

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 2021-2022 Batch onwards)

Department of Commerce (CA)

UG Programme

Approved in the Academic Council - XIII held on 11/08/2021

Curriculum Design and Development Cell
Annexure D

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HOD

**Dean of
Business Science**

**Dean of
Academic Affairs**

Principal

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

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2.	University Nominee	Dr. T. Palaneeswari, Principal, The SFR College for Women (Autonomous), Sivakasi – 626 123
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, Assistant 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
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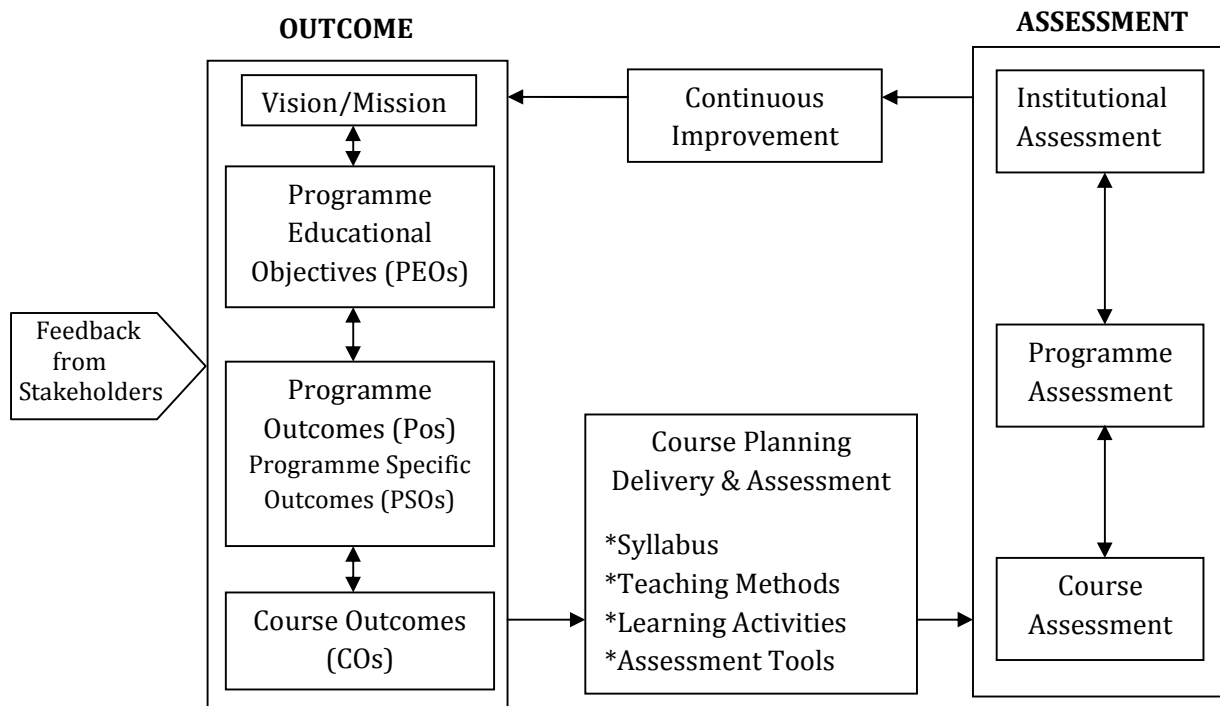
SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
(Affiliated to Madurai Kamaraj University, Re-accredited with A Grade (CGPA 3.11) by NAAC)
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
GUIDELINES FOR OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch 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 focused 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 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	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6	PSO7
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
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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 2021 - 2024 may be permitted to write their examinations in this pattern up to April 2029.

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

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

For all Theory Courses : Internal Marks: 40; External Marks: 60

For all Practical Courses, Project and Internship : Internal Marks: 50; External Marks: 50

Internal Mark Distribution for Theory Courses

Assessment Type	Marks	Scheme of Assessment
Internal Test	15 marks	Two Internal Tests and 1 Model Exam will be conducted and average of the best two will be considered
Written Assignment	5 marks	One Written Assignment will be given
E-Assignment/ Case Studies/ Reviews/ Field Assignments/ Poster Presentations/ Portfolios	5 marks	Any one of the Assignments will be given
Quiz	5 marks	One Quiz Test will be conducted
Viva/ Oral Exam/ Group Discussion/ Role Play	10 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	40 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	40 marks	End result of the Practical
Viva -Voce	10 marks	Oral Mode Test

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

Internal Test - 30 Marks - 1 hr Duration

S.No	Type of Questions	Marks
1.	Objectives type Questions: Multiple Choice - 4 questions Answer in a Word/Sentence - 4 questions	04 04
2.	Short Answer- 3 questions - either or type	3x4=12
3.	Long Answer - 1 question - either or type	1x10=10

Summative Examinations - 60 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	5x4=20
3.	Long Answer - 3 questions - either or type	3x10=30

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,

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

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

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

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

For Practical Courses

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

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

CO	Level of Attainment
Above 70%	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.

