Wk; rpw;wpyf;fpaq;fspd;
ngnUz;ikfSld; ,yf;fzj; njspitAk; milth;.

CO4[K4]: jkpo;r; r%fg; gz;ghl;L tuyhw;wpid ,yf;fpaq;fs; thapyhf
mwpe;J nfhz;L ghFgLj;Jth;.

CO5[K5]: Nghl;b; Nju;Tfspy; ntw;wp ngWtjw;Fj; jkpo;g; ghlj;jpidg;
gad;nfhS;Sk; tifapy; Vw;w gapw;rp ngw;W kjpg;gPL nra;th;.

CO/PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	-	1	1	-	1
CO3[K3]	2	2	-	2	-	1	-
CO4[K4]	2	2	1	2	1	-	1
CO5[K5]	2	1	1	2	-	1	1
Weightage of the Course	10	08	02	08	02	02	03
Weighted percentage of Course Contribution to POs	1.81	2.26	2.06	2.39	1.2	1	1.79

Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)

\$W I (18 hrs)

gf;jp ,yf;fpak;: jpUehTf;furu; Njthuk; - ehkhu;f;Fk; Fbnay;yhk; vdj;
njhlq;Fk; gjpfk; (10 ghly;fs;)> Mz;lhs; - jpUg;ghit (Kjy; 10 ghRuk;)

\$W II (18 hrs)

ts;syhu; - mUs; tpsf;fkhiy (Kjy; 10 ghly;)>vr;.V.fpUl;bzg; gps;is -
,ul;rzpakNdhfuk; - ghy;agpuhu;j;jid> Fzq;Fb k;jhd; rhfpG - guhguf;fz;zp (Kjy; 10
fz;zp)

\$W III (18 hrs)

rpw;wpyf;fpaq;fs;: jkpo;tpL J}J (Kjy; 20 fz;zp)> jpUf;Fw;whyf; FwtQ;rp -
Fwj;jp kiytsk; \$Wjy;> Kf;\$ly; gs;S - ehl;L tsk;

\$W IV (18 hrs)

ghlk; jOtpa ,yf;fpa tuyhW (gy;yth; fhyk;> ehaf;fh; fhyk;)

\$W V (18 hrs)

nkhopj;jpwd; Nghl;bj;Njh;Tjpwd;: njhlh; tiffs;> kuGj;njhlh;>
gonkhops;> gpwnkhopr; nrhw;fisf; fisjy;> tOr;nrhw;fs; ePf;Fjy;> ,yf;fzf; Fwpg;G
mwpjy;.
(Fwpg;G: myF 4> 5 Mfpad Nghl;bj; Nju;T Nehf;fpy; elj;jg; gl Ntz;Lk;).

ghlE}y;fs;

1. jkpopay; Jiwapdh;> *njhFg;G E}y;*> = fhsP];thp fy;Y}hp (jd;dhl;rp)> rptfhrp.
2. thRNjtd;> fh. *gd;Kf Nehf;fpy; jkpo; ,yf;fpa tuyhW*> Njtd; gjpg;gfk;>
jpUr;rpuhg;gs;sp> 2017.

ghh;it E}y;fs;

1. rpw;gp. ghyRg;gpukzpad;> *jkpo; ,yf;fpa tuyhW*> ftpjh ntspaPL> nrd;id.
2. jkpoz;zy;> *Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW*> Nrhiy gjpg;gfk;> kJiu
3. ghf;fpaNkh> *tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW*> ghhp epiyak;> nrd;id.

tiyg;gjpTfs; (Web Sources)

1. Tamil Heritage Foundation- www.tamilheritage.org
<<http://www.tamilheritage.org>>
2. Tamil virtual University Library- www.tamilvu.org/library
<http://www.virtualvu.org/library>
3. Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com
<<http://www.chennailibrary.com>>.
5. Tamil Universal Digital Library- www.ulib.prg <<http://www.ulib.prg>>.
6. Tamil E-Books Downloads- tamilebooksdownloads.blogspot.com
7. Tamil Books on line- books.tamilcube.com
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA
SEMESTER- II
GENERAL ENGLISH-II (23UENL21)
(From 2023-2024 Batch onwards)

HOURS/WEEK: 6(L-5, T-1)

CREDITS : 3

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS: 100

Course Objectives

- To introduce learners to the essential skills of communication in English.
- To enable them use these skills effectively in academic and non-academic contexts.
- To help them identify and eliminate common mistakes in writing and speaking.
- To enable them use various business communication strategies and to use advanced vocabulary.
- To familiarize them in writing descriptive essays and respond to arguments orally and in writing.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1 [K1]: identify appropriate literary terms such as diction, tone, imagery, figures of speech, motif etc.,

CO2 [K2]: define verbs, tenses and concord and its role in speaking and writing effectively

CO3 [K3]: apply the knowledge of language competency at workplace and day-to-day life

CO4 [K4]: analyze prose, poetry and short stories to develop language skills through literature

CO5 [K6]: construct grammatically correct and meaningful sentences by choosing apt words

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	2	-	1	1	-	1
CO3[K3]	2	2	-	2	-	1	-
CO4[K4]	2	2	1	2	1	-	1
CO5[K6]	2	1	1	2	-	1	1
Weightage of the course	10	08	02	08	02	02	03
Weighted percentage of Course contribution to POs	1.81	2.26	2.06	2.39	1.2	1	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I- PROSE (18 hrs)

W.R. Inge	-	The Spoon-Fed Age
Dale Carnegie	-	If You Are Wrong. Admit it
Shashi Tharoor	-	Kindly Adjust to our English

UNIT II- POETRY (18 hrs)

Alfred Lord Tennyson	-	The Flower
Nissim Ezekiel	-	Very Indian Poem in Indian English
Maya Angelou	-	Still I Rise
Dr. Gieve Patel	-	On Killing a Tree

UNIT III- FICTION (18 hrs)

Paulo Coelho	-	The Alchemist
--------------	---	---------------

UNIT IV- LANGUAGE COMPETENCY (18 hrs)

Homonyms, Homophones, Homographs, Portmanteau words
Verbs and Tenses, Subject Verb Agreement, Error correction

UNIT V- ENGLISH IN THE WORKPLACE (18 hrs)

Reading for General and Specific information [charts, tables, schedules, graphs etc]
Reading news and weather reports
Writing paragraphs
Taking and making notes

TEXTBOOKS

1. Coelho, Paulo. *The Alchemist*. New York: Harper, 2005.
2. Pillai, Radhakrishna. *Emerald English Grammar and Composition*. Chennai: Emerald Publishers, 2016.

REFERENCES

Books

1. Hewings, Martin. *Advanced English Grammar*. Cambridge University Press, 2000.
2. SP Bakshi, Richa Sharma. *Descriptive English*. India: Arihant Publications Ltd, 2019.
3. Sheena Cameron, Louise Dempsey. *The Reading Book: A Complete Guide to Teaching Reading*. London: S & L. Publishing, 2019.
4. Sherman, Barbara. *Skimming and Scanning Techniques*. Virginia: Liberty University Press, 2014.
5. Chambers, Phil. *Brilliant Speed Reading: Whatever you need to read, However You want to Read it-Twice as Quickly*, India: Pearson, 2013.
6. Coelho, Paulo. *The Archer*. New York: Penguin Viking, 2020.

Web Sources

1. http://econtent.in/pacc.in/admin/contents/40_%202020103001102714.pdf

2. <https://www.poetryfoundation.org/poems/46446/still-i-rise>
3. <https://www.poemhunter.com/poem/the-flower-2/>
4. <https://www.poemhunter.com/poem/on-killing-a-tree/>
5. <https://www.tbr.fun/if-youre-wrong-admit-it/>
6. <https://www.theweek.in/columns/shashi-tharoor/2018/05/25/kindly-adjust-to-our-english.html?fbclid=IwAR3lhtdXqvuV4ySECn9S7SA6HmCEYISyd1QHd3BlwKgiNKKwdkeSg3qWp-U/>
7. <https://docplayer.net/217945876-The-spoon-fed-age-1-by-the-very-reverend-w-r-inge.html>
8. <https://www.youtube.com/watch?v=lxBYpmxjeDU>

-

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - II
CORE COURSE - III: FINANCIAL ACCOUNTING – II (23UCPC21)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK: 5 (L-5)
CREDITS : 5
DURATION : 75 hrs

INT. MARKS : 25
EXT. MARKS: 75
MAX.MARKS: 100

Course Objectives

- To prepare different kinds of accounts like Hire Purchase and Instalment System.
- To understand the allocation of expenses under departmental accounts.
- To gain an understanding about partnership accounts relating to Admission and retirement.
- To provide knowledge to the learners regarding Partnership accounts relating to dissolution of firm.
- To know the requirements of international accounting standards.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the suitable accounting methods for profit in business

CO2[K2]: explain accounting standards to meet the challenges of business activities

CO3[K3]: apply the various accounting principles and concepts for ensure the accuracy in business

CO4[K4]: outline the various adjustment required in partnership accounting

CO5[K5]: evaluate the different methods of interest on capital at all level of business.

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	-
CO2[K2]	3	2	-	2	1	1	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	15	10	2	9	4	5	3
Weighted percentage of Course contribution to Pos	2.72	2.82	2.06	2.69	2.4	2.49	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I – HIRE PURCHASE AND INSTALLMENT SYSTEM (15 hrs)

Hire Purchase System: Accounting Treatment – Calculation of Interest – Default and Repossession – Hire Purchase Trading Account Installment system – Calculation of Profit.

UNIT II – BRANCH AND DEPARTMENTAL ACCOUNTS (15 hrs)

Branch: Dependent Branches : Accounting Aspects – Debtors System – Stock and Debtors System – Distinction between Wholesale Profit and Retail Profit – Independent Branches (Foreign Branches excluded). **Departmental Accounts:** Basis of Allocation of Expenses – Inter – Departmental Transfer at Cost or Selling Price.

UNIT III – PARTNERSHIP ACCOUNTS – I (15 hrs)

Partnership Accounts: Admission of a Partner – Treatment of Goodwill – Calculation of Hidden Goodwill – Retirement of a Partner – Death of a Partner.

UNIT IV – PARTNERSHIP ACCOUNTS – II (15 hrs)

Dissolution of Partnership: Methods – Settlement of Accounts Regarding Losses and Assets – Realization Account – Treatment of Goodwill – Preparation of Balance Sheet – Insolvency of a Partner – One or More Partners Insolvent – All Partners Insolvent – Garner Vs Murray – Accounting Treatment – Piecemeal Distribution – Surplus Capital Method – Maximum Loss Method .

UNIT V – ACCOUNTING STANDARDS FOR FINANCIAL REPORTING (15 hrs)

Objectives and Uses of Financial Statements For Users: Role of Accounting Standards – Development of Accounting Standards in India – Requirements of International Accounting Standards – Role of Developing IFRS – IFRS Adoption vs Convergence Implementation Plan in India – Ind AS – An Introduction – Difference between Ind AS and IFRS.

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Radhaswamy and Gupta R.L. *Advanced Accounting*. New Delhi: Sultan Chand.
2. Shukla M.C, Grewal T.S. & Gupta S.C. *Advanced Accounts*. New Delhi: S. Chand Publishing.
3. Gupta R.L. and Gupta V.K. *Financial Accounting*. New Delhi: Sultan Chand.
4. Jain S.P. and Narang K.L. *Financial Accounting – I*. New Delhi: Kalyani Publishers.
5. Reddy T.S. and Murthy. *Financial Accounting*. Chennai: Margham Publications.

REFERENCES

Books

1. Maheswari S.N. *Financial Accounting*. Noida: Vikas Publications.
2. Venkataraman & Others (7 Lecturers). *Financial Accounting*. Chennai: VBH.
3. Arulanandan and Raman. *Advanced Accountancy*. Mumbai: Himalaya Publications.
4. Tulsian. *Advanced Accounting*. Noida: Tata McGraw Hills.
5. Charumathi and Vinayagam. *Financial Accounting*. New Delhi: S.Chand and Sons.

Web Sources

1. <https://www.youtube.com/watch?v=THIE8FW1e7k>
2. <https://www.youtube.com/watch?v=cTjLpeJ3rvE>
3. <https://www.youtube.com/watch?v=zFmMEPIIFHc>
4. <https://www.youtube.com/watch?v=4kYx0FZ5cm8>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - II
CORE COURSE – IV: BUSINESS LAW (23UCPC22)
(From 2023- 2024 Batch onwards)

HOURS/WEEK : 5 (L-5)

CREDITS : 5

DURATION : 75 hrs

INT.MARKS : 25

EXT.MARKS : 75

MAX.MARKS : 100

Course Objectives

- To know the nature and objectives of Mercantile law and the essentials of valid contract.
- To gain knowledge on performance contracts.
- To be acquainted with the rules of Indemnity and Guarantee.
- To make aware of the essentials of Bailment and pledge.
- To understand the provisions relating to sale of goods.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the Objectives and significance of Mercantile law

CO2[K2]: summarize the clauses and exceptions of Indian Contract Act

CO3[K3]: apply concepts on performance, breach and discharge of contract

CO4[K4]: analyze the essentials of contract of indemnity and guarantee

CO5[K5]: evaluate the various provisions of Sale of Goods Act 1930

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	1	1	-	1	1
CO2[K2]	3	1	-	1	1	1	-
CO3[K3]	3	1	1	1	1	1	-
CO4[K4]	3	2	1	1	1	1	-
CO5[K5]	3	2	1	2	1	1	1
Weightage of the course	15	07	04	06	04	05	02
Weighted percentage of Course contribution to POs	2.72	1.98	4.12	1.79	2.4	2.49	1.19

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-No correlation)

UNIT I - ELEMENTS OF CONTRACT

(15 hrs)

Indian Contract Act 1872: Definition of Contract, Essentials of Valid Contract, Classification of Contract, Offer and Acceptance - Consideration - Capacity to Contract - Free Consent - Legality of Object - Contingent Contracts -

Void Contract.

UNIT II - PERFORMANCE OF CONTRACT (15 hrs)

Meaning of Performance, Offer to Perform, Devolution of Joint Liabilities & Rights, Time and Place of Performance, Reciprocal Promises, Assignment of Contracts - Remedies for Breach of contract - Termination and Discharge of Contract - Quasi Contract.

UNIT III - CONTRACT OF INDEMNITY AND GUARANTEE (15 hrs)

Contract of Indemnity and Contract of Guarantee - Extent of Surety's Liability, Kinds of Guarantee, Rights of Surety, Discharge of Surety.

UNIT IV - BAILMENT AND PLEDGE (15 hrs)

Bailment and Pledge: Bailment - Concept – Essentials - Classification of Bailments, Duties and Rights of Bailor and Bailee - Law of Pledge - Meaning - Essentials of Valid Pledge, Pledge and Lien, Rights of Pawner and Pawnee.

UNIT V - SALE OF GOODS ACT 1930 (15hrs)

Definition of Contract of Sale - Formation - Essentials of Contract of Sale - Conditions and Warranties - Transfer of Property - Contracts involving Sea Routes - Sale by Non-owners - Rights and duties of buyer - Rights of an Unpaid Seller.

TEXTBOOKS

1. Kapoor N.D. *Business Laws*. New Delhi: Sultan Chand and Sons.
2. Pillai R.S.N. *Business Law*. New Delhi: S.Chand.
3. Kuchhal M C. and Vivek Kuchhal. *Business law*. New Delhi: S Chand Publishing.
4. Dhandapani M.V. *Business Laws*. New Delhi: Sultan Chand and Sons.
5. Shusma Aurora. *Business Law*. New Delhi: Taxmann.

REFERENCES

Books

1. Preethi Agarwal. *Business Law*. Chennai: CA foundation study material.
2. Saravanavel, Sumathi and Anu. *Business Law*. Mumbai: Himalaya Publications.
3. Kavya and Vidhyasagar. *Business Law*. New Delhi: Nithya publication.
4. Geet D. *Business Law*. Pune: Nirali Prakashan Publication.
5. Sreenivasan M.R. *Business Laws*. Chennai: Margham Publications.

Web Sources

1. www.cramerz.com www.digitalbusinesslawgroup.com
2. <http://swcu.libguides.com/buslaw>
3. <http://libguides.slu.edu/businesslaw>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - II
ELECTIVE COURSE GENERIC/ DISCIPLINE SPECIFIC - II: PROGRAMMING IN
C++ AND LAB (23UCPA2P)
(From 2023-2024 Batch onwards)

HOURS/WEEK: 4 (L-2, P-2)
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To understand about object-oriented languages and their applications.
- To introduce basic concepts of C++ language.
- To provide knowledge about various conversions.
- To enlighten the various inheritance system.
- To impart knowledge on files and exception handling.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the various concepts of OOPs language

CO2[K2]: illustrate the structured paradigm with specifying a class and object

CO3[K3]: make the use of various functions and statements in OOPS

CO4[K4]: analyze the importance of coding, managing errors in observation, and conducting practicals

CO5[K6]: construct the features of C++ including templates and overloading concepts for providing programmed solutions to complex problems

CO - PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	1	-	1	-	-	-
CO3[K3]	3	2	-	1	1	1	-
CO4[K4]	3	3	-	2	1	1	1
CO5[K6]	3	2	1	1	1	2	1
Weightage of the course	15	09	01	06	04	04	02
Weighted percentage of Course contribution to POs	2.72	2.54	1.03	1.79	2.4	1.99	1.19

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - OOPS AND BASIC ELEMENTS OF C++ (6 hrs)

Object Oriented Programming Concepts: Complexity in Software - The Need for Object-Oriented - Abstraction - Encapsulation - Modularity - Hierarchy. **Basic Elements of C++:** Classes - Objects - Data Members and Member Functions - Private and Public Access Specifiers - Static members - Constructors - Singleton class - Destructors.

UNIT II - FUNCTION OVERLOADING AND OPERATOR OVERLOADING (6 hrs)

Friend Functions and Friend Classes - Array of Objects - Pointer to Objects - This Pointer - References - Dynamic Memory Allocation - Namespaces. **Function Overloading:** Overloading a Function - Default Arguments - Overloading Constructors. **Operator Overloading:** Overloading an Operator as a Member Function - Overloading an Operator as a Friend Function.

UNIT III - INHERITANCE AND RUN-TIME POLYMORPHISM (6 hrs)

Overloading the Operators [], (), -> and Comma Operators - Conversion Functions. **Inheritance:** Types of Inheritance - Protected Access Specifier - Virtual Base Class - Base Class and Derived Class Constructors. **Run-time Polymorphism:** Virtual Functions.

UNIT IV - TEMPLATES (6 hrs)

Function Overriding - Pure Virtual Function - Abstract Base Class. **Templates:** Function Templates - Overloading a Function Template - Class Templates.