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

Expected Level of Attainment for each of the Programme Outcomes

PO	Level of Attainment
Above 70%	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

PEO	Level of Attainment
Above 70%	Excellent
60 -70 %	Very good
50-60 %	Good
40 – 50 %	Satisfactory
Below 40%	Not Satisfactory

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UG Programme - B.Com. (Computer Applications)
CURRICULUM STRUCTURE
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)

S. No	Courses	Sem I	Sem II	Sem III	Sem IV	Sem V	Sem VI	Credits
I	Tamil / Hindi / French	6 (3)	6 (3)	-	-	-	-	6
II	English	6 (3)	6 (3)	-	-	-	-	6
III	Core Courses	5 (5) 5P (4)	5 (4) 5P (4)	6 (5) 6 (5) 5 (4) 5P (4)	6 (5) 6 (5) 5 (4) 5P (3)	5 (5) 5 (5) 5 (4) 5P (4)	5(5) 5 (5) 5 (4) 4 (4)Pro 5P (4)	92
	Allied Courses	4 (3)	4 (3)	4 (3)	4 (3)	-	-	12
	Major Elective	-	-	-	-	4(3) 4(3)	4(3)	9
	Self paced Learning (Swayam Course)	-	-	-	(2)	-	-	2
IV	Ability Enhancement Compulsory Course (AECC) 1. Environmental Studies	2(1)	-	-	-	-	-	1
	2. Value Education	-	1(1)	-	-	-	-	1
	Non-Major Elective Courses	-	-	2 (1)	2 (1)	-	-	2
	Skill Enhancement Courses	2 (1)	2(1)	2 (1)	2(1)	2(1)	2 (1)	6
	Internship	-	-	-	-	(1)	-	1
	Disaster Management	-	1(1)	-	-	-	-	1
V	Extension	-	-	-	(1)	-	-	1
Total Hours(Per week)/Credits		30(20)	30(20)	30(23)	30(25)	30(26)	30(26)	140 180

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UG Programme - B.Com. (Computer Applications)
CURRICULUM PATTERN
OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021-2022 Batch onwards)
PROGRAMME CODE - UCP

Semester	Part	Course Code	Course Name	Hours	Credits
I	I	21USPL11	செயலர் பணிமுறைகள்	6	3
	II	21UENL11	Communicative English - I	6	3
	III	21UCPC11	Core Course - I: Fundamentals of Accounting	5	5
		21UCPC1P	Core Course - II: Practical: Business Applications Programming in C	5	4
		21UCPA11	Allied Course - I: Business Applications Programming in C	4	3
	IV	21UESR11	Ability Enhancement Compulsory Course - I: Environmental Studies	2	1
		21UCPS1P	Skill Enhancement Course - I: Practical: Office Automation	2	1
Total				30	20
II	I	21UKKL21	காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3
	II	21UENL21	Communicative English - II	6	3
	III	21UCPC21	Core Course - III: Financial Accounting - I	5	4
		21UCPC2P	Core Course - IV: Practical: Object Oriented Programming with C++	5	4
		21UCPA21	Allied Course - II: Object Oriented Programming with C++	4	3
	IV	21UVED21	Ability Enhancement Compulsory Course - II: Value Education	1	1
		21UCPS21	Skill Enhancement Course - II: Financial Markets and Services	2	1
		21UDMG21	Disaster Management	1	1
Total				30	20
III	III	21UCPC31	Core Course - V: Programming in Java	6	5
		21UCPC32	Core Course - VI: Financial Accounting - II	6	5
		21UCPC33	Core Course - VII: Cost Accounting	5	4
		21UCPC3P	Core Course - VIII: Practical: Java Programming	5	4
		21UCPA31	Allied Course - III: Business Statistics	4	3
	IV	21UCPN31	Non Major Elective Course - I: Principles of Accounting	2	1
		21UCPS3P	Skill Enhancement Course - III: Practical: Desktop Publishing	2	1
Total				30	23
IV		21UCPC41	Core Course - IX: Relational Database Management System	6	5