UNIT V - EXCEPTION HANDLING AND I/O STREAMS (6 hrs)

Exception Handling: Exceptions - Try, Catch, Throw - Re Throwing an Exception - Restricting exceptions - Handling Exceptions in Derived Classes - Terminate(), Abort(), Unexpected(), Set_Terminate(). **I/O Streams:** Formatted I/O with IOS Class Functions - Manipulators - Creating Own Manipulator - Overloading << and >> Operators.

LIST OF PRACTICALS (30 hrs)

1. Write a Class to represent a Complex Number which has Member Functions to do the following
 - a. Set and show the value of the complex number
 - b. Add, subtract and multiply two complex numbers
 - c. Multiplying the complex number with a scalar value
2. Write a Point class that represents a 2-d point in a plane. Write member functions to
 - a. Set and show the value of a point
 - b. Find the distance between two points
 - c. Check whether two points are equal or not

3. Design and implement a class to represent a Solid object.
 - a. Apart from data members to represent dimensions, use a data member to specify the type of solid.
 - b. Use functions to calculate volume and surface area for different solids.
4. Design a class representing time in hh:mm:ss. Write functions to
 - a. Set and show the time
 - b. Find the difference between two time objects
 - c. Adding a given duration to a time
 - d. Conversion of the time object to seconds
5. Design a 3x3 matrix class and demonstrate the following:
 - a. Addition and multiplication of two matrices using operator overloading
 - b. Maintaining a count of the number of matrix object create
6. Design a class called cString to represent a string data type. Create a data member in the class to represent a string using an array of size 100. Write the following functionality as member functions:
 - a. Copy Constructor
 - b. Concatenate two strings
 - c. Find the length of the string
 - d. Reversing a string
 - e. Comparing two strings
7. Design a class called cString to represent a string data type. Create a data member in the class to represent a string whose size is dynamically allocated. Write the following as member functions:
 - a. Copy Constructor
 - b. Destructor
 - c. Concatenate two strings
 - d. Find the length of the string
 - e. Reversing a string
 - f. Comparing two strings

TEXTBOOKS

1. Herbert Schildt. *C++ - The Complete Reference*. TMH, Third Edition, 1999.
2. Grady Booch. *Object Oriented Analysis and Design*. Pearson Education, 2008.
3. Balagurusamy E. *Object Oriented Programming with C++*. New Delhi: McGrawHill Education (India), Private Limited, 7th Edition, 2017.

REFERENCES

Books

1. Bjarne Stroustrup. *The C++ Programming Language*. Addison Wesley, 2000.
2. Cohoon J.P. and Davidson J.W. *C++ Program Design – An Introduction to Programming and Object-Oriented Design*. McGraw Hill, 2nd Edition, 1999.
3. Lippman C.J. *C++ Primer*. Addison Wesley, 3rd Edition, 2000.

Web Sources

1. https://www.w3schools.com/cpp/cpp_conditions.asp
2. https://www.tutorialspoint.com/cplusplus/cpp_overloading.htm

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme -B.Com. (Computer Applications)
SEMESTER – II
SKILL ENHANCEMENT COURSE - III: MULTIMEDIA LAB (23UCPS2P)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK : 2
CREDITS : 2
DURATION : 30 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX.MARKS : 100

Course Objectives

- To understand the basic concepts Photoshop.
- To familiarize with the design tool in Photoshop.
- To learn the concept of different filter.
- To be exposed the Flash animation tool.
- To gain knowledge about action script in flash.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: define various tools for designing and animation

CO2[K2]: differentiate the various selection tools and drawing tools for editing and tweening

CO3[K3]: apply different filter and masking on frame to design the program

CO4[K5]: analyze the importance of coding, managing errors in observation, and conducting practicals

CO5[K6]: create a new design as well as modify the existing on design in photoshop and flash

CO – PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	1	1	-	1	-	1	-
CO2[K2]	2	1	-	1	-	-	-
CO3[K3]	2	1	-	1	1	1	1
CO4[K5]	1	1	-	1	1	-	-
CO5[K6]	3	2	1	1	1	1	1
Weightage of the course	09	06	01	05	03	03	02
Weighted percentage of Course contribution to POs	1.63	1.69	1.03	1.49	1.8	1.49	1.19

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

LIST OF PRATICALS

(30 hrs)

PHOTOSHOP

1. Id card Preparation.
2. Design Greeting Cards For Various Occasions.
3. Design a Banner.
4. Design a Marriage Invitation.
5. Create Passport Size Photo.
6. Convert Black & White Photo to Color Photo.
7. Apply Different Filter to the Image.
8. Create Image Cloning.
9. Design Product Wrappers.
10. Design Image with Fire Effect.

FLASH

1. Create Ball Animation.
2. Create Animation Using Shapetween.
3. Create Text Animation.
4. Create Star Animation.
5. Apply Frame By Frame Animation.
6. Apply Text Masking Using Flash.
7. Apply Photo Masking Using Flash.
8. Creating Symbols In Flash.
9. Perform Arithmetic Calculation Using Action Script.
10. Calculate Prime Number Using Action Script.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - II
SKILL ENHANCEMENT COURSE - IV: NON - MAJOR ELECTIVE COURSE:
PRINCIPLES OF MARKETING (23UCPN21)
(From 2023- 2024 Batch onwards)

HOURS/WEEK: 2
CREDITS : 2
DURATION : 30 hrs

INT.MARKS : 25
EXT.MARKS : 75
MAX.MARKS: 100

Course Objectives

- To understand the basic concepts and functions of Marketing.
- To know about the various types of Marketing.
- To examine the stages of new product development.
- To understand the behavior of consumers in purchase decision.
- To gain knowledge on the protection available to consumers.

Course Outcomes (CO)

On Successful completion of the course, the learners will be able to

CO1 [K1]: describe the basic concepts, principles and functions of marketing

CO2 [K2]: explain the different stages and combinations of product development
in market

CO3 [K3]: determine consumer behavior to classify the global market

CO4 [K4]: examine the various objectives and strategies of marketing

CO5 [K5]: discuss the problems, ethical and legal issues in marketing

CO - PO Mapping table (Course Articulation Matrix)

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1[K1]	3	1	-	2	-	2	2
CO2[K2]	3	1	-	2	-	1	1
CO3[K3]	1	1	-	2	-	1	1
CO4[K4]	1	1	-	1	-	1	1
CO5[K5]	1	1	-	1	-	-	-
Weightage of the Course	09	05	0	08	0	05	05
Weighted percentage of Course contribution to POs	1.63	1.41	0	2.39	0	2.49	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low, '-'No Correlation)

UNIT I – INTRODUCTION AND EMERGING TRENDS IN MARKETING (6 hrs)

Marketing – Definition – Importance – Concept – Global Marketing – E-Marketing – Tele Marketing – Green Marketing – Direct Marketing – Social Marketing.

UNIT II – PRODUCT MIX AND PRICING (6 hrs)

Product Mix – Meaning – Product Life Cycle – New Product Development – Pricing – Objectives – Pricing Strategies.

UNIT III – CONSUMER BEHAVIOUR (6 hrs)

Consumer Behaviour – Meaning – Need for Studying Consumer Behaviour- Factors Influencing Consumer Behaviour – Market Segment.

UNIT IV – CHANNELS OF DISTRIBUTION AND PROMOTION (6 hrs)

Channels of Distribution – Meaning – Types of Channels of Distribution. Promotion – Personal Selling – Sales Promotion – Advertising – Objectives – Types.

UNIT V – RURAL MARKETING AND CONSUMER PROTECTION (6 hrs)

Rural Marketing – Meaning – Opportunities – Problem – Remedial Measures – Consumer Protection – Need – Measures – Law to Protect Interest of the Consumer.

TEXTBOOK

1. Gupta C.B. and Rajan Nair N. *Marketing Management*. New Delhi: Sultan Chand and Sons, 2012.

REFERENCES

Books

1. Pillai R.S.N. and Bagavathi. *Marketing Management*. New Delhi: S.Chand, 2010.
2. Vedprakash. *Marketing Management*. Bangaluru: Anmol Publication Pvt. Ltd., 2011.
3. Philip Kotler, Gary Armstrong and Prafulla Agnihotri. *Principles of Marketing*. Bangaluru: Pearson Education, 2018.

Web Sources

1. <https://youtu.be/4gtmx8B1DVw>
2. <https://youtu.be/w0Y7H76kzjo>
3. <https://youtu.be/luEQUFWJ6oY>
4. <https://youtu.be/eU-EQjg7Y9g>
5. <https://youtu.be/ugS4TK6WIDU>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

DEPARTMENT OF TAMIL

UG Programme - B.A., B.Sc., B.Com., BBA., BCA.,

SEMESTER - III

nghJj;jkpo; - III (23UTAG31)

(From 2023-2024 Batch onwards)

HOURS / WEEK : 6

CREDITS : 3

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS: 100

Nehf;fq;fs;

- ,yf;fpaq;fspd; rpwg;gpjd czh;j;Jjy;.
- fhye;NjhWk; vOe;j fhg;gpaq;fspd; Nghf;ifAk;> Gjpdj;jpd; ,yf;fpa tbtj;ijAk; ahg;G> mzp Nghd;w ,yf;fpa tiffisAk; nkhopngah;g;Gj; jpwidAk; khzth;fs; czUkhW nra;jy;.
- jkpo; ,yf;fpak; rhh;e;j Nghl;b; Njh;TfSf;F Vw;g fw;gpj;jy; eilKiwfis Nkw;nfhs;Sjy;.

fw;wypd; gad;fs;

,j;jhis ntw;wpfukhf Kbj;jTld; khztHfs;>

CO1[K1]: ,yf;fpaq;fspd; top tho;tpay; rpe;jidfs; gw;wp mwpth;.

CO2[K2]: fhg;gpa rkaf; fUj;Jf;fisAk; Nehf;fq;fisAk; milahsk; fhz;gh;.

CO3[K3]: jkpo; Gjpdq;fspd; top rkfhyg; gilg;Gfspd; tho;f;if Kiwapd; Mw;wiyg; ngWth;.

CO4[K4]: fhg;gpaq;fs; kw;Wk; Gjpdq;fspd;; tuyhw;wpidg; ghFgLj;Jth;.

CO5[K5]: ,yf;fpa ,yf;fzq;fis fw;W mtw;iw kjpg;gPL nra;th;.

CO/PO Mapping Table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	1	-	1	-	-	-
CO3[K3]	2	2	-	2	1	-	-
CO4[K4]	2	2	1	2	-	1	1
CO5[K5]	2	2	1	2	1	1	1
Weightage of the Course	10	08	02	08	02	02	02
Weighted percentage of Course Contribution to Pos	1.81	2.26	2.06	2.39	1.2	1	1.19

Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)

\$W I

(18 hrs)

ngUq;fhg;gpaq;fs;: rpyg;gpjfhuk; - tof;Fiu fhij - ,sq;Nfhtbfs;> kzpNkfiy Mjpiu gpr;irapl;l fhij - rPj;jjyr;rhj;jdhh;> rPtfrpe;jhkzp - G+kfs; ,yk;gfk; - jpUj;jf;fNjth;> tisahgjp - ehjFe;jdhh;.

\$W II (18 hrs)
rkaf; fhg;gpaq;fs;: nghpaGuhzk; - g+ryhh; ehadhh; Guhzk; - Nrf;fpohh;> fk;guhkhazk; - ke;jiu R+o;r;rpq; glyk; - fk;gh;> tpy;ypghujk; - kw;Nghh; rUf;fk; - tpy;ypg;Gj;J}uho;thh;> rPwhg;Guhzk; - Gyp trdpj;j glyk; - ckWg;Gyth;.

\$W III (18 hrs)
Gjpdk;: tQ;rpkhfuk; (tuyhw;Wg; Gjpdk;) - eh.ghh;j;jrhujp.

\$W IV (18 hrs)
fhg;gpaj;jpd; Njhw;wKk; tsh;r;rpAk; - Gjpdj;jpd; Njhw;wKk; tsh;r;rpAk;

\$W V (18 hrs)
nkhopj;jpwd;: E}y; kjpg;Giu> jpwdha;T nra;jy;> fbjk; tiujy;> tpz;zg;gk; vOJy;.

ghlE}y;fs;
 1. jkpopay; Jiwapdh;> *njhFg;G E}y;*> = fhsPj;thp fy;Y}hp (jd;dhl;rp)> rptfhrp.
 2. thRNjtd;> fh. *gd;Kf Nehf;fpy; jkpo; ,yf;fpa tuyhW> Njtd; gjpg;gfk;> jpUr;ruphg;gs;sp> 2017.*
 3. eh.ghh;j;jrhujp> tQ;rp khfuk;> ftpjh ntspaPL> nrd;id> 600017

ghh;it E}y;fs;
 1. rpw;gp. ghyRg;gpukzpad;> *jkpo; ,yf;fpa tuyhW> ftpjh ntspaPL> nrd;id.*
 2. jkpoz;zy;> *Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW> Nrhiy gjpg;gfk;> kJiu*
 3. ghf;fpaNkhp> *tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW> ghhp epiyak;> nrd;id.*

tiyg;gjpTfs; (Web Sources)

1. Tamil Heritage Foundation- www.tamilheritage.org
<http://www.tamilheritage.org>
2. Tamil virtual University Library- [www.tamilvu.org/ library](http://www.tamilvu.org/library)
<http://www.virtualvu.org/library>
3. Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com
<http://www.chennailibrary.com>
5. Tamil Universal Digital Library- www.ulib.prg <http://www.ulib.prg>
6. Tamil E-Books Downloads- [tamilebooksdownloads. blogspot.com](http://tamilebooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

DEPARTMENT OF ENGLISH

UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA

SEMESTER- III

GENERAL ENGLISH - III (23UENL31)

(From 2023-2024 Batch onwards)

HOURS/WEEK: 6 (L- 5, T-1)

CREDITS : 3

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS : 100

Course Objectives

- To enhance the level of literary and aesthetic experience of students and to help them respond creatively.
- To sensitize them to the major issues in the society and the world.
- To provide them with an ability to build and enrich their communication skills.
- To equip them to utilize the digital knowledge resources effectively for their chosen fields of study.
- To help them think and write imaginatively and critically.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1 [K1]: relate and state ideas by reading simple poems and scenes from shakespearean plays.

CO2 [K2]: demonstrate effective speaking skills by listening to speeches of famous personalities and express it in day-to-day life.

CO3 [K3]: apply the knowledge of language competency in writing letters, emails and display social etiquettes in everyday life.

CO4 [K4]: analyse data interpretation, meeting etiquettes, organizing and participating in a meeting.

CO5 [K5]: develop language skills through literature and assess the knowledge of English in the workplace.

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	2	-	-	-
CO2[K2]	2	2	-	2	1	1	-
CO3[K3]	2	2	1	2	1	1	-
CO4[K4]	2	2	1	2	-	-	1
CO5[K5]	2	1	1	1	1	1	1
Weightage of the course	10	08	03	09	03	03	02
Weighted percentage of Course contribution to POs	1.81	2.26	3.09	2.69	1.8	1.49	1.19

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - SPEECHES OF FAMOUS PERSONALITIES (18 hrs)

Jawaharlal Nehru	-	Tryst with Destiny
Steve Jobs	-	You've got to Find What You Love
Barack Obama	-	Yes, We Can

UNIT II- POETRY (18 hrs)

Christina Rossetti	-	In an Artist's Studio
Toru Dutt	-	Sita
Oodgeroo Noonuccal	-	A Song of Hope
Mamang Dai	-	The Voice of the Mountains

UNIT III - SCENES FROM SHAKESPEARE (18 hrs)

Romeo & Juliet	-	The Balcony Scene
Macbeth	-	Banquet Scene
Julius Caesar	-	Murder Scene

UNIT IV - LANGUAGE COMPETENCY (18 hrs)

Writing letters and emails
Writing and messaging in social media platforms [blogs, twitter, Instagram, facebook]
Learning netiquette, email etiquette

UNIT V - ENGLISH FOR WORK PLACE (18 hrs)

Data Interpretation and Reporting
Data Presentation and analysis
Meeting Etiquettes - language, dress code, voice modulation
Online Meetings - Terms and expressions used
Conducting and participating in a meeting

TEXTBOOK

1. Arden Shakespeare: *Complete works of William Shakespeare*. Bloomsbury, 2011.

REFERENCES**Books**

1. Wells, Stanley. *The Shakespeare Book: Big Ideas Simply Explained*, et al. DK Publishing, 2015.
2. Gandhi, Mahatma. *Famous Speeches by Mahatma Gandhi*, Create space Independent Publishing Platform, 2016.
3. Bernish, Jeanne Kelly. *How to Build a Professional Digital Profile* Kindle Edition, Bernish Communications Associates, LLC; 1st edition (May 29, 2012).
4. Folse, Keith.S. *Keys to Teaching Grammar to English Language Learners*, Second Ed.: A Practical Handbook, Michigan Teacher Training, 2016.
5. Yardley, Krysia.M. *Role Play- Theory and Practice*. Matwiejczuk, SAGE publications ltd, 1997.

Web Sources

1. <https://www.scribd.com/document/558838656/>
2. <http://www.wordslikethis.com.au/>

3. <https://www.poetryfoundation.org/poems/146804/in-an-artist39s-studio>
4. <https://www.poetrynook.com/poem/s%E2%94%9C%C2%ABta>
5. <https://www.cam.ac.uk/files/a-tryst-with-destiny/index.html#:~:text=Jawaharlal%20Nehru%2C%20delivering%20his%20Tryst%20with%20Destiny%20speech.&text=%22Long%20years%20ago%20we%20made,awake%20to%20life%20and%20freedom>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
CORE COURSE - V: CORPORATE ACCOUNTING - I (23UCPC31)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK : 5 (L-2)

CREDITS : 5

DURATION : 75 hrs

INT. MARKS: 25

EXT. MARKS: 75

MAX.MARKS: 100

Course Objectives

- To understand about the pro-rata allotment and Underwriting of Shares.
- To know the provisions of companies Act regarding Issue and Redemption of Preference shares and debentures.
- To learn the form and contents of Financial statements as per Schedule III of Companies Act 2013.
- To examine the various methods of valuation of Goodwill and shares.
- To identify the significance of International financial reporting standard(IFRS).

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the accounting procedure for Issue of shares, debentures, underwriting of shares and debentures.

CO2[K2]: explain the methods of redemption of preference shares, debentures , valuation of goodwill, valuation of shares.

CO3[K3]: apply the accounting knowledge in preparation of Financial statements of various sectors .

CO4[K4]: analyse the various process to solve the problem of capital issues

CO5[K5]: assess the need and importance of accounting standards

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	2	-	2	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	02	09	04	05	04
Weighted percentage of Course contribution to Pos	2.72	2.82	2.06	2.69	2.4	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I - ISSUE OF SHARES (15 hrs)

Issue of Shares: Premium - Discount - Forfeiture - Reissue – Pro-rata Allotment Issue of Rights and - Underwriting of Shares and Debentures – Underwriting Commission - Types of Underwriting.

UNIT II - ISSUE & REDEMPTION OF PREFERENCE SHARES & DEBENTURES (15 hrs)

Redemption of Preference Shares: Provisions of Companies Act– Capital Redemption Reserve – Minimum Fresh Issue – Redemption at Par, Premium and Discount. **Debentures:** Issue and Redemption – Meaning – Methods – In One lot–in Instalment – Purchase in the Open Market includes Ex Interest and Cum Interest - Sinking Fund Investment Method.

UNIT III - FINAL ACCOUNTS (15 hrs)

Introduction – **Final Accounts** – Form and Contents of Financial Statements as Per Schedule III of Companies Act 2013 – Part I 15 41 Form of Balance Sheet – Part II Form of Statement of Profit and Loss – Ascertaining Profit for Managerial Remuneration .

UNIT IV - VALUATION OF GOODWILL AND SHARES (15 hrs)

Valuation of Goodwill: Meaning – Need for Valuation of Goodwill – Methods of Valuing Goodwill – Average Profit – Super Profit – Annuity and Capitalisation Method. **Valuation of Shares:** Need for Valuation of Shares – Methods of Valuation of Shares – Net Assets Method – Yield and Fair Value Methods.

UNIT V - INDIAN ACCOUNTING STANDARDS (15 hrs)

International Financial Reporting Standard (IFRS)–Meaning and its Applicability in India - **Indian Accounting Standards** – Meaning – Objectives – Significance – Procedures for Formulation of Standards – Ind AS – 1 Presentation of Financial Statement, Ind AS – 2 Valuation of Inventories, Ind AS – 7 Cash Flow Statement, Ind AS – 8 Accounting Policies, Changes in Accounting Estimate and Errors, Ind AS – 16 – Property, Plant & Equipment, Ind AS 38 – Intangible Assets Ind AS – 103, Business Combinations Ind AS 110, Consolidated Financial Statement. (Theory Only)

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Jain S.P. and Narang N.L. *Advanced Accounting Vol I*. New Delhi: Kalyani Publication
2. Gupta R.L. and Radhaswamy M. *Advanced Accounts Vol I*. New Delhi: Sultan

Chand

3. Raman B. *Corporate Accounting*. New Delhi: Taxmann
4. Shukla, Grewal and Gupta. *Advanced Accounts Vol I*. New Delhi: S.Chand
5. Shukla M.C. *Advanced accounting Vol I*. New Delhi: S.Chand

REFERENCES

Books

1. Reddy T.S. and Murthy A. *Corporate Accounting*. Chennai : Margham Publication
2. Rawat D.S. and NozerShroff. *Students Guide To Accounting Standards*. New Delhi: Taxmann
3. Mukeshbramhbutt Devi. *CorporateAccounting I*. Madhya Pradesh: AhilyaPublication
4. Anil kumar and Rajesh kumar. *Corporate accounting I*. Mumbai: Himalaya Publishing house
5. Prasanth Athma. *Corporate Accounting I*. Mumbai: Himalaya Publishing house

Web Sources

1. <https://www.tickertape.in/blog/issue-of-shares/>
2. <https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter12valuationonofgoodwillandshares.pdf>
3. <https://www.mca.gov.in/content/mca>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
CORE COURSE - VI: BUSINESS MATHEMATICS AND STATISTICS(23UCPC32)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK: 5 (L-5)

CREDITS : 5

DURATION : 75 hrs

INT. MARKS: 25

EXT. MARKS: 75

MAX.MARKS: 100

Course Objectives

- To impart knowledge on the basics of ratio, proportion, indices and proportions.
- To learn about simple and compound interest and arithmetic, geometric and harmonic progressions.
- To familiarise with the measures of central tendency.
- To conceptualise with correlation co-efficient.
- To gain knowledge on time series analysis.

Course Outcomes

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basics of ratio, proportion, indices and logarithm.

CO2[K2]: explain with the calculations of simple and compound interest and arithmetic, geometric and harmonic progressions.

CO3[K3]: make use of technology to determine and solve business issue.

CO4[K4]: analyse statistical data using MS-Excel.

CO5[K5]: measure the different parameters used in economic and social problem.

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	1	-	1	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	1	1	1	2	1
CO5[K5]	3	3	1	2	-	2	1
Weightage of the course	15	10	02	07	04	06	04
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.09	2.4	2.99	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I – RATIO (15 hrs)

Ratio: Proportion and Variations, Indices and Logarithms.

UNIT II - INTEREST AND ANNUITY (15 hrs)

Banker's Discount – Simple and Compound Interest - Arithmetic, Geometric and Harmonic Progressions. **Annuity:** Meaning - Types of Annuity Applications.

UNIT III - BUSINESS STATISTICS MEASURES OF CENTRAL TENDENCY (15 hrs)

Arithmetic Mean, Geometric Mean - Harmonic Mean - Mode and Median – Quartiles – Deciles - Percentiles. Measures of Variation – Range - Quartile Deviation and Mean Deviation - Variance and Standard Deviation & Co-efficient.

UNIT IV - CORRELATION AND REGRESSION (15 hrs)

Correlation: Karl Pearson's Coefficient of Correlation – Spearman's Rank Correlation – **Regression:** Regression Lines and Coefficients.

UNIT V - TIME SERIES ANALYSIS AND INDEX NUMBERS (15 hrs)

Time Series Analysis: Secular Trend – Seasonal Variation – Cyclical variations - **Index Numbers** :Aggregative and Relative Index – Chain and Fixed Index –Wholesale Index – Cost of Living Index.

TEXTBOOKS

1. Gupta B.N. *Business Mathematics & Statistics*. Chennai: Shashibhawan publishing house
2. Asim Kumar Manna. *Business Mathematics & Statistics*. Noida: McGraw hill education
3. Rayarikar A.V. and Dixit P.G. *Business Mathematics & Statistics*. Pune: NiraliPrakashan publishing
4. Sachdeva S. *Business Mathematics & Statistics*. Agra: Lakshmi NarainAgarwal
5. Vittal P.R. *Business Mathematics & Statistics*. chennai: Margham Publications

REFERENCES

Books

1. Sharma K. *Fundamentals of business statistics*. Noida: Vikas publishing
2. Peter Waxman. *Business Mathematics & Statistics*. New York: Prentice Hall
3. Andre Francis. *Business Mathematics & Statistics*. Cengage Learning EMEA, Andover
4. Aggarwal B M. *Business Mathematics & Statistics*. New Delhi: Ane Book Pvt. Ltd.,

5. Bhardwaj R.S. *Business Mathematics & Statistics*. Nw Delhi: Excel Books Publisher

Web Sources

1. <https://www.britannica.com/biography/Henry-Briggs>
2. <https://corporatefinanceinstitute.com/resources/data-science/central-tendency/>
3. <https://www.expressanalytics.com/blog/time-series-analysis/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - III
ELECTIVE COURSE GENERIC / DISCIPLINE SPECIFIC - III: PROGRAMMING IN
JAVA AND LAB (21UCPA3P)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK: 4 (L-2, P-2)
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To understand on the security trends.
- To apply the mathematical symmetric key cryptography.
- To analyze the mathematics of asymmetric key cryptography.
- To imply the authentication requirements.
- To understand election mail survey and firewall.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the various concepts of java programming

CO2[K2]: classify the various types of operators, looping and string in Java

CO3[K3]: use the different types of arrays, Inheritance and classes in Java source code

CO4[K4]: analyze the importance of coding, managing errors in observation, and conducting practicals

CO5[K6]: develop the code for different computational problems

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	2	-	1	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K6]	3	3	1	2	-	2	1
Weightage of the course	15	10	02	08	03	05	04
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.39	1.8	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I – INTRODUCTION

(6 hrs)

Introduction: Review of Object-Oriented concepts - Java buzzwords (Platform independence, Portability, Threads)- JVM architecture –Java Program structure –Java main method - Java Console output (System.out) - Simple java program - Data types - Variables - Type conversion and casting- Java Console input: Buffered input - Operators - Control statements - Static Data - Static Method - String and String Buffer Classes.

UNIT II - CLASSES AND OBJECTS AND INHERITANCE

(6 hrs)

Classes and Objects: Java user defined Classes and Objects – Arrays – constructors - **Inheritance:** Basic concepts - Types of inheritance - Member access rules - Usage of this and Super key word - Method Overloading - Method overriding - Abstract classes - Dynamic method dispatch - Usage of final keyword.

UNIT III - PACKAGES, INTERFACES AND EXCEPTION HANDLING

(6 hrs)

Packages: Definition - Access Protection - Importing Packages. **Interfaces:** Definition – Implementation – Extending Interfaces. **Exception Handling:** try – catch - throw - throws -- finally – Built-in exceptions - Creating own Exception classes - garbage collection, finalise -

UNIT IV – MULTITHREADING

(6 hrs)

Multithreaded Programming: Thread Class - Runnable interface – Synchronization – Using synchronized methods – Using synchronized statement - Interthread Communication – Deadlock.

UNIT V - ADAPTER CLASSES

(6 hrs)

Adapter classes - Inner classes -Java Util Package / Collections Framework: Collection & Iterator Interface – Enumeration - List and ArrayList – Vector – dComparator

LIST OF PRACTICALS

(30 hrs)

1. Write a Java program that prompts the user for an integer and then printsout all the prime numbers up to that Integer?
2. Write a Java program to multiply two given matrices.
3. Write a Java program that displays the number of characters, lines andwords in a text?
4. Generate random numbers between two given limits using Random classand print messages according to the range of the value generated.
5. Write a program to do String Manipulation using Character Array and perform the following string operations:
 - a. String length
 - b. Finding a character at a particular position

- c. Concatenating two strings
6. Write a program to perform the following string operations using Stringclass:
 - a. String Concatenation
 - b. Search a substring
 - c. To extract substring from given string
7. Write a program to perform string operations using StringBuffer class:
 - a. Length of a string
 - b. Reverse a string
 - c. Delete a substring from the given string
8. Write a java program that implements a multi-thread application that has three threads. First thread generates random integer every 1 second and if the value is even, second thread computes the square of the number and prints. If the value is odd, the third thread will print the value of cube of the number.
9. Write a threading program which uses the same method asynchronously to print the numbers 1 to 10 using Thread1 and to print 90 to 100 using Thread2.
10. Write a program to demonstrate the use of following exceptions.
 - a. Arithmetic Exception
 - b. Number Format Exception
 - c. Array Index Out of Bound Exception
 - d. Negative Array Size Exception

TEXTBOOKS

1. Hebert Schildt. *Java The Complete Reference*. New Delhi: McGraw Hill Education (India) Private Ltd., 7th Edition, 2010.
2. Gary Cornell. *Core Java 2 Volume I – Fundamentals*. Addison Wesley, 1999.
3. Balagurusamy E. *Programming With Java*. New Delhi: McGraw hill Education(India) Private Ltd., Sixth Edition, 2020.

REFERENCES

Books

1. Kathy Sierra, Bert Bates, Trisha Gee. *Head First Java*. O`Rielly Publications. 3rd Edition.
2. Y.Daniel Liang. *Introduction to Java Programming*. Pearso Education India, 7th Edition, 2010

Web Sources

1. <https://docs.oracle.com/javase/tutorial>
2. <https://www.oreilly.com/programming/free/introducing-java-8.csp>
3. <https://www.prepbytes.com/blog/java/adapter-class-in-java/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
SKILL ENHANCEMENT COURSE - V: EMPLOYABILITY SKILL (23UCPS31)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK: 1
CREDIT : 1
DURATION : 15 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS : 100

Course Objectives

- To develop personality and inter personal skill.
- To classify the work place attitude and positive attitude.
- To gain knowledge of team building and role of team members.
- To differentiate bio-data, curriculum vitae, resume.
- To point out importance of group discussion and dress code for attendinterview.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe various skills relating to personality development

CO2[K2]: identify the sense of personal identity, a positive sense of self and a personal code of ethics

CO3[K3]: develop effective communication and presentation skills

CO4[K4]: examine the importance of soft skills for self development

CO5[K5]: assess the task requirements, identification of strength to achieve the set of objectives

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	1	1	-	-	-	1	-
CO2[K2]	2	1	-	1	-	-	-
CO3[K3]	2	1	-	1	-	1	1
CO4[K4]	2	2	-	1	1	1	1
CO5[K5]	3	2	1	1	1	1	1
Weightage of the course	10	07	01	04	02	04	03
Weighted percentage of Course contribution to POs	1.81	1.98	1.03	1.19	1.2	1.99	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low, '-' No correlation)

UNIT I - PERSONALITY DEVELOPMENT (3 hrs)

Introduction of Personality Development: Personality Analysis - Freudian Analysis of Personality Development - Interpersonal Skills - Personality Tests.

UNIT II - DEVELOPING POSITIVE ATTITUDE (3 hrs)

Meaning of Attitude: Features of Attitudes - Attitude in Work Place - Developing Positive Attitude - Overcoming Negative Attitude.

UNIT III - TEAM BUILDING AND TEAM WORK (3 hrs)

Introduction: Meaning - Aspects of Team Building – Skills Needed for Team Work – A Model of Team Building – Characteristics of Effective Team - Role of a Team Leader – Role of Team Member.

UNIT IV - PREPARING CURRICULUM VITAE /RESUME (3 hrs)

Introduction: Meaning - Difference among Bio-Data, Curriculum Vitae, Resume - Types of Resume - CV Writing Tips - CV/ Resume Preparation - Do's and Don't's of Preparation of CV.

UNIT V - INTERVIEW SKILLS (3 hrs)

Introduction: Types of Interview - On the Day of Interview - Dress Code at Interview – Tips to Present Well in Interview – Group Discussion - Sources to Search the Job Effectively – Tips to Attend Online Interview.

TEXTBOOKS

1. Barun Mitra K. *Personality Development and Soft Skills*. Kundli: Printed in India by Sanat Printers, 2013.
2. Alex K. *Soft Skills*. New Delhi: S.Chand & Company Pvt.Ltd., 2019.

REFERENCES

Books

1. Krishnaswamy N. Manju Dhariwal and Lalitha Krishnaswamy. *Marketing Communication Skill and Soft Skill*. New Delhi: Bloomsbury Publishing India Pvt. Ltd., 2015.
2. Gupta's R. *Interview Manual, Interview Techniques and Model Interview*. New Delhi: Ramesh Publishing House, 22nd Edition, 2014.
3. Gupta's R. *Success in Interview*. New Delhi: Ramesh Publishing House, 6th Revised Edition.

Web Sources

1. <https://www.indeed.com/career-advice/interviewing/video-interview-guide>
2. <https://www.thebalancecareers.com/tips-for-creating-a-video-resume-2064219>
3. <https://www.youtube.com/watch?v=BippDEEAP4s>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - III
SKILL ENHANCEMENT COURSE - VI: PHP LAB (23UCPS3P)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK: 2
CREDITS : 2
DURATION : 30 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To understand the PHP programming.
- To apply the controlling program flow.
- To analyze the PHP arrays.
- To imply the concept of using functions.
- To work with database and SQL.

Course Outcomes (CO)

On successful completion of the course, the learners should be able to

CO1 [K2]: describe the concept of php program to design web application in webpage

CO2 [K3]: examine the types of arrays and string to get different outcome of webpage

CO3 [K4]: analyze the different form method for form application in webpage

CO4 [K5]: assess the importance of coding, managing errors in observation, and conducting practicals

CO5 [K6]: develop the code for various computational problems

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	1	1	-	-	-	-	-
CO2[K3]	2	1	-	1	-	1	-
CO3[K4]	2	2	-	1	-	1	1
CO4[K5]	2	2	-	2	1	1	1
CO5[K6]	3	2	1	2	1	1	1
Weightage of the course	10	8	01	06	02	04	03
Weighted percentage of Course contribution to POs	1.81	2.26	1.03	1.79	1.2	1.99	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

LIST OF PRACTICALS

(30 hrs)

1. Arithmetic Operation.
2. Odd or Even number.
3. Sum of digits.
4. Palindrome Number Checking.
5. Prime Number Checking.
6. String Handling Function.
7. Factorial Number using Function.
8. Create a Home Page using PHP.
9. Form Creation using POST method.
10. Database Operations.
11. Login Form.
12. Student Marklist Creation.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF TAMIL
UG Programme - B.A., B.Sc., B.Com., BBA., BCA.,
SEMESTER - IV
nghJj;jkpo; - IV (23UTAG41)
(From 2023-2024 Batch onwards)

HOURS / WEEK: 6
CREDITS : 3
DURATION : 90 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Nehf;fq;fs;

- ,yf;fpaq;fspd; rpwg;gpId czh;j;Jjy;.
- rq;f ,yf;fpaj;jpd; rpwg;igAk;> ehlfk; vd;Dk; ,yf;fpa tifapd; jd;ikiaAk; mfGw ,yf;fzq;fisAk; khzth;fSf;F mwpKfg;gLj;Jjy;.
- jkpo; ,yf;fpak; rhh;e;j Nghl;bj; Njh;TfSf;F Vw;g fw;gpj;jy; eilKiwfis Nkw;nfhs;Sjy;.

fw;wypd; gad;fs;

,j;jhis ntw;wpfukhf Kbj;jTld; khztHfs;>

CO1[K1]: rq;f ,yf;fpaj;jpy; fhzg;ngWk; mwf;fUj;Jf;fis mwpe;J nfhs;th;.

CO2[K2]: rq;f ,yf;fpaq;fs; kw;Wk; ehlf ,yf;fpak; thapyhf kf;fspd; tho;f;if Kiwapid vLj;Jiug;gh;.

CO3[K3]: ehlf ,yf;fpak; %yk; ebg;ghw;wiyAk;> fiyj;jd;ikiaAk;> gilg;ghw;wiyAk; fw;gh;. NkYk; nkhopngah;g;G Mw;wiyAk; ngWth;.

CO4[K4]: fiyr;nrrhw;fisf; fz;lwpe;J mtw;NwhL njhLh;Gila nrhy;iyg; gFg;gh;.

CO5[K5]: rq;f ,yf;fpak; kw;Wk; ehlf ,yf;fpaq;fis kjpg;gPL nra;th;.