	III	21UCPC42	Core Course - X: Financial Accounting - III	6	5	
		21UCPC43	Core Course - XI: Management Accounting	5	4	
		21UCPC4P	Core Course - XII: Practical: Relational Database Management System	5	3	
		21UCPA41	Allied Course - IV: Business Mathematics	4	3	
		21UCPM41 21UCPM42	Self -Paced Learning (Swayam Course): 1.Consumer Behaviour 2.Global Marketing Management		2	
	IV	21UCPN41	Non Major Elective Course - II: Principles of Marketing	2	1	
		21UCPS4P	Skill Enhancement Course - IV: Practical: HTML	2	1	
V		Extension		1		
Total				30	25	
V	III	21UCPC51	Core Course - XIII: Advanced Corporate Accounting - I	5	5	
		21UCPC52	Core Course - XIV: Income Tax Law and Practice - I	5	5	
		21UCPC53	Core Course - XV: Open Source Technology	5	4	
		21UCPC5P	Core Course - XVI: Practical: Open Source Technology	5	4	
		21UCPO51 21UCPO52 21UCPO53	Major Elective Course - I: 1.Financial Management 2.Business Law 3.Research Methodology	4	3	
		21UCPO54 21UCPO55 21UCPO56	Major Elective Course - II: 1.Computer Network 2.Cloud Computing 3.Mobile Computing	4	3	
		IV	21UCPS51	Skill Enhancement Course - V: Quantitative Techniques	2	1
	21UCPJ51		Internship		1	
	Total				30	26
	VI	III	21UCPC61	Core Course - XVII: Advanced Corporate Accounting - II	5	5
21UCPC62			Core Course - XVIII: Income Tax Law and Practice - II	5	5	
21UCPC63			Core Course - XIX: Web Technology	5	4	
21UCPJ61			Core Course - XX: Project and Viva voce	4	4	
21UCPC6P			Core Course - XXI: Practical: Accounting Software	5	4	
21UCPO61 21UCPO62 21UCPO63			Major Elective Course - III: 1. Human Resource Management 2. Auditing 3. Banking Theory Law and Practice	4	3	
IV		21UCPS61	Skill Enhancement Course - VI: Personality Development	2	1	
Total				30	26	

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OUTCOME-BASED EDUCATION WITH CHOICE BASED CREDIT SYSTEM
(From 2021 - 2022 Batch onwards)

PROGRAMME ARTICULATION MATRIX (PAM)

Semester	Course Code	Course Name	P01	P02	P03	P04	P05	P06	P07
I	21USPL11	செயலர் பணிமுறைகள்	10	7	2	8	3	3	2
	21UENL11	Communicative English - I	10	7	2	8	2	2	3
	21UCPC11	Core Course - I: Fundamentals of Accounting	15	10	2	9	4	5	3
	21UCPC1P	Core Course - II: Practical: Business Applications Programming in C	15	10	2	8	5	4	4
	21UCPA11	Allied Course - I: Business Applications Programming in C	15	10	2	8	5	4	3
	21UESR11	Ability Enhancement Compulsory Course - I: Environmental Studies	8	5	1	7	8	5	5
	21UCPS1P	Skill Enhancement Course - I: Practical: Office Automation	10	6	1	8	2	4	5
II	21UKKL21	காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	10	8	2	8	2	3	2
	21UENL21	Communicative English - II	10	8	2	8	2	2	3
	21UCPC21	Core Course - III: Financial Accounting - I	15	10	2	8	5	5	4
	21UCPC2P	Core Course - IV: Practical: Object Oriented Programming with C++	15	10	2	9	5	5	3
	21UCPA21	Allied Course - II: Object Oriented Programming with C++	15	9	1	9	5	4	3
	21UVED21	Ability Enhancement Compulsory Course - II: Value Education	8	5	1	5	9	4	7
	21UCPS21	Skill Enhancement Course - II: Financial Markets and Services	11	8	2	5	2	4	3
21UDMG21	Disaster Management	7	8	2	5	2	4	8	
III	21UCPC31	Core Course - V: Programming in Java	15	10	2	8	3	5	4
	21UCPC32	Core Course - VI: Financial Accounting - II	15	10	2	8	4	6	4
	21UCPC33	Core Course - VII: Cost Accounting	15	11	2	8	5	5	3

	21UCPC3P	Core Course - VIII: Practical: Java Programming	15	11	2	8	3	5	4
	21UCPA31	Allied Course - III: Business Statistics	15	10	2	7	4	6	4
	21UCPN31	Non Major Elective Course - I: Principles of Accounting	9	5	0	8	0	5	5
	21UCPS3P	Skill Enhancement Course - III: Practical: Desktop Publishing	9	7	1	6	3	6	4
IV	21UCPC41	Core Course - IX: Relational Database Management System	15	10	2	8	3	6	4
	21UCPC42	Core Course - X: Financial Accounting - III	15	10	2	9	5	5	4
	21UCPC43	Core Course - XI: Management Accounting	15	10	2	8	5	5	4
	21UCPC4P	Core Course - XII: Practical: Relational Database Management System	15	10	2	8	3	6	4
	21UCPA41	Allied Course - IV: Business Mathematics	15	10	2	8	3	5	4
	21UCPM41 21UCPM42	Self - Paced Learning (Swayam Course): 1.Consumer Behaviour 2.Global Marketing Management	13	10	5	9	1	2	7
	21UCPN41	Non Major Elective Course - II: Principles of Marketing	9	5	0	8	0	5	5
	21UCPS4P	Skill Enhancement Course - IV: Practical: HTML	10	7	1	6	2	5	5
		Extension	8	2	1	7	9	8	5
V	21UCPC51	Core Course - XIII: Advanced Corporate Accounting - I	15	10	2	9	4	5	4
	21UCPC52	Core Course - XIV: Income Tax Law and Practice - I	15	10	2	8	5	6	4
	21UCPC53	Core Course - XV: Open Source Technology	15	10	2	8	3	6	4
	21UCPC5P	Core Course - XVI: Practical: Open Source Technology	15	10	2	8	3	6	4
	21UCPO51 21UCPO52 21UCPO53	Major Elective Course - I: 1.Financial Management 2.Business Law 3.Research Methodology	15	10	2	8	4	5	4
	21UCPO54 21UCPO55 21UCPO56	Major Elective Course - II: 1.Computer Network 2.Cloud Computing 3.Mobile Computing	15	10	2	8	3	5	4

	21UCPS51	Skill Enhancement Course - V: Quantitative Techniques	11	7	1	4	2	6	5
	21UCPJ51	Internship	11	7	1	5	3	6	4
VI	21UCPC61	Core Course - XVII: Advanced Corporate Accounting - II	15	10	2	9	4	5	4
	21UCPC62	Core Course - XVIII: Income Tax Law and Practice - II	15	10	2	9	5	5	4
	21UCPC63	Core Course - XIX: Web Technology	15	10	2	9	2	5	4
	21UCPJ61	Core Course - XX: Project and Viva voce	15	10	2	8	3	6	5
	21UCPC6P	Core Course - XXI: Practical: Accounting Software	15	9	1	9	5	6	5
	21UCPO61 21UCPO62 21UCPO63	Major Elective Course - III : 1. Human Resource Management 2. Auditing 3. Banking Theory Law and Practice	15	9	2	8	3	5	4
	21UCPS61	Skill Enhancement Course - VI: Personality Development	10	7	1	4	3	6	5
	Total Weightage of all Courses Contributing to PO			594	398	80	351	166	226

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 2021-2022 Batch onwards)

PROGRAMME ARTICULATION MATRIX - WEIGHTED PERCENTAGE

Semester	Course Code	Course Name	PO1	PO2	PO3	PO4	PO5	PO6	PO7
I	21USPL11	செயலர் பணிமுறைகள்	1.68	1.76	2.5	2.28	1.81	1.33	1.04
	21UENL11	Communicative English - I	1.68	1.76	2.5	2.28	1.2	0.88	1.56
	21UCPC11	Core Course - I: Fundamentals of Accounting	2.53	2.51	2.5	2.56	2.41	2.21	1.56
	21UCPC1P	Core Course - II: Practical: Business Applications Programming in C	2.53	2.51	2.5	2.28	3.01	1.77	2.08
	21UCPA11	Allied Course - I: Business Applications Programming in C	2.53	2.51	2.5	2.28	3.01	1.77	1.56
	21UESR11	Ability Enhancement Compulsory Course - I: Environmental Studies	1.35	1.26	1.25	1.99	4.82	2.21	2.6
	21UCPS1P	Skill Enhancement Course - I: Practical: Office Automation	1.68	1.51	1.25	2.28	1.2	1.77	2.6
II	21UKKL21	காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	1.68	2.01	2.5	2.28	1.2	1.33	1.04
	21UENL21	Communicative English - II	1.68	2.01	2.5	2.28	1.2	0.88	1.56
	21UCPC21	Core Course - III: Financial Accounting - I	2.53	2.51	2.5	2.28	3.01	2.21	2.08
	21UCPC2P	Core Course - IV: Practical: Object Oriented Programming with C++	2.53	2.51	2.5	2.56	3.01	2.21	1.56
	21UCPA21	Allied Course - II: Object Oriented Programming with C++	2.53	2.26	1.25	2.56	3.01	1.77	1.56
	21UVED21	Ability Enhancement Compulsory Course - II: Value Education	1.35	1.26	1.25	1.42	5.42	1.77	3.65
	21UCPS21	Skill Enhancement Course - II: Financial Markets and Services	1.85	2.01	2.5	1.42	1.2	1.77	1.56
	21UDMG21	Disaster Management	1.18	2.01	2.5	1.42	1.2	1.77	4.17
III	21UCPC31	Core Course - V: Programming in Java	2.53	2.51	2.5	2.28	1.81	2.21	2.08
	21UCPC32	Core Course - VI: Financial Accounting - II	2.53	2.51	2.5	2.28	2.41	2.65	2.08
	21UCPC33	Core Course - VII: Cost Accounting	2.53	2.76	2.5	2.28	3.01	2.21	1.56