CO/PO Mapping Table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	1	-	2	-	-	-
CO3[K3]	2	2	-	2	1	-	1
CO4[K4]	2	2	1	2	1	1	-
CO5[K5]	2	2	1	2	-	1	1
Weightage of the Course	10	08	02	09	02	02	02
Weighted percentage of Course Contribution to Pos	1.81	2.26	2.06	2.69	1.2	1	1.19

Based on the Level of Contribution ('3' -High, '2' -Medium, '1' -Low, '-' No Correlation)

\$W I (18 hrs)
vl;Lj;njhif: ew;wpiz (10>14>16ghly;fs;> FWe;njhif
 (16>17>19>20>25>29>38>440)> fypj;njhif (38>51)> mfehD}W (15>33>55)>
 GwehD}W (37>86>112)> ghpghly; (55)

\$W II (18 hrs)
gj;Jg;ghl;L: neLey;thil - ef;fPuh;

\$W III (18 hrs)
ehlfk;: rghgjp - gk;ky; rk;ge;j Kjypahh;

\$W IV (18 hrs)
 rq;f ,yf;fpak; Njhw;wk; tsh;r;rp - ehlfj;jpd; Njhw;wk; tsh;r;rp

\$W V (18 hrs)
nkhopj;jpwd;: nkhopngah;g;G - fiyr;nrehw;fs;> nfhLf;fg;gl;Ls;s Mq;fpyg;
 gFjpiaj; jkpopy; nkhopngah;jy;> mYtyff; fbjk; - jkpopy; nkhopngah;j;jy;.

ghlE}y;fs;

1. jkpopay; Jiwapdh;> *njhFg;G E}y;*> = fhsP];thp fy;Y}hp (jd;dhl;rp)> rptfhrp.
2. thRNjtd;> fh. *gd;Kf Nehf;fpy; jkpo; ,yf;fpa tuyhW>* Njtd; gjpg;gfk;>
 jpUr;ruphg;gs;sp> 2017.
3. rghgjp> *gk;ky; rk;ge;j Kjypahh;*> nfsuh gjpg;gff; FOkk;> nrd;id

ghh;it E}y;fs;

1. rpw;gp. ghyRg;gpukzpad;> *jkpo; ,yf;fpa tuyhW>* ftpjh ntspaPL> nrd;id.
2. jkpoz;zy;> *Gjpa Nehf;fpy; jkpo; ,yf;fpa tuyhW>* Nrhiy gjpg;gfk;> kJiu
3. ghf;fpaNkhp> *tifik Nehf;fpy; jkpo; ,yf;fpa tuyhW>* ghhp epiyak;> nrd;id.

tiyg;gjpTfs; (Web Sources)

1. Tamil Heritage Foundation- www.tamilheritage.org
[<http://www.tamilheritage.org>](http://www.tamilheritage.org)
2. Tamil virtual University Library- [www.tamilvu.org/ library](http://www.tamilvu.org/library)
<http://www.virtualvu.org/library>
3. Project Madurai - www.projectmadurai.org.
4. Chennai Library- www.chennailibrary.com
[<http://www.chennailibrary.com>.](http://www.chennailibrary.com)
5. Tamil Universal Digital Library- www.ulib.prg [<http://www.ulib.prg>.](http://www.ulib.prg)
6. Tamil E-Books Downloads- [tamilebooksdownloads. blogspot.com](http://tamilebooksdownloads.blogspot.com)
7. Tamil Books on line- [books.tamil cube.com](http://books.tamilcube.com)
8. Catalogue of the Tamil books in the Library of British Congress archive.org
9. Tamil novels on line - books.tamilcube.com

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF ENGLISH
UG Programme - B.A./ B.COM/B.B.A./ B.SC./BCA
SEMESTER- IV
GENERAL ENGLISH –IV (23UENL41)
(From 2023-2024 Batch onwards)

HOURS/WEEK: 6 (L-5, T-1)

CREDITS : 3

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS: 100

Course Objectives

- To help learners imbibe the rules of language unconsciously and tune to deduce language structure and usage.
- To use receptive skills through reading and listening to acquire good exposure to language and literature.
- To develop language skill for effective communication.
- To provide exposure to plays, autobiographies and expose them to value based ideas.
- To enhance the learner's language skills especially in the areas of grammar and pronunciation.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1 [K1]: state ideas effectively and appropriately in real life situations.

CO2 [K2]: demonstrate speaking skills in appreciating literature.

CO3 [K3]: use grammar and pronunciation effectively and appropriately.

CO4 [K4]: examine the literary works to develop language skills.

CO5 [K6]: construct grammatically correct and meaning full sentences.

CO - PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	-	-
CO2[K2]	2	1	-	1	-	-	-
CO3[K3]	2	2	1	2	1	1	1
CO4[K4]	2	2	1	2	1	1	1
CO5[K6]	2	3	1	2	-	1	1
Weightage of the course	10	09	03	08	02	03	03
Weighted percentage of Course contribution to Pos	1.81	2.54	3.09	2.39	1.2	1.49	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - LIFE WRITING (18 hrs)

Malala Yousafzai	-	I am Malala - Chapter 1
Nikola Tesla	-	My Inventions - Chapter 2

UNIT II - ONE ACT PLAYS (18 hrs)

Edward Albee	-	The Zoo Story
Anton Chekhov	-	The Proposal

UNIT III - INTERVIEWS (18 hrs)

Nelson Mandela's Interview with Larry King
Rakesh Sharma's Interview with Indira Gandhi from Space
Lionel Messi with Sid Lowe (Print)

UNIT IV - LANGUAGE COMPETENCY (18 hrs)

Refuting, Arguing & Debating, Making Suggestions & Responding to Suggestions, Asking for and Giving Advice or Help, Interviews (face to face, telephone and video conferencing)

UNIT V - ENGLISH FOR WORKPLACE (18 hrs)

Job Applications: Covering letters, CV and Resume
Creating a digital profile - LinkedIn
Filling Forms (Online & Manual): creation of account, railway reservation, ATM, Credit/debit card
Body Language - Practical Skills for Interviews

TEXTBOOKS

1. Yousafzai, Malala, and Christina Lamb. *I Am Malala The Girl Who Stood Up for Education and Was Shot by the Taliban*. New York: Little Brown, 2013.
2. Tesla, Nikola. *My Inventions*. London: Ingram Short Title, 2011.

REFERENCES**Books**

1. Taylor, Mary Borg, & Francis, *Writing Your Life: A Guide to Writing Autobiographies*. Routledge, 2021.
2. Bert, A. Norman. *One-act Plays for Acting Students: An Anthology of Short one- Act Plays for one, Two or Three actors*. Christian Publisher LLC, 1987.
3. Dolley, Colin. and Rex Welford. *The One-Act Play Companion: A Guide to plays*,
4. *Play wrights and Performance*. Bloomsbury Publishing, 2015.
5. Bernis, Jeanne Kelly. Editor. *How to Build a Professional Digital Profile*. Bernish, Bernish Communications Associates, LLC, 2012
6. Yardley, M Yardley - Matwiejczuk, *Role Play-Theory and Practice*. SAGE publications ltd, 1997.

Web Sources

1. For Readers' Theatre:
<https://www.youtube.com/watch?v=JaLQIt8orSw&t=469s>(the link to the performance; refer scripts by Aaron Sheperd) <http://BBC learn English.com>

2. <https://www.infoplease.com/dictionary/brewers/animals-cries>
3. <http://onestopenglish.com>
4. <http://hearn-english-today.com>
5. <http://talkenglish.com>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - IV
CORE COURSE - VII: CORPORATE ACCOUNTING - II (23UCPC41)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK : 5 (L-5)

CREDITS : 5

DURATION : 75 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX.MARKS : 100

Course Objectives

- To know the types of amalgamation, internal and external reconstruction.
- To know final statements of banking companies.
- To understand the accounting treatment of insurance company accounts.
- To learn the procedure for preparation of consolidated balancesheet.
- To have an insight on modes of winding up of a company.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the accounting procedure for corporate undertakings restructuring

CO2[K2]: explain the concepts and functions of corporate sectors in modern scenario

CO3[K3]: apply the ethics and legal requirements in preparing the accounts of company

CO4[K4]: analyse current year and previous year financial position of corporate sectors

CO5[K5]: assess the formats and schedules of corporate accounts in pragmatic

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	2	-	1	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	3	1	2	1
Weightage of the course	15	10	02	09	04	05	04
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.69	2.4	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low, '-'No Correlation)

UNIT I - AMALGAMATION, INTERNAL AND EXTERNAL RECONSTRUCTION

(15 hrs)

Amalgamation: Meaning - Purchase Consideration - Lump sum Method, Net Assets Method, Net Payment Method, Intrinsic Value Method - Types of Methods of Accounting for Amalgamation - The Pooling of Interest Method - The Purchase Method (Excluding Inter-Company Holdings). **Internal Reconstruction:** Conversion of Stock – Increase and Decrease of Capital – Reserve Liability - Accounting Treatment of External Reconstruction

UNIT II - ACCOUNTING OF BANKING COMPANIES

(15 hrs)

Final Statements of Banking Companies (As Per New Provisions) - Non-Performing Assets - Rebate on Bills Discounted- Profit and Loss a/c - Balance Sheet as Per Banking Regulation Act 1949.

UNIT III - INSURANCE COMPANY ACCOUNTS

(15 hrs)

Meaning of Insurance – Principles – Types – Preparation of Final Accounts of Insurance Companies – Accounts of Life Insurance Business – Accounts of General Insurance Companies –New format.

UNIT IV - CONSOLIDATED FINANCIAL STATEMENTS

(15 hrs)

Introduction-Holding & Subsidiary Company-Legal Requirements Relating to Presentation of Accounts -Preparation of Consolidated Balance Sheet (Excluding Inter-Company Holdings).

UNIT V - LIQUIDATION OF COMPANIES

(15 hrs)

Meaning - Modes of Winding Up – Preparation of Statement of Affairs and Statement of Deficiency or Surplus (List H) Order of Payment – Liquidators Remuneration- Liquidator's Final Statement of Accounts.

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Jain S.P. and Narang K.L. *Advanced Accountancy*. New Delhi: Kalyani Publishers
2. Raman K.S. and Arulanandam M.A. *Advanced Accountancy Vol. II*. Mumbai: Himalaya Publishing house
3. Gupta R.L. and Radhaswamy M. *Advanced Accounts*. New Delhi: Sultan Chand
4. Shukla M.C. and Grewal T.S. *Advanced Accounts Vol 2*. New Delhi: S Chand & Sons
5. Reddy T.S. and Murthy A. *Corporate Accounting II*. Chennai: Margham Publishers

REFERENCES

Books

1. Raman B. *Corporate Accounting*. New Delhi: Taxmann
2. Shukla M.C. *Advanced Accounting*. New Delhi: S.Chand
3. Mukesh Bramhbutt and Devi. Madhya Pradesh: Ahilya publication
4. Anil kumar and Rajesh kumar. *Advanced Corporate Accounting*. Mumbai: Himalaya Publishing House
5. Prasanth Athma. *Corporate Accounting*. Mumbai: Himalaya Publishing House,

Web Sources

1. <https://www.accountingnotes.net/amalgamation/amalgamation-absorption-and-reconstruction-accounting/12670>
2. <https://www.slideshare.net/debchat123/accounts-of-banking-companies>
3. <https://www.accountingnotes.net/liquidation/liquidation-of-companies-accounting/12862>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - IV
CORE COURSE - VIII: COMPANY LAW (23UCPC42)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK : 5 (L-5)

CREDITS : 5

DURATION : 75 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX.MARKS: 100

Course Objectives

- To know Company Law 1956 and Companies Act 2013.
- To have an understanding on the formation of a company.
- To understand the requisites of meeting and resolution.
- To gain knowledge on the procedure to appoint and remove Directors.
- To familiarize with the various modes of winding up.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the basic concept of company and its management

CO2[K2]: examine the contents of the Memorandum of Association & Articles of association

CO3[K3]: list out the qualification and disqualification of Auditors

CO4[K4]: analyze the workings of National Company Law Appellate Tribunal (NCLAT)

CO5[K5]: evaluate the modes of winding up

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	-
CO2[K2]	3	2	-	2	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	-	1	1
Weightage of the course	15	10	02	09	04	05	04
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.69	2.4	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-No correlation)

UNIT I - INTRODUCTION TO COMPANY LAW

(15 hrs)

Companies Act 2013 - Definition of a Company, Characteristics of Company
 - Lifting or Piercing the Corporate Veil - Company Distinguished from Partnership
 and Limited Liabilities Partnerships - Classification of Companies - Based on

Incorporation, Liability, Number of Members, Control.

UNIT II - FORMATION OF COMPANY (15 hrs)

Formation of a Company - Promoter –Incorporation Documents – e-filing
- Memorandum of Association - Contents -Alteration - Legal Effects - Articles of Association - Certificate of Incorporation - Prospectus - Contents - Kinds - Liabilities - Share Capital - Kinds - Issue - Alteration - Dividend - Debentures.

UNIT III – MEETING (15 hrs)

Meeting and Resolution - Types -Requisites - Voting & Poll –Quorum - Proxy
- Resolution – Ordinary & Special - Audit & Auditors - Qualification, Disqualification, Appointment and Removal of an Auditor.

UNIT IV - MANAGEMENT & ADMINISTRATION (15 hrs)

Management & Administration - Directors - Legal Position - Board of Directors - Appointment/ Removal - Disqualification -Director Identification Number - Directorships - Powers - Duties - Board Committees - Related Party Transactions - Contract by One Person Company - Insider Trading - Managing Director - Manager - Secretarial Audit - Administrative Aspects and Winding Up - National Company Law Tribunal (NCLT) - National Company Law Appellate Tribunal (NCLAT) - Special Courts.

UNIT V -WINDING UP (15 hrs)

Meaning - Modes - Compulsory Winding Up - Voluntary Winding Up - Consequences of Winding Up Order - Powers of Tribunal - Petition for Winding Up - Company Liquidator.

TEXTBOOKS

1. Kapoor N.D. *Business Laws*.Chennai:Sultan Chand and Sons.
2. PillaiR.S.N. *Business Law*. New Delhi: S.Chand.
3. DhandapaniM.V. *Business Laws*.Chennai:Sultan Chand and Sons.
4. Shusma Aurora. *Business Law*. New Delhi: Taxmann.
5. KuchalM.C. *Business Law*. Noida: VikasPublication.
6. Santhi J. *Company Law*. Chennai: Margham Publication, 1st Edition Reprint 2019.

REFERENCES

Books

1. Gaffoor&Thothadri. *Company Law*.Chennai: Vijay Nicholas Imprints Limited.
2. SreenivasanM.R. *Business Laws*.Chennai:Margham Publications.
3. Kavyaand Vidhyasagar. *Business Law*. Bhopal: NithyaPublication.
4. GeetS.D. *Business Law*. Pune: Nirali Prakashan Publication.

5. PreethiAgarwal. *Business Law*. CA foundation study material.

Web Sources

1. <https://www.mca.gov.in/content/mca/global/en/acts-rules/companies-act/companies-act-2013.html>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. <https://www.investopedia.com/terms/w/windingup.asp>
4. <https://ebooks.lpude.in/commerce/bcom/term 2/DCOM106 DMGT201 COMPANY LAW.pdf>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - IV
ELECTIVE COURSE GENERIC / DISCIPLINE SPECIFIC - IV: RELATIONAL
DATABASE MANAGEMENT SYSTEM (23UCPA41)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK : 3 (L-3)
CREDITS : 3
DURATION : 45 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To understanding the architecture and functioning of database.
- To the use of Structured Query Language (SQL) and its syntax.
- To apply Normalization techniques to normalize a database.
- To be exposed the Ad-Hoc networks.
- To understand the need of transaction processing and learn techniques for controlling the consequences of concurrent data access.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the database architecture and the relational database models

CO2[K2]: design a Data model and Schemas in RDBMS

CO3[K3]: use the importance of relational database in business

CO4[K4]: analyze the importance of coding, managing errors in observation, and conducting practical's

CO5[K5]: evaluate various process of stored data using structured query language

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	0	1	0	0	0
CO2[K2]	3	2	0	1	0	1	1
CO3[K3]	3	2	0	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.39	1.8	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-No correlation)

UNIT I - INTRODUCTION TO DBMS (9 hrs)

Introduction to DBMS– Data and Information - Database – Database Management System – Objectives- Advantages – Components -Architecture. **ER Model**: Building blocks of ER Diagram

UNIT II - RELATIONSHIP DEGREE (9 hrs)

Relationship Degree – Classification – ER diagram to Tables – ISA relationship – Constraints –Aggregation and Composition –Advantages Structure of Relational Database. **Introduction to Relational Database Design** - Objectives – Tools –Redundancy and Data Anomaly

UNIT III - FUNCTIONAL DEPENDENCY (9 hrs)

Functional Dependency: Normalization – 1NF – 2NF – 3NF – BCNF - Transaction Processing – Database Security

UNIT IV - INTRODUCTION TO SQL (9 hrs)

Introduction to SQL: Data Definition Commands – Data Manipulation Commands – SELECT Queries – Additional Data Definition Commands – Additional SELECT Query Keywords – Joining Database Tables. **Advanced SQL**: Relational SET Operators - UNION – UNION ALL – INTERSECT – MINUS

UNIT V - SQL JOIN OPERATORS (9 hrs)

SQL Join Operators: Cross Join – Natural Join – Join USING Clause – JOIN ON Clause – Outer Join. Sub Queries and Correlated Queries: WHERE – IN – HAVING –ANY and ALL – FROM. **SQL Functions**: Date and Time Function – Numeric Function – String Function – Conversion Function

TEXTBOOKS

1. Sumathi S. Esakkirajan S. *Fundamentals of Relational Database ManagementSystem*, Springer International Edition 2007
2. Abraham Silberschatz, Henry Korth F. and Sudharshan S. *Database System Concept*. New Delhi: The McGraw Hill Companies, 6th Edition, 2013.

REFERENCES

Books

1. Abraham Silberchatz, Henry F. Korth, S. Sudarshan.Database System Concepts,McGrawHill, 7th Edition, 2019.
2. Alexis Leon & Mathews Leon .Fundamentals of DBMS, Vijay Nicole Publications, 2nd Edition, 2014.
3. Elmasri Ramesh and Navathe Shamkant. *Fundamentals of Database System*.
4. United States of America: *Pearson Education*, 6th Edition, 2017.

Web Sources

1. <https://nptel.ac.in/courses/106106093/>
2. <https://nptel.ac.in/courses/106106095/>
3. <https://www.slideshare.net/ehamzei/introduction-to-sql-70208645>
4. https://www.tutorialspoint.com/dbms/er_model_basic_concepts.htm

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - IV
SKILL ENHANCEMENT COURSE - VII: DTP LAB (23UCPS4P)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK : 2
CREDITS : 2
DURATION : 30 hrs

INT. MARKS: 25
EXT. MARKS: 75
MAX.MARKS: 100

Course Objectives

- To understand the basic tools for designing and editing.
- To know about the image editing, color correction, color management and color proofing.
- To design the objects using various tools and add effects to objects.
- To learn web application for creating master page.
- To impart knowledge on designing objects and templates.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: define various tools for designing and animation

CO2[K3]: apply various selection tools and drawing tools for editing

CO3[K4]: analyze the different effects to objects and working with bitmap

CO4[K5]: assess the importance of designing, managing errors in observation, and conducting practicals

CO5[K6]: create a new design as well as modify the existing design

CO – PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	1	1	-	1	-	1	-
CO2[K3]	2	1	-	1	-	-	-
CO3[K4]	2	1	-	1	-	1	1
CO4[K5]	2	2	-	1	1	1	1
CO5[K6]	3	2	1	2	1	1	1
Weightage of the course	10	07	01	06	02	04	03
Weighted percentage of Course contribution to POs	1.81	1.98	1.03	1.79	1.2	1.99	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

LIST OF PRACTICALS

(30 hrs)

1. Design ID Card using various tools
2. Design Visiting card
3. Design Flex - Banner and add text & images
4. Design Wrappers
5. Design Certificate Model and add text into objects
6. Design Calendar
7. Create templates to Prepare Newspaper
8. Create Time Table
9. Create Master page using Web Application
10. Create Brochure using various templates
11. Working with graphics

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - IV
SKILL ENHANCEMENT COURSE - VIII: HTML LAB (23UCPS4Q)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK : 2
CREDITS : 2
DURATION : 30 hrs

INT.MARKS : 25
EXT.MARKS : 75
MAX.MARKS: 100

Course Objectives

- To understand the basic concepts Hypertext.
- To familiarize with the design tag in html.
- To learn the basics of website design tag.
- To be exposed the Form and Frame.
- To gain knowledge about application form using html and css.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the structure of html for the web page creation

CO2[K2]: demonstrate to design the table and heading levels in webpage

CO3[K3]: apply various tag to design website

CO4[K5]: support all the browser in html documents

CO5[K6]: construct to create own webpage through html & css

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	1	1	-	1	-	-	-
CO2[K2]	2	1	-	1	-	1	-
CO3[K3]	2	2	-	1	-	1	1
CO4[K5]	2	1	-	1	1	1	1
CO5[K6]	3	2	1	2	1	1	1
Weightage of the course	10	07	01	06	02	04	03
Weighted percentage of Course contribution to POs	1.81	1.98	1.03	1.79	1.2	1.99	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

LIST OF PRACTICALS

(30 hrs)

1. HTML program to display “Welcome” using <h1>,<marquee> Tag.
2. HTML program for Formatting Text.
3. HTML program for Creating Ordered List.
4. HTML program for Creating Unordered List.
5. Insert an image in a Web Page.
6. Program to Use Image as a Link.
7. Time Table Using HTML.
8. Tables using the Attributes.
9. Vertical and Horizontal Frameset in HTML Document.
10. Element BGColor using CSS.
11. Link two HTML Document using href Tag.
12. Increase and Decrease the Space between Checklists.
13. Login form in HTML.
14. Application form in HTML.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

DEPARTMENT OF CHEMISTRY

UG Programme

SEMESTER - III & IV

ENVIRONMENTAL STUDIES (23UESR41)

(From 2023 - 2024 Batch onwards)

HOURS/WEEK: 2 (III SEM-1, IV SEM-1)

CREDITS : 2

DURATION : 30 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS: 100

Course Objectives

- To provide a comprehensive understanding of various environmental issues, including pollution, deforestation, climate change, loss of biodiversity, water scarcity, and resource depletion
- To encourage sustainable practices in various sectors, such as energy, transportation, agriculture, and waste management.
- To promote the conservation and preservation of natural resources, habitats, and ecosystems
- To foster a sense of environmental ethics and values.
- To encourage individuals to, participate in community initiatives, and contribute to sustainable development at local, national, and global levels

Course Outcomes (CO)

On successful completion of the course, the learners should be able to

CO1[K1]: recognize the importance of environment and role of Individuals in its protection.

CO2 [K2]: explain the key concepts of Ecosystem, biodiversity and climatic change

CO3[K3]: apply the right measures for the sustainable use of natural resources.

CO4[K4]: analyse the ethical, cross-cultural, and historical context of environmental issues and the links between Human and Natural Systems.

CO5[K5]: evaluate the impact of human action on the biological environment

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1 [K1]	2	1	-	2	2	1	1
CO2 [K2]	2	1	-	2	1	1	1
CO3 [K3]	2	1	-	1	1	1	1
CO4 [K4]	1	1	1	1	2	1	1
CO5 [K5]	1	1	-	1	2	1	1
Weightage of the course	08	05	01	07	08	05	05

Weighted percentage of Course contribution to Pos	1.45	1.41	1.03	2.09	4.79	2.49	2.98
---	------	------	------	------	------	------	------

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I – NATURAL RESOURCES (6 hrs)

Natural resources: Definition of resource; Classification of natural resources- biotic and abiotic, renewable and non-renewable. **Biotic resources:** Major type of biotic resources- forests, grasslands, wetlands, wildlife and aquatic (fresh water and marine); Microbes as a resource; Status and challenges. **Water resources:** Types of water resources- fresh water and marine resources; Availability and use of water resources; Environmental impact of over-exploitation, issues and challenges; Water scarcity and stress; Conflicts over water.

UNIT II –SUSTAINABLE DEVELOPMENT (6 hrs)

Soil as a resource and its degradation. **Energy resources:** Sources of energy and their classification, renewable and non-renewable sources of energy; Conventional energy sources- coal, oil, natural gas, nuclear energy; Non-conventional energy sources- solar, wind, tidal, hydro, wave, ocean thermal, geothermal, biomass, hydrogen and fuel cells; Implications of energy use on the environment. **Introduction to sustainable development:** Sustainable Development Goals (SDGs) - targets and indicators, challenges and strategies for SDGs.

UNIT III – ENVIRONMENTAL ISSUES LOCAL, REGIONAL AND GLOBAL (6 hrs)

Industrial revolution and its impact on the environment; Population growth and natural resource exploitation; Global environmental change. **Pollution:** Impact of sectoral processes on Environment, Types of Pollution- air, noise, water, soil, municipal solid waste, hazardous waste; Trans boundary air pollution; Acid rain; Smog. Land use and Land cover change: land degradation, deforestation, desertification, urbanization. **Biodiversity loss:** past and current trends, impact. Global change: Ozone layer depletion; Climate change.

UNIT IV – CONSERVATION OF BIODIVERSITY AND ECOSYSTEMS (6 hrs)

Biodiversity and its distribution: Biodiversity as a natural resource; Levels and types of biodiversity; Biodiversity in India and the world; Biodiversity hotspots; Species and ecosystem threat categories. **Ecosystems and ecosystem services:** Major ecosystem types in India and their basic characteristics- forests, wetlands, grasslands, agriculture, coastal and marine; Threats to biodiversity and ecosystems. Major conservation policies: in-situ and ex-situ conservation approaches; Major protected areas.

UNIT V – CLIMATE CHANGE: IMPACTS, ADAPTATION AND MITIGATION (6 hrs)

Climate change: Natural variations in climate; Structure of atmosphere; Anthropogenic climate change from greenhouse gas emissions– past, present and future; Projections of global climate change with special reference to temperature, rainfall, climate variability and extreme events; Importance of 1.5 °C and 2.0 °C

limits to global warming; Impacts of climate change on ocean and land systems; Sea level rise, changes in marine and coastal ecosystems; Impacts on forests and natural ecosystems; **Mitigation of climate change** - Renewable energy sources; Carbon capture and storage, National climate action plan and Intended Nationally Determined Contributions (INDCs)

TEXTBOOKS

1. Chiras D. D and Reganold J. P, *Natural Resource Conservation: Management for a Sustainable Future*, 10th Edition, Pearson, 2010
2. Harris, Frances, *Global Environmental Issues*, 2nd Edition, Wiley-Blackwell

REFERENCES

Books

1. Krishnamurthy K. V, *Textbook of Biodiversity*, Science Publishers, Plymouth, UK.
2. Pittock, Barrie, *Climate Change: The Science, Impacts and Solutions*, 2nd Edition, Routledge.

Web Sources

1. <https://www.youtube.com/watch?v=QewEi2U1jLs>
2. <https://www.unep.org/news-and-stories/story/marine-biodiversity-gets-lifeline-high-seas-treaty>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - V
CORE COURSE - IX: COST ACCOUNTING - I (23UCPC51)
(From 2023- 2024 Batch onwards)

HOURS/ WEEK: 5 (L-5)

CREDITS : 4

DURATION : 75 hrs

INT. MARKS : 25

EXT. MARKS: 75

MAX.MARKS:100

Course Objectives

- To understand the various concepts of cost accounting.
- To prepare and reconcile Cost accounts.
- To gain knowledge regarding valuation methods of material.
- To familiarize with the different methods of calculating labour cost.
- To know the apportionment of Overheads.

Course Outcomes (CO)

On successful completion of this course students will be able to

CO1[K1]: describe the classification, elements and various concepts of cost accounting

CO2[K2]: explain procedures to control material, labour and overhead in concern manufacturing

CO3[K3]: examine procedures to control material in manufacturing concern

CO4[K4]: apply various costing techniques to solve the business problem

CO5[K5]: give appropriate system for effective reluctant skills in cost accounting

CO – PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	2	-	1	1	-	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	1	2	1	2	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	11	02	08	05	05	03
Weighted percentage of Course contribution to POs	2.72	3.11	2.06	2.39	2.99	2.49	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-No correlation)

UNIT I - INTRODUCTION OF COST ACCOUNTING (15 hrs)

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.

UNIT II - COST SHEET AND METHODS OF COSTING (15 hrs)

Preparation of Cost Sheet - Tenders & Quotations - Reconciliation of Cost and Financial Accounts - Unit Costing - Job Costing.

UNIT III - MATERIAL COSTING (15 hrs)

Material Control - Meaning and Objectives - Purchase of Materials - EOQ - Stores Records - Reorder Levels - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method.

UNIT IV - LABOUR COSTING (15 hrs)

Direct Labour and Indirect Labour - Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

UNIT V - OVERHEADS COSTING (15 hrs)

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Apportionment - Primary and Secondary Distribution - Absorption of Overheads - Methods of absorption Preparation of Overheads Distribution Statement - Machine Hour Rate - Computation of Machine Hour Rate.

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Jain S.P. and Narang K.L, *Cost Accounting*. New Delhi: Kalyani Publishers.
2. Khanna B.S., Pandey I.M., Ahuja G.K., and Arora M.N., *Practical Costing*. New Delhi: S. Chand & Co.
3. Maheswari S.N., *Principles of Cost Accounting*. New Delhi: Sultan Chand Publications.
4. Reddy T.S. and Hari Prasad Reddy Y., *Cost Accounting* Chennai: Margham Publications.
5. Iyengar S.P. *Cost Accounting*. New Delhi: Sultan Chand Publications.

REFERENCES

Books

1. Polimeni. *Cost Accounting: Concepts and Applications for Managerial Decision Making*. New York: McGraw–Hill, 1991.
2. Jain S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyani Publishers, Latest Edition, 2013.
3. Saxena V.K. and Vashist C.D, *Cost Accounting*. New Delhi: Sultan Chand publications .
4. Murthy A. &Gurusamy S. *Cost Accounting*. Chennai: Vijay Nicole Imprints Pvt.Ltd.
5. Prasad.N.K and Prasad.V.K. *Cost Accounting*. Kolkata:Book Syndicate.

Web Sources

1. <https://study.com/learn/lesson/cost-accounting-principles-examples-what-is-cost-accounting.html>
2. <https://www.accountingtools.com/articles/what-is-material-costing.html>
3. <https://www.freshbooks.com/hub/accounting/overhead-cost>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
CORE COURSE - X: BANKING LAW AND PRACTICE (23UCPC52)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK : 5 (L-5)

CREDITS : 4

DURATION : 75 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX. MARKS: 100

Course Objectives

- To help the students understand various provision of Banking Regulation act 1949 applicable in banking companies including cooperative banks.
- To trace the evolution of central bank concept and prevalent central banking system around the world and their roles and function.
- To throw light on Central Banking India, its formation, nationalizing its organization structure, role of bank to government, role in promoting agriculture and industry, role in financial inclusion.
- To understand how capital fund of commercial banks, objectives and process of asset securitization etc.
- To explore practical banking systems relationship of bankers and customers, crossing of cheques, endorsement etc.

Course Outcomes (CO)

On Successful completion of the course, the learners will be able to

CO1[K1]: recall the role of banking system in India

CO2[K2]: outline the provision of Banking Regulation Act 1949

CO3[K3]: identify the role and functions of different types of banks and related banking provisions

CO4[K4]: explain the legal aspect associated with banking operations

CO5[K5]: evaluate the significance of modern banking technology

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	1
CO2[K2]	3	1	1	1	-	1	-
CO3[K3]	3	1	1	1	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	2	1	2	2	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.72	1.98	4.12	2.09	2.99	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I - INTRODUCTION TO BANKING (15 hrs)

Introduction to Banking: History of Banking - Provisions of Banking Regulations Act 1949 - Components of Indian Banking - Indian Banking System- Phases of Development - Banking Structure in India – Public Sector Banks, Private Banks, Foreign Banks, RRB, UCB, Payment Banks and Small Finance Banks - Banking System – Branch Banking - Unit Banking - Universal Banking- Financial Inclusion.

UNIT II - CENTRAL BANK AND COMMERCIAL BANK (15 hrs)

Central Banking: Definition – Need – Principles - Central Banking Vs. Commercial Banking - Functions of Central Bank – Credit Creation. **Commercial Banking:** Definition - Functions – Personal Banking – Corporate Banking – Digital Banking – Core Banking System (CBS) - Role of Banks in Economic Development.

UNIT III - BANKING PRACTICE (15 hrs)

Banking Practice: Types of Accounts CASA – Types of Deposits - Opening Bank Account- Jan Dhan Yojana - Account Statement Vs. Passbook Vs. E-Statement - Banker Customer Relationship - Special Types of Customers – KYC Norms. **Loans & Advances:** Loans & Advances – Lending Sources - Lending Principles - Types of Loans - Classification of Assets and Income Recognition / Provisioning (NPA) – Repo Rate & Reverse Repo Rate - Securities of Lending - Factors Influencing Bank Lending.

UNIT IV - NEGOTIABLE INSTRUMENTS ACT (15 hrs)

Negotiable Instruments: Meaning & Definition – Characteristics - Types of Negotiable Instruments. Crossing: Crossing of Cheques – Concept - Objectives – Types of Crossing - Consequences of Non-Crossing. **Endorsement:** Meaning- Components-Kinds of Endorsements - Cheques Payable to Fictitious Person Endorsement by legal representative – Negotiation Bank - Effect of Endorsement- Rules regarding Endorsement. Paying Banker - Banker's Duty - Dishonouring of Cheques - Discharge by Paying Banks - Payments of a Crossed Cheque - Refusal of Cheques Payment. Duties of Collecting Banker - Statutory Protection Under Section 131 - Collecting Bankers' Duty – RBI Instruction – Paying Banker Vs. Collecting Banker - Customer Grievances - Grievance Redressal – Banking Ombudsman.

UNIT V - DIGITAL BANKING (15 hrs)

Digital Banking: Meaning - Services - E-Banking and Financial Services - Initiatives- Opportunities - Internet Banking Vs. Traditional Banking - Mobile Banking– Anywhere Banking - Any Time Banking - Electronic Mobile Wallets. ATM – Concept - Features – Types. Electronic Money- Meaning – Categories - Merits of E-Money - National Electronic Funds Transfer (NEFT), RTGS, IMPS, UPI and Digital Currency – Differences - Safety and Security in Digital Banking.

TEXTBOOKS

1. Gurusamy S. *Banking Theory: Law and Practice*. Chennai: Vijay Nicole Publication
2. Muraleedharan. *Modern Banking: Theory and Practice*. New Delhi: PrenticeHall India Learning Private Ltd,
3. Gupta P.K. Gordon. *E-Banking and Insurance*. Kolkata: Himalaya Publication.
4. Gajendra A. *Text on Banking Theory Law & Practice*. Delhi: Vrinda Publication
5. Kandasami K.P. Natarajan S & Parameswaran. *Banking Law and Practice*. NewDelhi: S.Chand Publication

REFERENCES

Books

1. Santhanam B. *Banking & Financial System*. Chennai: Margam Publication
2. KataitSanjay. *Banking Theory and Practice*. Lambert Academic Publishing.
3. Henry Dunning Macleod. *The Theory and Practice Of Banking*. Old New Zealand: Hard Press Publishing
4. William Amasa Scott. *Money and Banking: An Introduction To The Study OfModern Currencies*. USA: Kesinger publication.
5. NektariosMichail. *Money, Credit, and Crises: Understanding the Modern Banking System*. London: Palgrave Macmillan

Web Sources

1. <https://www.rbi.org.in/>
2. <https://businessjargons.com/e-banking.html>
3. <https://www.wallstreetmojo.com/endorsement/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
CORE COURSE - XI: INCOME TAX LAW AND PRACTICE – I (23UCPC53)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK: 5 (L-5)

CREDITS : 4

DURATION : 75 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX.MARKS : 100

Course Objectives

- To understand the basic concepts & definitions under the Income Tax Act, 1961.
- To compute the residential status of an assessee and the incidence of tax.
- To compute income under the head salaries.
- To learn the concepts of Annual value associated deductions and the calculation of income from House property.
- To compute the income from Business & Profession considering its basic principles & specific disallowances.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: outline the provisions of Income Tax Act 1961

CO2[K2]: estimate the Income of an Individual under different heads

CO3[K3]: apply the tax provisions to assess the residential status of an assessee

CO4[K4]: examine the various deduction and exemptions for calculating taxable income

CO5[K5]: assess the total income under various heads

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	-	-	1	1	1	1
CO2[K2]	3	1	1	2	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	1	1	1	1	1	1
CO5[K5]	3	2	1	2	1	1	1
Weightage of the course	15	06	04	07	05	05	05
Weighted percentage of Course contribution to POs	2.72	1.69	4.12	2.09	2.99	2.49	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - INTRODUCTION TO INCOME TAX (15 hrs)

Introduction to Income Tax: History – Objectives of Taxation - Features of Income Tax – Meaning of Income – Types – Important Definitions Under the Income Tax Act – Types Assessee –Income Exempted under Section 10.

UNIT II - RESIDENTIAL STATUS (15 hrs)

Residential Status: Residential Status of an Individual – Company – HUF – Basic Conditions – Additional Conditions – Incidence of Tax and Residential Status – Problems on Residential Status and Incidence of Tax.

UNIT III - INCOME FROM SALARY (15 hrs)

Income from Salary: Definition – Allowances – Taxability - Perquisites – Kindsof Perquisites –Types of Provident Fund - Gratuity – Pension – Commutation of Pension – Deduction of Salary - Profits in Lieu of Salary – Computation of Salary Income.

UNIT IV - INCOME FROM HOUSE PROPERTY (15 hrs)

Income from House Property: Basis of Charge – Annual Value – Gross Annual Value, Net Annual Value – Let-out vs Deemed to let out – Self-Occupied Property– Deductions – Computation of Income from House Property.

UNIT V - PROFITS AND GAINS OF BUSINESS OR PROFESSION (15 hrs)

Income from Business or Profession: Allowable Expenses – Expenses Disallowed - General Deductions – Depreciation – Undisclosed Income vs Investments, Unexplained expenditure(Sec 69A, 69B, 69C, 69D) – Compulsory Maintenance of Books of Accounts – Audit of Accounts of Certain Persons –Special Provisions for Computing Incomes on Estimated Basis (Deemed Income) – Computation of Income from Business or Profession.