	21UCPC3P	Core Course - VIII: Practical: Java Programming	2.53	2.76	2.5	2.28	1.81	2.21	2.08
	21UCPA31	Allied Course - III: Business Statistics	2.53	2.51	2.5	1.99	2.41	2.65	2.08
	21UCPN31	Non Major Elective Course - I: Principles of Accounting	1.52	1.26	0	2.28	0	2.21	2.6
	21UCPS3P	Skill Enhancement Course - III: Practical: Desktop Publishing	1.52	1.76	1.25	1.71	1.81	2.65	2.08
IV	21UCPC41	Core Course - IX: Relational Database Management System	2.53	2.51	2.5	2.28	1.81	2.65	2.08
	21UCPC42	Core Course - X: Financial Accounting - III	2.53	2.51	2.5	2.56	3.01	2.21	2.08
	21UCPC43	Core Course - XI: Management Accounting	2.53	2.51	2.5	2.28	3.01	2.21	2.08
	21UCPC4P	Core Course - XII: Practical: Relational Database Management System	2.53	2.51	2.5	2.28	1.81	2.65	2.08
	21UCPA41	Allied Course - IV: Business Mathematics	2.53	2.51	2.5	2.28	1.81	2.21	2.08
	21UCPM41 21UCPM42	Self - Paced Learning (Swayam Course): 1.Consumer Behaviour 2.Global Marketing Management	2.19	2.51	6.25	2.56	0.6	0.88	3.65
	21UCPN41	Non Major Elective Course - II: Principles of Marketing	1.52	1.26	0	2.28	0	2.21	2.6
	21UCPS4P	Skill Enhancement Course - IV: Practical: HTML	1.68	1.76	1.25	1.71	1.2	2.21	2.6
		Extension	1.35	0.5	1.25	1.99	5.42	3.54	2.6
V	21UCPC51	Core Course - XIII: Advanced Corporate Accounting - I	2.53	2.51	2.5	2.56	2.41	2.21	2.08
	21UCPC52	Core Course - XIV: Income Tax Law and Practice - I	2.53	2.51	2.5	2.28	3.01	2.65	2.08
	21UCPC53	Core Course - XV: Open Source Technology	2.53	2.51	2.5	2.28	1.81	2.65	2.08
	21UCPC5P	Core Course - XVI: Practical: Open Source Technology	2.53	2.51	2.5	2.28	1.81	2.65	2.08
	21UCPO51 21UCPO52 21UCPO53	Major Elective Course - I: 1.Financial Management 2.Business Law 3.Research Methodology	2.53	2.51	2.5	2.28	2.41	2.21	2.08
	21UCPO54 21UCPO55 21UCPO56	Major Elective Course - II: 1.Computer Network 2.Cloud Computing 3.Mobile Computing	2.53	2.51	2.5	2.28	1.81	2.21	2.08
	21UCPS51	Skill Enhancement Course - V:	1.85	1.76	1.25	1.14	1.2	2.65	2.6

		Quantitative Techniques							
	21UCPJ51	Internship	1.85	1.76	1.25	1.42	1.81	2.65	2.08
VI	21UCPC61	Core Course - XVII: Advanced Corporate Accounting - II	2.53	2.51	2.5	2.56	2.41	2.21	2.08
	21UCPC62	Core Course - XVIII: Income Tax Law and Practice - II	2.53	2.51	2.5	2.56	3.01	2.21	2.08
	21UCPC63	Core Course - XIX: Web Technology	2.53	2.51	2.5	2.56	1.2	2.21	2.08
	21UCPJ61	Core Course - XX: Project and Viva voce	2.53	2.51	2.5	2.28	1.81	2.65	2.6
	21UCPC6P	Core Course - XXI: Practical: Accounting Software	2.53	2.26	1.25	2.56	3.01	2.65	2.6
	21UCPO61 21UCPO62 21UCPO63	Major Elective Course - III: 1. Human Resource Management 2. Auditing 3. Banking Theory Law and Practice	2.53	2.26	2.5	2.28	1.81	2.21	2.08
	21UCPS61	Skill Enhancement Course - VI: Personality Development	1.68	1.76	1.25	1.14	1.81	2.65	2.6
	Total Weighted Percentage of Course Contribution to Pos			100	100	100	100	100	100