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Gaur V.P., Narang, Puja Gaur and Rajeev Puri. *Income Tax Law and Practice*. New Delhi: Kalyani Publishers.
2. Reddy T.S. and Hariprasad Reddy. *Income Tax Law and Practice*. Chennai: Margham Publications.
3. Dinkar Pagare. *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons
4. Mehrotra H.C. and Goyal S.P. *Income Tax Law and Practice*. Agra: Sahitya Bhawan Publications.
5. Srinivasan T. *Income Tax & Practice*. Chennai: Vijay Nicole Imprints Private Limited.

REFERENCES

Books

1. Hariharan N. *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt.Ltd.
2. Bhagwati Prasad. *Income Tax Law and Practice*. New Delhi: Vishwa Prakasan.
3. Vinod K. Singhanian. *Students Guide to Income Tax*. U.K.Bharghava Taxman.
4. Vinod K. Singhanian, Monica Singhanian. *Taxmann's Students' Guide to IncomeTax*. New Delhi.
5. Mittal Preethi Raniand Bansal Anshika, *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

Web Sources

1. <https://cleartax.in/s/residential-status/>
2. <https://www.legalraasta.com/itr/income-from-salary/>
3. <https://taxguru.in/income-tax/income-house-properties.html>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – V
Core Course - XII: PROJECT WITH VIVA VOCE (23UCPJ51)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK : 5
CREDITS : 4
DURATION : 75 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To understand the basic concepts of front end and back end.
- To identify the various tools to design the form window.
- To design the form to apply different formatting styles.
- To examine the role of admin to maintain the client information.
- To impart knowledge of designing the form, connecting the client and connect the back end.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1 [K2]: outline the various modules and its tables to get the result of the project designing

CO2 [K3]: apply appropriate techniques to assess ongoing project performance

CO3 [K4]: differentiate the data base control model to meet organizational needs

CO4 [K5]: evaluate the academic performance with the practical knowledge in report writing

CO5 [K6]: compile the Documentation with using technology

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	2	-	1	-	1	1
CO2[K3]	3	2	-	1	-	1	1
CO3[K4]	3	2	-	2	1	1	1
CO4[K5]	3	2	-	2	1	1	1
CO5[K6]	3	2	2	2	1	2	1
Weightage of the course	15	10	2	8	03	06	05
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.39	1.8	2.99	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Guidelines

1. Students will work individually on a semester – long project.
2. Depending on the interest of the students, project research areas will be chosen.
3. Students must meet the guide periodically.
4. The project report should be of minimum 25 pages (excluding bibliography & appendices)
5. The project carries 100 marks of which 25 marks for Internal Assessment and 75 Marks for External Examination.
6. There will be two project review sessions.
7. A draft of the final project report should be submitted to the Project Guide for review atleast two weeks prior to the end of the semester.
8. Three copies of the final project report should be submitted.
9. The Head of the department and the Project Guide will evaluate the final Project Report.
10. The viva-voce board shall consist of the External Examiner/the Head of the Department and the Internal Examiner

The following rubrics will be taken into account for the evaluation of Project work and viva-voce:

Internal Assessment(25 Marks)

Project Report & Review	: 15 Marks
Powerpoint Presentation	: 5 Marks
Demo/Performance	: 5 Marks

External Examination (75 Marks)

Project Report	: 25 Marks
Viva - Voce	: 50 Marks

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
ELECTIVE COURSES GENERIC/ DISCIPLINE SPECIFIC - V: 1. FINANCIAL
MANAGEMENT (23UCPO51)
(From 2023-2024 Batch onwards)

HOURS/WEEK:4 (L – 4)
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To introduce the concept of financial management.
- To learn the capital structure theories.
- To gain knowledge about techniques in capital budgeting.
- To learn about dividend payment models.
- To understand the needs and calculation of working capital in an organization.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: define the concepts of financial management

CO2[K2]: explain the different forms of decisions in financial management

CO3[K3]: apply the techniques of financial management for effective decision making

CO4[K4]: examine the different policies for designing capital structure

CO5[K5]: evaluate the different components of financial management

CO - PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	-
CO2[K2]	3	1	-	1	1	1	1
CO3[K3]	3	1	1	1	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	2	1	2	1	1	1
Weightage of the course	15	07	03	07	05	05	04
Weighted percentage of Course contribution to POs	2.72	1.98	3.09	2.09	2.99	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I – INTRODUCTION (12 hrs)

Financial Management: Meaning and Objectives of Financial Management – Functions of Financial Management. Finance – Sources of Finance – Role of Financial Manager – Financial Goals – Profit Maximization Vs. Wealth Maximization – Concept of Time Value Money – Risk and Return – Components of Financial Management.

UNIT II – FINANCIAL DECISION (12 hrs)

Financial Decision: Capital Structure - Definition – Meaning – Theories – Factors Determining Capital Structure – Various Approaches of Capital Structure
Cost of Capital: Meaning – Factors Determining Cost of Capital – Methods - Cost of Equity Capital – Cost of Preference Capital – Cost of Debt – Cost of Retained Earnings – Weighted Average (or) Composite Cost of Capital (WACC) Leverage – Concept – Operating and Financial Leverage.

UNIT III – INVESTMENT DECISION (12 hrs)

Investment Decision: Meaning – Process – Cash Flow Estimation Capital Budgeting Appraisal Methods: Traditional Methods - Payback Period – Accounting Rate of Return (ARR).

Discounted Cash-flow Methods: Net Present Value (NPV) – Internal Rate of Return – Profitability Index.

UNIT IV – DIVIDEND DECISION (12 hrs)

Dividend Decision: Meaning – Dividend Policies – Factors Affecting Dividend Payment – Provisions on Dividend Payment in Company Law – Dividend Models - Walter's Model – Gordon's Model – M&M Model.

UNIT V – WORKING CAPITAL DECISION (12 hrs)

Working Capital: Meaning and Importance – Classification - Working Capital Cycle - Factors Influencing Working Capital – Determining Working Capital – Management of Current Assets: Inventories, Accounts Receivables and Cash.

TEXTBOOKS

1. Sharma R.K and Shashi K. Gupta. *Financial Management*. New Delhi: Kalyani Publications.
2. Khan M.Y. and Jain P.K. *Financial Management*. McGraw Hill Education, Noida:
3. Pandey I.M. *Financial Management*. Noida: Vikas Publications.
4. Dr. Maheshwari S.N. *Elements of Financial Management*. New Delhi: Sultan Chand & Sons.
5. Kulkarni and Sathya Prasad. *Financial Management*. Mumbai: Himalaya Publishing House,.

REFERENCES

Books

1. Prasana Chandra. *Financial Management*. New Delhi: Tata McGraw Hill.
2. Pandey I.M. *Financial Management*. Noida: Vikas Publishing.
3. Khan and Jain. *Financial Management*. New Delhi: Sultan Chand & Sons.
4. Murthy A. *Financial Management*. Chennai: Margham Publications.
5. Srinivasan J. and Periyasamy P. *Financial Management*. Chennai: Vijay Nicole Publishers.

Web Sources

1. <https://efinancemanagement.com/financial-management/types-of-financialdecisions>
2. <https://efinancemanagement.com/dividend-decisions>
3. <https://www.investopedia.com/terms/w/workingcapital.asp>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – V
ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC - V: 2. INDIRECT
TAXATION (23UCPO52)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK: 4 (L-4)
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To get introduced to indirect taxes.
- To have an overview of indirect taxes.
- To be familiar the CGST and IGST Act.
- To learn procedures under GST.
- To gain knowledge about Customs Duty.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the concepts of Goods and Services Tax and customs Act

CO2[K2]: classify the transactions under CGST, SGST, IGST AND UTGST

CO3[K3]: apply the tax procedure for their business

CO4[K4]: differentiate the system of Direct tax from Indirect tax

CO5[K5]: evaluate the composition levy, time, place and value of supply under GST

CO – PO Mapping table (Course Articulation Matrix)

CO \ PO	PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]		3	1	-	1	1	1	-
CO2[K2]		3	1	-	1	1	1	1
CO3[K3]		3	1	1	1	1	1	1
CO4[K4]		3	2	1	2	1	1	1
CO5[K5]		3	2	1	2	1	1	1
Weightage of the course		15	07	03	07	05	05	04
Weighted percentage of Course contribution to POs		2.72	1.98	3.09	2.09	2.99	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I – INTRODUCTION TO INDIRECT TAX

(12 hrs)

Introduction to Indirect Tax: Difference between Direct and Indirect Taxes – Special Feature of Indirect Tax Levies – Contribution to Government Revenues - Role of Indirect Taxation – Merits and Demerits of Indirect Taxation – Reforms in Indirect Taxation – Introduction to Foreign Trade Policy (FTP) 2023

UNIT II – AN OVERVIEW OF GOODS & SERVICE TAX (GST) (12 hrs)

Introduction of Goods and Service Tax in India: Kelkar committee – Constitutional Amendment – Goods and Service Tax – Concepts, Meaning, Significance, Features and Benefits – important GST Common Portals – Taxes and Duties not Subsumed in GST – Rates of GST in India – Role of GSTN in implementation of GST - Challenges in implementation of GST.

UNIT III - CGST & IGST ACT 2017 (12 hrs)

CGST Act 2017 & IGST Act: Meaning – Classification – Time of Supply – Valuation – Voluntary – Compulsory – Input Tax credit – Eligibility– Reversal – Reverse charge Mechanism – E-Way Bill – Various provisions regarding E-way Bill in GST – ICST Act – Export and import of Goods and Services – Inter State Vs Intra State Supply – Place of Supply – Anti Profiteering Rules – Doctrine of Unjust Enrichment.

UNIT IV – PROCEDURES UNDER GST (12 hrs)

Procedures under GST: Registration under GST Law: Tax Invoice Credit and Debit Notes, Different GST Returns, Electronic Liability Ledger, Electronic Credit Ledger, Electronic Cash Ledger, Different Assessment under GST, Interest Penalty under GST, Mechanism of Tax Deducted at Source (TDS) and Tax Collected at Source (TCS), Audit under GST.

UNIT V – CUSTOMS ACT 1962 (12 hrs)

Custom Duty: Concepts, Territorial Waters – High Seas – Levy of Customs Duty, Types of Custom Duties – Valuation – Baggage Rules & Exemptions.

TEXTBOOKS

1. Vinod K Singhania. *Indirect Taxes*. New Delhi: Taxman's Publications.
2. Dr. Mehrotra. H.C. and Prof. Agarwal. V.P. *Goods and Services Tax (GST)*. Agra: Sahitya Bhawan Publications.
3. Rajat Mohan. *Goods & Services Tax*. New Delhi: Bharat Law Publications House.
4. CA. Pushpendra Sisodia. *Indirect Tax Laws*. New Delhi: Bharat Publications.

REFERENCES

Books

1. Datey. V.S. *All About GST*. New Delhi: Taxmann Publications.
2. Reddy. T.S. and Hariprasad Reddy. Y. *Business Taxation*. Chennai: Margham Publications.
3. Study Material on GST - The Institute of Chartered Accountants of India /The Institute of Cost Accountants of India, Chennai.

4. Guidance material on GST issued by CBIC, Government of India.

Web Sources

1. <https://iimskills.com/goods-and-services-tax/#:~:text=GST-%20an%20acronym%20for%20Goods%20and%20Services%20Tax-etc.%2C%20to%20stand%20as%20a%20unified%20tax%20regime.>
2. <https://tax2win.in/guide/gst-procedure>
3. <https://www.cbic.gov.in/htdocs-cbec/customs/cs-act/cs-act-ch9>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - V
ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC - VI: 1. SOFTWARE
ENGINEERING AND UML LAB (23UCPO5P)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK: 4 (L-2, P-2)
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 25
EXT. MARK : 75
MAX. MARKS: 100

Course Objectives

- To introduce the software development life cycles.
- To introduce the concepts of structured and oop analysis & design.
- To provide an insight into UML and software testing techniques.
- To enhance the knowledge and understanding of UML Diagrams.
- To impart the use of testing and design.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the concepts of object, inheritance and analysis of the object

CO2[K2]: explain the principles and important of Booch and Jacobson methodology

CO3[K3]: apply UML Meta model to analyse and design the object

CO4[K4]: analyze the importance of coding, managing errors in observation, and conducting practicals

CO5[K5]: evaluate various process of diagram

CO – PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	2	-	1	-	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	02	08	03	05	04
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.39	1.8	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - INTRODUCTION AND SOFTWARE LIFE CYCLE MODELS (6 hrs)

Introduction: Evolution – Software Development Projects – Emergence of Software Engineering. **Software Life Cycle Models:** Waterfall Model – Rapid Application Development – Agile Model – Spiral Model.

UNIT II - REQUIREMENT ANALYSIS AND SPECIFICATION (6 hrs)

Requirement Analysis and Specification: Gathering and Analysis – SRS – Formal System Specification.

UNIT III - SOFTWARE DESIGN AND FUNCTION ORIENTED DESIGN (6 hrs)

Software Design: Overview – Characteristics – Cohesion & Coupling – Layered design – Approaches. **Function Oriented Design:** Structured Analysis – DFD – Structured Design – Detailed Design.

UNIT IV - OBJECT MODELING USING UML (6 hrs)

Object Modeling using UML: OO concepts – UML – Diagrams – Use case, Class, Interaction, Activity, State Chart – Postscript.

UNIT V - CODING AND TESTING (6 hrs)

Coding AND Testing: Coding – Review – Documentation – Testing – Black-box, White-box, Integration, OO Testing, Smoke testing.

LIST OF PRACTICALS (30 hrs)

Using UML tools produce analysis and design models for

- a. Library Management System
- b. Automatic Teller Machine
- c. Student Information Management
- d. Matrimony Service
- e. Stock Management System

TEXTBOOKS

1. Rajib Mall. *Fundamentals of Software Engineering*. PHI, 5th Edition, 2018.
2. Roger Pressman S. *Software Engineering - A Practitioner's Approach*. McGrawHill, 7th Edition, 2010.

REFERENCES

Book

1. Pankaj Jalote. *An Integrated Approach to Software Engineering*. Narosa Publishing House, 3rd Edition, 2011.

Web Sources

1. <https://nptel.ac.in/courses/106105182/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - V
ELECTIVE COURSES GENERIC / DISCIPLINE SPECIFIC - VI: 2. OBJECT
ORIENTED ANALYSIS AND DESIGN AND UML LAB (23UCPO5Q)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK: 4 (L-2, P-2)

CREDITS : 3

DURATION : 60 hrs

INT. MARKS : 25

EXT. MARKS: 75

MAX. MARKS: 100

Course Objectives

- To understand the basic object orientation.
- To familiarize the object methodology.
- To learn the basics of Meta model.
- To be expo the design axioms.
- To gain knowledge about package diagram.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the concepts of object, inheritance and analysis of the object

CO2[K2]: explain the principles and important of Booch and Jacobson methodology

CO3[K3]: apply UML Meta model to analyse and design the object

CO4[K4]: analyze the importance of coding, managing errors in observation, and conducting practicals

CO5[K5]: evaluate various process of diagram

CO – PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	2	-	1	-	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	02	08	03	05	04
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.39	1.8	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I - INTRODUCTION (6 hrs)

Object Orientation: System development – Review of objects - inheritance – Object relationship – Dynamic binding – OOSD life cycle – Process – Analysis – Design – prototyping – Implementation – Testing- Overview of Methodologies.

UNIT II - RAMBAUGH METHODOLOGY (6 hrs)

Rambaugh methodology: OMT – Booch methodology-Jacobson methodology – Patterns – Unified approach – UML – Class diagram –Dynamic modelling.

UNIT III - INTRODUCTION UML (6 hrs)

Introduction UML: Meta model - Analysis and design - More information -
Outline Development Process: Overview of the process - Inception-Elaboration – Construction Refactoring patterns Transmission - Iterative development -use case

UNIT IV - OO DESIGN AXIOMS (6 hrs)

OO Design axioms: Class visibility – Refining attributes – Methods –Access layer – OODBMS – Table – Class mapping view layer

UNIT V - INTERACTION DIAGRAM (6 hrs)

Interaction diagram: Package diagram - State diagram - Activity diagram - deployment diagram - UML and programming

LIST OF PRACTICALS (30 hrs)

Using UML tools produce analysis and design models for

- a. Library Management System
- b. Automatic Teller Machine
- c. Student Information Management
- d. Matrimony Service
- e. Stock Management System

TEXTBOOKS

1. Ali Bahrami. *Object Oriented System Development*. McGraw-Hill International Edition, 2017.
2. Martin Fowler, Kendall Scott. *UML Distilled*. Addison Wesley
3. Eriksson. *UML Tool Kit*. Addison Wesley

REFERENCES

Books

1. Booch G. *Object oriented analysis and design*. Addison- Wesley Publishing Company, 3rd edition.
2. Rumbaugh J, Blaha M. Premeriani W. Eddy F. and Lorezen W. *ObjectOrientedModeling and Design*. PHI

Web Sources

1. <https://kanchiuniv.ac.in/coursematerials/OOADCSE.pdf>
2. https://books.google.com/books/about/Object Oriented Analysis and Design Usin.html?id=IRB_AA_QBAJ
3. <https://www.scribd.com/book/433834936/Object-Oriented-Analysis-and-Design-Using-UML>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG PROGRAMME
SEMESTER – V & VI
VALUE EDUCATION (23UVED51)
(From 2023 - 2024 Batch onwards)

HOURS/WEEK :2 (V SEM-1, VI SEM-1)
CREDITS : 2
DURATION : 30 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS : 100

Course Objectives

- To inculcate the values towards personal development
- To know the social values for the global development
- To ensure the modern challenges of Adolescent
- To be aware of human right
- To enrich the knowledge to control the mind

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: identify the basic human values and ethics necessary for harmonious human relationship

CO2 [K2]: explain the significance of social values and religious tolerance to live in peace

CO3[K3]: articulate the life-changing principles of brotherhood, honesty, loyalty and community solidarity

CO4[K4]: analyse emotional, social, spiritual attribute to acquire well balanced personality

CO5[K5]: assess the importance of harmonious living in the multi-cultural pluralistic society

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1 [K1]	2	1	-	1	1	-	2
CO2 [K2]	2	1	-	1	2	1	2
CO3 [K3]	2	1	-	1	2	1	1
CO4 [K4]	1	1	1	1	2	1	1
CO5 [K5]	1	1	-	1	2	1	1
Weightage of the course	08	05	01	05	09	04	07
Weighted percentage of Course contribution to POs	1.45	1.41	1.03	1.49	5.39	1.99	4.17

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I – CONCEPT OF HUMAN VALUES, VALUE EDUCATION TOWARDS

PERSONAL DEVELOPMENT

(6 hrs)

Aim of Education and Value Education; Evolution of Value Oriented Education; Concept of Human Values; Types of Values; Components of Value Education. **Personal Development:** Self Analysis and Introspection; Sensitization Towards Gender Equality, Physically Challenged, Intellectually Challenged. Respect to - Age, Experience, Maturity, Family Members, Neighbours, Co-Workers. **Character Formation towards Positive Personality:** Truthfulness, Constructivity, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific Vision.