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - I
செயலர் பணிமுறைகள் (21USPL11)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS:100

Preamble

This course introduces the students about the procedure for registration of the company rules and regulations of secretary and director and knows the ways to organize the meeting and prepare reports of the meeting.

Course Outcomes (CO)

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

CO1[K1]: detail about the concepts and provisions of company, company secretary's qualification, appointment, rights, duties and termination

CO2[K2]: illustrate the various provisions of Company Act, 2013 regarding from in corporation to statement in lieu of prospects

CO3[K3]: articulate the Secretary's role in conducting different meeting and pass resolution along with various important notable events of company

CO4[K4]: analyse the various authorities' qualification for appointment, rights and duties.

CO5[K5]: compile the stages of company's liquidation with duties of liquidator and company secretary

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	2	2	-	2	-	1	-
CO2[K2]	2	1	-	2	-	-	-
CO3[K3]	1	1	-	1	1	1	1
CO4[K4]	3	2	1	1	1	-	1
CO5[K5]	2	1	1	2	1	1	-
Weightage of the course	10	7	2	8	3	3	2
Weighted percentage of Course contribution to POs	1.68	1.76	2.5	2.28	1.81	1.33	1.04

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

அலகு அ - நிறுமம்: (18 hrs)

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

அலகு ஆ - நிறுமச்சட்டம் 2013ன்படி நிறுமத்தை அமைப்பதற்கான நடைமுறைகள் (18 hrs)

நிறுமச்சட்டம் 2013 தோற்றுவித்தல் - பதிவு செய்தல் - மூலதனம் திரட்டுதல் - தொழிலைத் தொடங்குதல் - நிறுமத்தைத் தோற்றுவித்தலில் நிறுமச் செயலரின் கடமைகள் மற்றும் பொறுப்புகள் - நிறுவன அமைப்பு முறை - நிறுவன சட்டவிதிகள் - தகவலறிக்கை - தகவலறிக்கைக்கான பதில் அறிக்கை.

அலகு இ - நிறுமக்கூட்டங்களும், தீர்மானங்களும் (18 hrs)

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

அலகு ஈ - இயக்குநரவை (18 hrs)

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

அலகு உ - நிறுமக்கலைப்பு, செயலரின் கடமைகள் (18 hrs)

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

பாடப்புத்தகம்

1. பீர் முஹம்மது, முனைவர் சாசுலி இப்ராஹீம். *செயலர் பணிமுறை*. மதுரை: பாஸ் பப்ளிகேசன்ஸ், 2016.

பார்வையிடவேண்டியவைகள்

புத்தகங்கள்

1. சதுரகிரி வி. *செயலர் பணிமுறை*. சென்னை: பர்.மோட் பப்ளிகேசன்ஸ், 2008.
2. ராதா, *செயலர் பணிமுறை*. சென்னை: பிரசன்னா பப்ளிகேசன்ஸ், 2013.
3. ICSI, *நிறுமச்சட்டம் 2013 . நியூடெல்லி: டேகஸ் மேன் பப்ளிகேசன்ஸ், 2013*

Web Sources

1. <https://www.pdfdrive.com/company-secretarial-practice-icsi-e17233450.html>
2. https://en.wikipedia.org/wiki/Company_secretary
3. <https://www.mondaq.com/india/corporate-and-company-law/896544/summary-procedure-for-liquidation-companies-act-2013>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF ENGLISH
UG Programme - B.A./B.Com./ B.B.A./B.SC./BCA
SEMESTER- I
COMMUNICATIVE ENGLISH - I (21UENL11)
(From 2021-2022 Batch onwards)

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

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course helps the learners to develop their communication skills in English through listening, speaking, reading, and writing practices.

Course Outcomes (CO)

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

CO1[K1]: relate and state ideas by reading and listening to simple recorded conversations and fables

CO2[K2]: demonstrate communicative skills through simple Descriptions, Requests and Instructions

CO3[K3]: apply knowledge of word power and grammar rules in Formal and Informal letter writings

CO4[K4]: analyze fairy tales and folk tales to develop language skills through literature

CO5[K6]: construct grammatically correct and meaningful simple sentences in English

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[K6]	2	1	1	1	-	1	1
Weightage of the course	10	07	02	08	02	02	03
Weighted percentage of Course contribution to Pos	1.68	1.76	2.5	2.28	1.2	0.88	1.56

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

UNIT I - LISTENING AND SPEAKING**(18 hrs)****A. Listening**

Listening to simple conversations in everyday contexts

Listening to fables

Listening to News Bulletin

B. Speaking

Introducing oneself and others

Describing persons, places, things, daily routines, health and symptoms

Asking for time and date

Asking for directions and giving directions

Giving instructions and seeking clarifications

Making requests and responding to requests

Thanking someone and responding to thanks

UNIT II - READING AND WRITING**(18 hrs)****A. Reading**

Interpreting pictures/maps/pie-charts/tables/flow charts /diagrams

Skimming or scanning through the texts

B. Writing

Hints Developing

Story Completion/ completing the story based on given outline.

Letter Writing: Informal letters- Family, Friends and Relatives

Formal letters: Leave letters and Apology Letter

UNIT III - WORD POWER**(18 hrs)**

Prefixes and Suffixes

Homophones and Homonyms

Words related to Parts of the Body & their functions, Cries of Animals, Young Ones of Animals

Connotative and Denotative words

Contextual Usage of words

Puzzles and Anagrams

UNIT IV - GRAMMAR**(18 hrs)**

Nouns-Kinds, Number and Gender

Pronouns-Kinds

Adjectives- Kinds

Verbs-Regular and Irregular verbs, Transitive and Intransitive Verbs

Adverbs- Kinds and Position of Adverbs

UNIT V - LANGUAGE THROUGH LITERATURE

(18 hrs)

Fairy Tales, Folk Tales and Legendary Heroes

Fairy Tales

The Pied Piper of Hamelin

The Ugly Duckling

Hansel and Gretel

Folk Tales

Alibaba and the Forty Thieves

Aladdin and the Magic Lamp

The Town Mouse and the Country Mouse

Legendary Heroes

Chhatrapati Shivaji Maharaj- Shivaji's great escape

Mahatma Gandhi- Mohandas takes a spelling test

Tenali Raman- The Stolen Brinjal

Akbar and Birbal- Re-Union

TEXTBOOKS

1. Carthy Mc., and Felicity O'Dell. *English Vocabulary in Use (Upper intermediate)*. UK: Cambridge University Press, 2005.
2. Pillai, Radhakrishna, and K.Rajeevan. *Spoken English for You (Level One)*. Chennai: Emerald Publishers, 2009.
3. Sreelekshmi. *Folk Tales- A WonderWorld of 150 Stories for Children*. Kerala: SL Publishers, 2004.

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1. Babu, Sundara. *Leo's Tenali Raman Stories*. Chennai: Leo Book Publishers, 2015.
2. Kalyani V. *Fairy Tales 1*. Kerala: Sisco Publishers, 2004.
3. *Life Skills (Jeevan Kaushal) Facilitators' Guidelines*. New Delhi: University Grants Commission, 2021.
4. Sadanand, Kamalesh and Susheela Punitha. *Spoken English- A Foundation Course for Speakers of Tamil*. Mumbai: Orient Blackswan, 2009.
5. Taylor, Grant. *English Conversation Practice*. New Delhi: Tata McGraw Hill Publishers, 2001.

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1. <https://kathakids.com/great-personalities/history-and-legends/shivajis-great-escape/>
2. <https://kathakids.com/great-personalities/stories-of-mahatma-gandhi/>
3. <https://www.infoplease.com/dictionary/brewers/animals-cries>

4. <https://www.zooborns.com/zooborns/baby-animal-names.html>
5. <https://learnenglish.britishcouncil.org/general-english/stories>
6. <https://www.talkenglish.com/lessonindex.aspx>
7. <https://www.englishhelper.com/>
8. <https://www.englishpage.com/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - I
CORE COURSE - I: FUNDAMENDALS OF ACCOUNTING (21UCPC11)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT. MARKS: 60
MAX.MARKS: 100

Preamble

This course introduces the students to gain knowledge about the concepts of accounting transactions and business practices through the principles of accounting.