UNIT II – VALUE EDUCATION TOWARDS NATIONAL AND GLOBAL DEVELOPMENT

(6 hrs)

National and International Values: Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. Religious Values - Tolerance, wisdom, character. Aesthetic values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

UNIT III – IMPACT OF GLOBAL DEVELOPMENT ON ETHICS AND VALUES

(6 hrs)

Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern Challenges of Adolescent Emotions and behavior; Sex and spirituality: Comparison and competition; positive and negative thoughts. Adolescent Emotions, arrogance, anger, sexual instability, selfishness, defiance

UNIT IV – THERAUPATIC MEASURES

(6 hrs)

Control of the mind through

1. Simplified physical exercise
2. Meditation – Objectives, types, effect on body, mind and soul
3. Yoga – Objectives, Types, Asanas
4. Activities: (i) Moralisation of Desires (ii) Neutralisation of Anger (iii) Eradication of Worries (iv) Benefits of Blessings

UNIT V – HUMAN RIGHTS

(6 hrs)

Concept of Human Rights – Indian and International Perspectives - Evolution of Human Rights - Definitions under Indian and International documents - **Broad classification of Human Rights and Relevant Constitutional Provisions** - Right to Life, Liberty and Dignity - Right to Equality - Right against Exploitation - Cultural and Educational Rights - Economic Rights - Political Rights - Social Rights - **Human Rights of Women and Children** - Social Practice and

Constitutional Safeguards - Female Foeticide and Infanticide - Physical assault and harassment - Domestic violence - Conditions of Working Women - **Institutions for Implementation** - Human Rights Commission – Judiciary - Violations and Redressal - Violation by State - Violation by Individuals - Nuclear Weapons and terrorism - Safeguards.

REFERENCES

Books

1. Pitchaikani Prabhakaran, A. Babu Franklin, M.Archana Devi, *Value education*, Sri Kaliswari College (Autonomous), Sivakasi, 2017.
2. Subramanyam, K. *Values in Education*, Ramana Publications, 1995
3. Swamy Chidbhavananda, *Indian National Education*, Publication by Ramakirshna Tapovanam.

Web Sources

1. <https://www.youtube.com/watch?v=ruKY3GqBvYQ>.
2. <https://www.republicworld.com/technology-news/science/15-famous-indian-scientists-list-know-what-were-their-innovations.html>.
3. https://www.youtube.com/watch?v=M9_l9DDvEsw.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - V
INTERNSHIP/ INDUSTRIAL TRAINING (23UCPJ52)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK	: -	INT. MARKS	: 25
CREDIT	: 1	EXT. MARK	: 75
DURATION	: 25 Days	MAX. MARKS:	100

Course Objectives

- To learn and develop new skills relevant to the field of study or career interests.
- To understand different departments, roles, and functions within the organization to broaden knowledge and explore potential career paths.
- To apply the knowledge gained in academic studies to real-world scenarios.
- To bridge the gap between classroom learning and professional life.
- To gain exposure to different tasks, projects, and challenges relevant to the chosen field.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: Find the basic concepts of industrial requirements

CO2[K3]: examine the proficiency skills in business and human resource management

CO3[K4]: simplify the accounting procedures to find the profit or loss of the concern

CO4[K5]: justify the policies and practices followed by the business organization

CO5[K6]: develop problem solving skills, communication skills and work effectively in teams

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	-
CO2[K3]	2	1	-	1	1	1	-
CO3[K4]	2	1	-	1	1	1	1
CO4[K5]	2	2	1	-	-	1	1
CO5[K6]	2	2	-	2	-	2	2
Weightage of the course	11	07	01	05	03	06	04
Weighted percentage of Course contribution to POs	2	1.98	1.03	1.49	1.8	2.99	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low, '-'No Correlation)

Rules and Regulations

1. Each Student has to undergo minimum 25 days institutional/industry based training during the fourth semester summer vacation.
2. Internships could be undertaken in different organizations, industries and agencies approved by the department.
3. Students should keep a detailed record of activities performed and hours spent in training and report the same to the Faculty Coordinator/ Mentor/ Guide regularly about the progress of internship on weekly basis.
4. At the end of the internship, the student must submit a full-fledged detailed internship report (not exceeding 20 pages) along with attendance certificate
5. The Internship carries 100 marks out of which 25 marks for Internal and 75 Marks for External.
6. The viva-voce board shall consist of the Head of the Department and the Internal Examiner (Senior Faculty Member).
7. The training program shall be evaluated as per the following pattern

Internal (25 Marks)

Training Review : 15 Marks
Daily Log Report : 5 Marks
PPT Presentation : 5 Marks

External (75 Marks)

Training Report : 25 Marks
Viva - Voce : 50 Marks

EACH INTERNSHIP REPORT WILL FOLLOW THE FORMAT DESCRIBED:

- Title Page
- College Certificate Page
- Internship Certificate provided by the internship institution
- Declaration Page
- Acknowledgement
- Company Profile
- Organizational structure of the concern
- Weekly work plan
- List of figures, List of Tables
- Index
- Chapters

List of Chapters

1. Introduction
2. Nature of work
3. Role in the organization
4. Questionnaires and Observations about work
5. Operating Environment
6. Detailed Description of Technology used
7. Implementation

8. Conclusion

9. Appendix

Text Format in the report
Margins 1.5" left and 1" all other

: Times New Roman 12 with 1.5 line

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - VI
CORE COURSE - XIII: COST ACCOUNTING - II (23UCPC61)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK: 6 (L-6)

CREDITS : 4

DURATION : 90 hrs

INT. MARKS: 25

EXT. MARKS: 75

MAX.MARKS: 100

Course Objectives

- To understand the standards in Cost Accounting.
- To know the concepts of contract costing.
- To be familiar with the concept of process costing.
- To learn about operation costing.
- To gain insights into standard costing.

Course Outcomes (CO)

On successful completion of this course students will be able to

CO1[K1]: describe the significance, methods and classification of cost accounting

CO2[K2]: identify the profit to use different cost accounting system

CO3[K3]: apply cost accounting methods for both manufacturing and service industry

CO4[K4]: analyse and determine the impacts of cost accounting standard in various business statements.

CO5[K5]: choose appropriate system for effective reluctant skills in cost accounting

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	2	-	1	1	-	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	1	2	1	2	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	11	02	08	05	05	03
Weighted percentage of Course contribution to POs	2.72	3.11	2.06	2.39	2.99	2.49	1.79

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-No correlation)

UNIT I - COST ACCOUNTING STANDARDS (18 hrs)

An Introduction to CAS - Purpose of CAS - Advantages of CAS - Difference between CAS and FAR Regulations - Different Degrees of CAS Coverage - Cost Accounting Standards - Responsibility Accounting and Divisional Performance Measurement.

UNIT II - JOB COSTING, BATCH COSTING AND CONTRACT COSTING (18 hrs)

Definition - Features - A Comparison - Calculation of Profit on Contracts - Cost Plus Contract - Preparation of Contract A/c.

UNIT III - PROCESS COSTING (18 hrs)

Process Costing: Meaning - Features of Process Costing - Application of Process Costing - Fundamental Principles of Process Costing - Preparation of Process Accounts - Treatment of Loss and Gain: Normal and Abnormal Loss - Abnormal Gain - Concept of Equivalent Production - Joint Products and By Products.

UNIT IV - OPERATION COSTING (18 hrs)

Operation Costing: Meaning - Preparation of Operating Cost Sheet - Transport Costing - Power Supply Costing - Hospital Costing - Simple Problems.

UNIT V - STANDARD COSTING (18 hrs)

Standard Costing: Definition - Objectives - Advantages - Standard Cost and Estimated Cost - Installation of Standard Costing System - Variance Analysis - Material, Labour, Overhead, and Sales Variances - Calculation of Variances.

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Jain S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyani Publishers.
2. Khanna B.S. Pandey I.M. Ahuja G.K. and Arora M.N. *Practical Costing*. New Delhi: S. Chand & Co.
3. Maheswari S.N. *Principles of Cost Accounting*. New Delhi: Sultan Chand Publications.
4. Reddy T.S. and Hari Prasad Reddy Y. *Cost Accounting*. Chennai: Margham Publications.
5. Iyengar S.P. *Cost Accounting*. New Delhi: Sultan Chand Publications.

REFERENCES

Books

1. Polimeni. *Cost Accounting: Concepts and Applications for Managerial Decision Making*. New York: McGraw-Hill, 1991
2. Jain S.P. and Narang K.L. *Cost Accounting*. New Delhi: Kalyani Publishers,

Latest Edition, 2013

3. Saxena V.K. and Vashist C.D. *Cost Accounting*. New Delhi: Sultan Chand publications
4. Murthy A. and Gurusamy S. *Cost Accounting*. Chennai: Vijay Nicole Imprints Pvt.Ltd.
5. Prasad.N.K and Prasad.V.K. *Cost Accounting*. Kolkata: Book Syndicate.

Web Sources

1. <https://www.economicsdiscussion.net/cost-accounting/contract-costing/32597>
2. <https://www.wallstreetmojo.com/process-costing/>
3. <https://www.accountingnotes.net/cost-accounting/operating-costing/17755>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
CORE COURSE - XIV: MANAGEMENT ACCOUNTING (23UCPC62)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK :6 (L-6)
CREDITS :4
DURATION :90 hrs

INT. MARKS: 25
EXT. MARKS: 75
MAX.MARKS: 100

Course Objectives

- To understand basics management accounting.
- To know the aspects of Financial Statement Analysis.
- To familiarize with fund flow and cash flow analysis.
- To learn about budgetary control.
- To gain insights into marginal costing.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the application and tools in management accounting

CO2[K2]: identify the concepts and techniques in management accounting

CO3[K3]: make inter-firm and inter period comparison of financial statement

CO4[K4]: analysis the financial statement by different types of ratio and budget

CO5[K5]: select the tools for decision making in business

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	2	-	1	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	02	08	05	05	04
Weighted percentage of Course contribution to POs	2.72	2.82	2.06	2.39	2.99	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I - INTRODUCTION TO MANAGEMENT ACCOUNTING (18 hrs)

Management Accounting: Meaning – Scope – Importance - Limitations - Management Accounting Vs Cost Accounting – Management Accounting Vs Financial Accounting. Analysis and Interpretation of Financial Statements – Nature and Significance – Types of Financial Analysis – Tools of Analysis – Comparative Statements – Common Size Statement – Trend Analysis.

UNIT II - RATIO ANALYSIS (18 hrs)

Ratio Analysis: Meaning – Advantages – Limitations – Types of Ratios – Liquidity Ratios – Profitability Ratios -Turnover Ratios – Solvency Ratios – Leverage Ratios - Preparation of Financial Statements from Ratios

UNIT III - FUND FLOW ANALYSIS AND CASH FLOW ANALYSIS (18 hrs)

Fund Flow Analysis: Introduction, Meaning of Funds Flow Statement- Ascertainment of Flow of Funds - Schedule of Changes in Working Capital- Adjusted Profit and Loss Account - Preparation of Funds Flow Statement.

Cash Flow Statement: Meaning – Advantages – Limitations – Preparation of Cash Flow Statement as per AS 3 –Cash Flow from Operating, Financing and investing activities

UNIT IV - BUDGET AND BUDGETARY CONTROL (18 hrs)

Budget and Budgetary Control: Meaning – Preparation of Various Budgets – Cash Budget - Flexible Budget- Production Budget – Sales Budget – Master Budget – Budgetary Control – Benefits

UNIT V - MARGINAL COSTING (18 hrs)

Marginal Costing: Meaning - Features – Marginal Costing vs Absorption Costing - Fixed Cost, Variable Cost and Semi Variable Cost- Contribution- Marginal Cost Equation- P/V Ratio - Break Even Point - Margin of Safety – Cost- Volume Profits Analysis. Decision Making: Selection of a Product Mix – Make or Buy Decision – Discontinuance of a product line – Change or Status quo – Limiting Factor or Key Factor.

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Jain S.P. and Narang K.L. *Cost and Management Accounting*. Chennai: Kalyani Publications
2. Maheswari S.N. *Cost and Management Accounting*. New Delhi: Sultanchandsons Publications
3. Sharma and Shashi K. Gupta. *Management Accounting*. Chennai: Kalyani Publishers
4. Jenitra Mervin L. Daslton Cecil L. *Management Accounting*. Chennai: Lerantec Press

5. Reddy T.S.& Hari Prasad Reddy Y. *Management Accounting*, Chennai: Margham Publications

REFERENCES

Books

1. Chadwick. *The Essence of Management Accounting*. England: Financial Times Publications
2. Charles T. Horngren and Gary N. Sundem. *Introduction to Management Accounting*. Chennai: Pearson
3. Murthy A. and Gurusamy S. *Management Accounting Theory and Practice*. Chennai: Vijay Nicole Imprints Pvt. Ltd.
4. Hansen and Mowen. *Cost Management Accounting and Control*. India: South Western College.
5. Srinivasan N.P. *Management Accounting*. Chennai: New Age publishers.

Web Sources

1. <https://www.accountingnotes.net/companies/fund-flow-analysis/fund-flow-analysis-accounting/13300>
2. <https://accountingshare.com/budgetary-control/>
3. <https://www.investopedia.com/terms/m/marginalcostofproduction.asp>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
CORE COURSE - XV: INCOME TAX LAW AND PRACTICE – II (23UCPC63)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK: 6 (L-6)

CREDITS : 4

DURATION : 90 hrs

INT. MARKS : 25

EXT. MARKS : 75

MAX.MARKS: 100

Course Objectives

- To understand provisions relating to capital gains.
- To know the provisions for computation of income from other sources.
- To familiarize law relating to set off and carry forward of losses and deductions from Gross Total Income.
- To learn about assessment of individuals.
- To gain knowledge about assessment procedures.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: describe the procedure for set of and carry forward loss

CO2[K2]: outline the conditions for filing of income tax return

CO3[K3]: compute the taxable income and tax liability of individuals

CO4[K4]: examine the procedure for assessment tax

CO5[K5]: evaluate various deduction and exemption in calculation in taxable income

CO – PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	-	1	1	1	1	1
CO2[K2]	3	2	1	2	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	1	1	1	1	1	1
CO5[K5]	3	2	1	2	1	1	1
Weightage of the course	15	07	05	07	05	05	05
Weighted percentage of Course contribution to POs	2.72	1.98	5.15	2.09	2.99	2.49	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I - CAPITAL GAINS (18 hrs)

Capital Gains: Capital Assets - Transfer – Short term Vs Long term capital assets – Computation of Capital Gains – Exemption under Section 54, 54B, 54D, 54EC, 54F, 54GA.

UNIT II - INCOME FROM OTHER SOURCES & CLUBBING OF INCOME (18 hrs)

Income from other Sources & Clubbing of Income: Chargeability - Computation of Income from Other Sources – Deductions Allowed – Clubbing of Income – Concept.

UNIT III - SET OFF AND CARRY FORWARD OF LOSSES AND DEDUCTIONS FROM GROSS TOTAL INCOME (18 hrs)

Set Off and Carry Forward of Losses and Deductions From Gross Total Income: Gross Total Income vs Total Income - Provisions for Set-off and Carry Forward of Losses (Simple Problems). Deductions U/S 80C, 80CC, 80CCB, 80CCC, 80CCD, 80 CCE, 80D, 80DD, 80DDB, 80E, 80EE, 80EEA, 80EEB, 80G, 80GG, 80GGA, 80TTA, 80TTB, and 80U only.

UNITIV - COMPUTATION OF TOTAL INCOME OF INDIVIDUAL (18 hrs)

Computation of Total Income – Individual: Computation of Total Income - Tax Liability of an Individuals (Old regime vs New regime).

UNIT V - INCOME TAX AUTHORITIES (18 hrs)

Income Tax Authorities: Administration of Income Tax Act - Income Tax Authorities – Powers of CBDT – Powers of Income Tax Officers - Procedures for Assessment – Filing of Return – Due Dates of Filing – Voluntary Filing – Return of Loss – Belated Return– Defective Return – Signing of Return – Permanent Account Number (PAN), e- PAN- Tax credit statement(26 AS) and Annual Information Statement(AIS).

THEORY 20% and PROBLEM 80%

TEXTBOOKS

1. Gaur V.P. Narang, Puja Gaur and Rajeev Puri - Income Tax Law and Practice. New Delhi: Kalyani Publishers,
2. Reddy T.S. and Hariprasad Reddy, IncoTax Law and Practice. Chennai: Margham Publications,
3. Dinkar Pagare. Income Tax Law and Practice. New Delhi: Sultan & Chand Sons..
4. Mehrotra H.C. and Goyal S.P. *Income Tax Law and Practice*. Agra: Sahitya Bhawan Publications, 2023.
5. Srinivasan T. Income Tax & Practice. Chennai: Vijay Nicole Imprints Private Limited,

REFERENCES

Books

1. Hariharan N. *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Pvt.Ltd.
2. Bhagwati Prasad. *Income Tax Law and Practice*. New Delhi: Vishwa Prakasan.
3. Vinod K. and Singhania. *Students Guide to Income Tax*. U.K.Bharghava Taxman.
4. Vinod Singhania K. and Monica Singhania. *Taxmann's Students' Guide to Income Tax*. New Delhi.
5. Mittal Preethi Raniand Bansal Anshika. *Income Tax Law and Practice*. New Delhi: Sultan & Chand Sons.

Web Sources

1. <https://www.investopedia.com/terms/c/capitalgain.asp>
2. <https://www.incometaxmanagement.com/Direct-Taxes/AY-2021-22/assessment/1-assessment-of-an-individual.html>
3. <https://www.incometax.gov.in/iec/foportal/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER – VI
ELECTIVE COURSES GENERIC/ DISCIPLINE SPECIFIC - VII:
ENTREPRENEURIAL DEVELOPMENT (23UCP061)
(From 2023-2024 Batch onwards)

HOURS/WEEK: 5 (L-5)
CREDITS : 3
DURATION : 75 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS : 100

Course Objectives

- To know the meaning and characteristic of entrepreneurship.
- To identify the various business opportunities.
- To understand the process of setting up an enterprise.
- To gain knowledge in the aspects of legal compliance of setting up of an enterprise.
- To develop an undertaking of the role of MSME in economic growth.

Course Outcomes (CO)

On Successful completion of the course, the learners will be able to

CO1[K1]: identify the concept of entrepreneurship.

CO2[K2]: outline the various traits of an entrepreneur and role of MSMEs.

CO3[K3]: demonstrate the procedure for getting financial support for project

CO4[K4]: analysis the role of Government organization in Entrepreneurship development

CO5[K5]: assess business opportunities and Government Scheme available for women entrepreneurs

CO - PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	-
CO2[K2]	3	1	1	1	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	1	1	2	1	1	1
CO5[K5]	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.72	1.98	4.12	2.09	2.99	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low, '-'No Correlation)

UNIT I – INTRODUCTION TO ENTREPRENEUR (15 hrs)

Introduction to Entrepreneur: Meaning of Entrepreneurship – Characteristic of Entrepreneurship – Types of Entrepreneurship – Self Employment – Difference between Entrepreneurship and Employment – Meaning of Entrepreneur – Traits – Classification – Functions – Entrepreneurial Scenario in India.

UNIT II – DESIGN THINKING (15 hrs)

Design Thinking: Idea Generation – Identification of Business Opportunities – Design Thinking Process – Creativity – Invention – Innovation – Differences – Value Addition – Concepts and Types – Tools and Techniques of Generating an Idea – Turning Idea into Business Opportunity.

UNIT III – SETTING UP AN ENTERPRISE (15 hrs)

Setting up an Enterprise: Process of Setting up an Enterprise – Forms of an Enterprise – Sole Proprietorship – Partnership – Limited Liability Partnership Firm – Joint Stock Company – One Man Partnership – Choice of Form of an Enterprise – Feasibility Study – Marketing, Technical, Financial, Commercial and Economical.

UNIT IV – BUSINESS MODEL CANVAS AND FORMULATION OF PROJECT REPORT (15 hrs)

Business model canvas and Formulation Of project report: Introduction – Contents of Project Report – Project Description – Market Survey – Fund Requirement – Legal Compliance of Setting Up of an Enterprise – Registration – Source of Funds – Modern Sources of Funds.

UNIT V – MSME'S AND SUPPORT INSTITUTIONS (15 hrs)

Msme's and Support Institutions: Government Schemes and Women Entrepreneurship – Importance of MSME for Economic Growth – MSME – Definition – Role of Government Organizations in Entrepreneurship Development – MSME DI – DIC – Khadi and Village Industries Commission – NSIC – NABARD, SICVI, SFC, SDC, EDII, EPCCB. Industrial Estates – Government Schemes – Prime Minister Employment Generation Programme – Women Entrepreneurship in India.

TEXTBOOKS

1. Jayashree Suresh. *Entrepreneurship Development*. Chennai: Margham Publications, 2017.
2. Gupta C.B. & Khanka S.S. *Entrepreneurship and Small Business Management*. New Delhi: Sultan Chand & Sons, 2014.
3. Charantimath Poornima. *Entrepreneurship development- Small*. India: Pearson Education, 2014.
4. Rajshankar. *Entrepreneurship Theory and Practice*. Chennai: Vijay

NicoleandImprints Pvt. Ltd, 2016.

5. Vasant Desai. *Dynamic of Entrepreneurial Development & Management*. Mumbai: Himalaya Publishing House, Twenty Fourth Edition 2017.

REFERENCES

Books

1. Anil kumar & Poornima. *Principles of Entrepreneurial development*. Chennai: Newage publication.
2. Singh A.K. *Entrepreneurial development and management*. Chennai: Laxmi publications.
3. Singal R.K. *Entrepreneurial development and management*. New Delhi: S.K. Kataria publishers.
4. Garg M.C. *Entrepreneurial Development*. New Delhi.
5. Gordon E. & Natrajan K. *Entrepreneurial development*. Mumbai: Himalaya publishing.

Web Sources

1. <https://www.interaction-design.org/literature/topics/design-thinking>
2. <https://www.bms.co.in/steps-involved-in-setting-up-of-an-enterprise/>
3. <http://www.msme.gov.in/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - VI
ELECTIVE COURSES GENERIC/ DISCIPLINE SPECIFIC - VII: HUMAN
RESOURCE MANAGEMENT (23UCPO62)
(From 2023- 2024 Batch Onwards)

HOURS/WEEK: 5 (L-5)
CREDITS : 3
DURATION : 75 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives:

- To explore to the aspects relating of human resource management.
- To equip with the various processes of recruitment and selection.
- To be acquainted with training methods and the concept of performance appraisal.
- To learn about industrial relations.
- To assimilate knowledge on employee welfare.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: examine the role of HRM in the new age organization and plan man power requirements and implement techniques of job design.

CO2[K2]: formulate action plans for employee recruitment and selection

CO3[K3]: choose appropriate methods of training

CO4[K4]: estimate, defend and handle legal compliance in HRM involving trade union disputes and employee retention.

CO5[K5]: formulate strategies for employee welfare.

CO - PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	3	1	-	1	1	1	-
CO2[K2]	3	1	1	1	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	1	1	2	1	1	1
CO5[K5]	3	2	1	2	1	1	1
Weightage of the course	15	07	04	07	05	05	04
Weighted percentage of Course contribution to POs	2.72	1.98	4.12	2.09	2.99	2.49	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

UNIT I – INTRODUCTION TO HRM (15 hrs)

HRM: Definition of HRM, Objectives – Importance – Nature – Scope, Role and Qualities of a HR Manager – **Human Resource Planning:** Meaning, Definition, Importance, Factors Affecting HRP, Process Involved in Human Resource Planning. **Human Resource Information System (HRIS):** - Job Analysis, Need for Job Analysis, Steps in Job Analysis, Job Description and Specification.

UNIT II – RECRUITMENT AND SELECTION (15 hrs)

Definition – Objectives – Factors Affecting Recruitment – Internal and External Source of Recruitment – Selection Process – Curriculum Vitae – Test-Types – Kinds of Employment Interview – Medical Screening – Appointment Order.

UNIT III – TRAINING AND DEVELOPMENT (15 hrs)

Induction – Training – Methods – Techniques – Identification of the Training Needs – Training and Development – Performance Appraisal – Transfer – Promotion and Termination of Services – Career Development.

UNIT IV – INDUSTRIAL RELATIONS (15 hrs)

Industrial Disputes and Settlements (Laws Excluded) – Settling Industrial Disputes in India – Arbitration – Adjudication – Settlement Labour Relation – Functions of Trade Unions – Forms of Collective Bargaining – Workers' Participation in Management – Types and Effectiveness.

UNIT V – EMPLOYEE WELFARE (15 hrs)

Employee Welfare: Meaning, Objectives, Philosophy, Scope, Limitations, Types of Employee Welfare, Statutory and Non Statutory Welfare Measures, and Labour Welfare Theories – Social Security, Health, Retirement & Other Benefits-Remuneration – Components of Remuneration – Incentives – Benefits.

TEXTBOOKS

1. Ashwathappa, *Human Resource Management*. Noida: Tata McGraw-Hill Education.
2. Mamoria C.B. and Gaonkar S.V. *Personnel Management*. Mumbai: Himalaya Publishing House
3. Sunil Lalla and Neha Shukla. *Human Resource Management*. Pune: Nirali Prakashan Publishers.
4. Subba Rao P. *Personnel and Human Resource Management*. Mumbai: Himalaya Publishing House.

REFERENCES

Books

1. Prasad L.M. *Human Resource Management*. New Delhi: Sultan Chand & Sons Publications.

2. DeCenzo D.A. and Robbins S.P. *Human Resource Management*. India: Wiley Publications.
3. Sundar K. and Srinivasan J. *Human Resource Development*. Chennai: Margham Publications.
4. Jane Weightman. *Human Resource Management*. Mumbai: VMP Publishers.

Web Sources

1. <https://hr.university/shrm/strategic-human-resource-management/>
2. <https://www.investopedia.com/terms/c/collective-bargaining.asp>
3. <https://www.yourarticlelibrary.com/human-resource-management-2/employee-welfare/employee-welfare/99778>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
ELECTIVE COURSES GENERIC/ DISCIPLINE SPECIFIC - VIII: R LANGUAGE
(23UCP06P)
(From 2023-2024 Batch onwards)

HOURS/WEEK: 5 (T-2, P-3)
CREDITS :3
DURATION :75 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX. MARKS: 100

Course Objectives

- To introduce the programming skills in core R Programming.
- To introduce the Object-oriented programming skills in R Programming.
- To develop the skill of designing graphical-user interfaces (GUI) in R Programming.
- To apply the basic concept of files in R Programming.
- To acquire R Programming skills to move into specific branches.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: describe the basic concepts of software

CO2[K3]: explain the structured paradigm with specifying a basic software language

CO3[K4]: analyze the various and rules and reports for managing software

CO4[K5]: analyze the importance of coding, managing errors in observation, and conducting practicals

CO5[K6]: develop a program to enter data for the system of various computational problems

CO - PO Mapping table (Course Articulation Matrix)

PO CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	1	-	1	-	-	1
CO2[K3]	3	1	-	1	1	1	1
CO3[K4]	3	2	-	2	1	1	1
CO4[K5]	3	2	-	2	1	2	1
CO5[K6]	3	3	1	3	2	2	1
Weightage of the course	15	09	01	09	05	06	05
Weighted percentage of Course contribution to POs	2.72	2.54	1.03	2.69	2.99	2.99	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

LIST OF PRACTICALS

(75 hrs)

1. Data in R
2. Reading and Writing Data
3. R and Databases
4. Dates
5. Factors
6. Subscribing
7. Character Manipulation
8. Data Aggregation
9. Reshaping Data Basics
10. The R Environment
11. Probability and Distributions
12. Descriptive Statistics and Graphics
13. One- And Two-Sample Tests
14. Regression and Correlation
15. Analysis Of Variance and the Kruskal–Wallis Test
16. Tabular Data
17. Power and the Computation of Sample Size
18. Advanced Data Handling
19. Multiple Regression
20. Linear Models
21. Logistic Regression
22. Survival Analysis
23. Rates and Poisson Regression
24. Nonlinear Curve Fitting

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - VI
ELECTIVE COURSES GENERIC/ DISCIPLINE SPECIFIC - VIII: PRACTICAL
TALLY (23UCPO6Q)
(From 2023- 2024 Batch Onwards)

HOURS/ WEEK: 5 (T-2, P-3)
CREDITS : 3
DURATION : 75 hrs

INT. MARKS : 25
EXT. MARKS : 75
MAX.MARKS : 100

Course Objectives

- To understand the basic rules of accounts.
- To identify the type of accounts and input journal entries.
- To design the company and prepare financial statements.
- To examine the role of record vendor, customer and transactions.
- To impart knowledge on accounts payable and receivable.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K2]: describe the basic concepts of software

CO2[K3]: explain the structured paradigm with specifying a basic software language

CO3[K4]: analyze the various and rules and reports for managing software

CO4[K5]: assess the importance of accounting software function in business organization

CO5[K6]: develop a program to enter data for the system of various computational Problems

CO – PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K2]	3	1	-	1	-	-	1
CO2[K3]	3	1	-	1	1	1	1
CO3[K4]	3	2	-	2	1	1	1
CO4[K5]	3	2	-	2	1	2	1
CO5[K6]	3	3	1	3	2	2	1
Weightage of the course	15	09	01	09	05	06	05
Weighted percentage of Course contribution to POs	2.72	2.54	1.03	2.69	2.99	2.99	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No correlation)

LIST OF PRACTICALS

(75 hrs)

1. Preparation of Trial Balance - preparation of profit and loss accounts, Balance sheet
2. Interest simple, compound interest calculation. Setting ledger master, Interest report.
3. Receivable and payable management, meaning activating bill wise details, all types of entries
4. Cost Centres and Category summary, cost centre breakup ledgers and group breakup outstanding receivable and payable, interest receivable and payable, statistics, cash and fund flow daybook list of account reversing journals, optional vouchers.
5. Budget Budgetary control creation of budget, group budget Budgetary ledger creation alteration of budget deletion of budget.
6. Introduction to GST, Getting started with GST, Transferring Input tax to GST, Interest supply of goods, GST reports
7. Recording advance entries, Exports, Imports, Exempted Goods, Adjustment and Return filing, GST tax payments
8. Electronic Commerce Introduction, Tax Collected at Source (TCS), Procedures for E-commerce Operator, Input Tax Credit: - Introduction, Important Points, Input Service Distributors
9. Matching of Input Tax Credit, Returns, GSTR-2, Other Taxable Persons, Annual Return, Overview of the IGST Act, Overview, Other Provisions.
10. GST Portal, Introduction, GST Eco-system, GST Suvidha Provider (GSP), Uploading Invoices

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI

DEPARTMENT OF COMMERCE (CA)

UG Programme - B.Com. (Computer Applications)

SEMESTER - VI

SKILL ENHANCEMENT COURSE – IX: PROFESSIONAL COMPETENCY SKILL:

GENERAL AWARENESS FOR COMPETITIVE EXAMINATION (23UCPS61)

(From 2023- 2024 Batch onwards)

HOURS/ WEEK: 2 (L-2)

CREDITS : 2

DURATION : 30hrs

INT.MARKS :25

EXT.MARKS :75

MAX.MARKS:100

Course Objectives

- To create the opportunity for learning across different disciplines and build experience for students as they grow into lifelong learners.
- To build experiences for students as they grow into lifelong learners.
- To know the basic concepts of various discipline.
- To build confidence in the minds of the students to appear for competitive examinations
- To gain knowledge in the field of Indian Economy.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1[K1]: Identify board knowledge of the different components in polity

CO2[K2]: demonstrate the Geographical features across countries and in India

CO3[K3]: build knowledge on the aspects of Indian Economy

CO4[K4]: examine the significance of India's Freedom Struggle

CO5[K5]: evaluate the importance of Ecology and Environment

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	1	-	1	-	1	-
CO2[K2]	3	2	1	1	1	1	1
CO3[K3]	3	2	1	1	1	1	1
CO4[K4]	3	3	1	1	1	2	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	14	11	04	06	04	06	04
Weighted percentage of Course contribution to POs	2.54	3.11	4.12	1.79	2.4	2.99	2.38

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-No correlation)

UNIT I – INDIAN POLITY

(6 hrs)

Indian Polity: Basics Concepts - Three Organs of Indian Government (Executives, Legislature, Judiciary) - Introduction to Indian Constitution - Salient Features of Constitution – Preamble - Fundamental Rights - Fundamental Duties - Directive Principles of State Policy - Types of Majority - Amendments to the Constitution - Basic Structure Doctrine - Division of Subjects between the Union and the States Local Governance - Elections in India and Election Commission –CAG

UNIT II – GEOGRAPHY

(6 hrs)

Geography: Major Oceans of the World - Important Canals – Gulfs – Straits and Passes Indian Rivers and its Tributaries – Climatology - Atmosphere, Wind Systems, Clouds Systems, World Climatic Classification - Indian Climate - Indian Monsoon - Indian's Physical Features - Indian Soil Types and Distribution - Importance Trade Routes and Projects - Indian Natural Vegetation - Indian Agriculture - Major Crops and its Distribution - Indian Industries and its Distribution.

UNIT III – ECONOMY

(6 hrs)

Economy: National Income – Inflation – Money and Banking - Agriculture in India – Union Budget – Planning in India – Poverty – Unemployment – Inclusive Development and Development Issues – Industrial Policies – Financial Markets.

UNIT IV – HISTORY

(6 hrs)

History: Modern India – formation of Indian National Congress – Morley Minto Reforms - Revolutionary Activities – World War I and India's Response – Home Rule League – Montague Chelmsford Reforms – Rowlett Act – Non – Cooperation Movement – Simon Commission and Nehru Report – Civil Disobedience Movement and Round Table Conferences – Quit India Movement and Demand for Pakistan – Cabinet Mission – Formation of Constituent Assembly and Partition of India.

UNIT V – ENVIRONMENT AND ECOLOGY

(6 hrs)

Environment and Ecology: Basic Concepts – Ecology – Biodiversity - Food Chain and Food Web - Bio Geo Chemical Cycles - International Bio Diversity Organizations - International Conventions - Conferences and Protocol - Indian Environmental Laws and Environment Related Organization.

TEXTBOOKS

1. Class XI and XII NCERT Geography.
2. History – Old NCERT'S Class XI and XII.

REFERENCES

Books

1. Laxmikant M. *Indian polity*. McGraw- Hill, 2019.
2. Ramesh Singh. *Indian Economy*, McGraw – Hill, 2022.
3. Leong G.C. *Physical and Human Geography*. Oxford University Press.
4. Majid Hussain. *India Map Entries in Geography*. GK Publications Pvt, Ltd.

Web Sources

1. <https://www.freebookkeepingaccounting.com/using-excel-in-accounts>
2. <https://courses.corporatefinanceinstitute.com/courses/free-excel-crash-course-for-finance>
3. https://www.youtube.com/watch?v=Nv_Nnw01FaU

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG Programme
SEMESTER V & VI
PART V – EXTENSION
(From 2023 -2024 Batch Onwards)

HOURS/WEEK: -

CREDIT : 1

DURATION :-

INT. MARKS: 100

Course Objectives

- To promote community involvement, encourage civic participation, and foster a sense of ownership and responsibility.
- To involve the learners in organizing campaigns, seminars, or public events to educate the public, promote understanding, and advocate for positive change.
- To create platforms for knowledge sharing, partnership development, and collective action.
- To encourage environmental conservation, promote responsible resource management, or foster sustainable livelihoods.
- To raise awareness about social issues, advocate for marginalized groups, or implement programs that promote inclusivity and equal opportunities.

Course Outcomes (CO)

On successful completion of the course, the learners will be able to

CO1 [K1]: recognize the importance of community service through training and education

CO2 [K2]: interpret ecological concerns, consumer rights, gender issues & legal protection

CO3 [K3]: develop team spirit, verbal/nonverbal communication and organizational ethics by participating in community service

CO4 [K4]: examine the necessity of professional skills & community-oriented services for a holistic development

CO5 [K6]: create awareness on human rights, legal rights, First Aid, Physical fitness and wellbeing

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1 [K1]	2	-	-	2	2	1	1
CO2 [K2]	2	1	-	2	1	1	1
CO3 [K3]	2	-	-	1	2	2	1
CO4 [K4]	1	1	1	1	2	2	1
CO5 [K6]	1	-	-	1	2	2	1

Weightage of the course	08	02	01	07	09	08	05
Weighted percentage of Course contribution to Pos	1.45	0.56	1.03	2.09	5.39	3.98	2.98

Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

Details of the Courses

- 1 National Cadet Corps (NCC) – 190 hrs
- 2 National Service Scheme (NSS) – 240 hrs
- 3 Physical Education
- 4 Red Ribbon Club (RRC)
- 5 Youth Red Cross (YRC)
- 6 Fine Arts Club
- 7 Library and Information Service Club
- 8 Yoga Club
- 9 ECO Club
- 10 Consumer Club
- 11 Human Rights Club
- 12 Women Empowerment Cell
- 13 Legal Awareness League