Course Outcomes (CO)

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

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

CO2[K2]: explain the ethical and social responsibilities of accountants in ensuring the integrity of financial information

CO3[K3]: use the accounting procedures for rectifying the errors and balances in Bank Reconciliation Statement

CO4[K4]: examine the assets value by using different accounting methods

CO5[K5]: measure the accumulated values, profit or loss and financial position of the Business

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	2.53	2.51	2.5	2.56	2.41	2.21	1.56

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

UNIT I - INTRODUCTION TO ACCOUNTING

(15 hrs)

Definition of Accounting - Book Keeping - Meaning – Definition – Objectives - Functions - Advantages and Disadvantages of Book Keeping - Double Entry System - Accounting Concepts and Conventions – Journal – Ledger - Subsidiary Books - Trial Balance.

UNIT II – AVERAGE DUE DATE, ACCOUNT CURRENT AND BANK RECONCILIATION STATEMENT

(15 hrs)

Average Due Date: Meaning - Calculation of Due Date Based on Holiday Intervention – Interest Calculation. **Account Current:** Meaning - Methods used in Calculating Interest – Product Method – Red Ink Interest Method – Interest Table Method. **Bank Reconciliation Statement:** Meaning – Overdraft Method – Cash Book and Pass Book Comparison Method.

UNIT III - RECTIFICATION OF ERRORS

(15 hrs)

Errors – Meaning of Errors - Types of Errors - Errors of Omission – Errors of Commission – Errors of Principle – Errors of Duplication – Compensating Errors – Errors Disclosed and Not Disclosed by Trial Balance – Suspense Account - Rectification of Errors.

UNIT IV - DEPRECIATION ACCOUNTING

(15 hrs)

Depreciation Accounting – Concept of Depreciation - Meaning of Depreciation – Causes of Depreciation – Objectives of Depreciation - Methods of Charging Depreciation – Straight Line Method – Written Down Value Method – Annuity Method.

UNIT V – FINAL ACCOUNTS

(15 hrs)

Final Accounts for Sole Trading Concern - Trading Account - Individual Items Debited to Trading Account - Individual Items Credited to Trading Account - Profit and Loss Account - Balance Sheet.

TEXTBOOK

1. Reddy T.S. and Murthy. *Advanced Accountancy - Vol.1*. Chennai: Margham Publications, 2020.

REFERENCES

Books

1. Arulnanadam M.A. and Raman S. *Advanced Accountancy - Vol.1 (Financial Accounting), Vol-II (Corporate Accounting)*. Mumbai: Himalaya Publishing House, 2020.
2. Pillai R.S.N, Bagavathi and Uma S. *Fundamentals of Accounting - Vol.1*. New Delhi: S.Chand & Company Pvt. Ltd., 2016.
3. Herekar P.M. and Shefali Nandan. *Advanced Accountancy*, Mumbai: Himalaya Publishing House, 2013.

4. Gupta R.L and Radhaswamy M. *Advanced Accountancy - Vol.1*. New Delhi: Sultan Chand & Sons, 2010.

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1. <https://youtu.be/fNRXVAmkjDE>
2. <https://youtu.be/qW5ESnqTRGU>
3. <https://youtu.be/cRjMDvzOdWg>
4. <https://youtu.be/FoWYJ414vko>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - I
CORE COURSE - II: PRACTICAL: BUSINESS APPLICATIONS PROGRAMMING IN C
(21UCPC1P)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 5

CREDITS : 4

DURATION : 75 hrs

INT. MARKS : 50

EXT. MARKS: 50

MAX.MARKS: 100

Preamble

This Course introduces the students to impart basic knowledge of programming skills and lead to learn other language with ease and promote a successful programmer.

Course Outcomes (CO)

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

CO1[K1]: describe the structure of C language

CO2[K2]: classify the data types, functions and statement

CO3[K3]: make use of syntax and semantics for different problems

CO4[K4]: analyse the usage of derived data types

CO5[K5]: assess the importance of data types, statements and various operation on file

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	1	-	1
CO2[K2]	3	2	-	2	1	-	1
CO3[K3]	3	2	1	3	1	1	-
CO4[K4]	3	2	-	1	1	1	1
CO5[K5]	3	3	1	1	1	2	1
Weightage of the course	15	10	2	8	5	4	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	3.01	1.77	2.08

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

1. Arithmetic Operations.
2. Odd or Even Number.
3. Positive or Negative or Zero.
4. Biggest Among Three Numbers.
5. Student Mark List using Elseif Ladder.
6. Vowels Checking.
7. Sum of Digits.
8. Reverse the Number.
9. Palindrome Number Checking.
10. Matrix Addition and Subtraction.
11. String Handling Functions.
12. Palindrome String Checking.
13. Area Calculation using Function.
14. Factorial Calculation using Recursion.
15. Student Mark List using Structure.
16. Inventory Details using Structure.
17. Pointer using Pointer Expressions.
18. File Mode Operations.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com (Computer Applications)
SEMESTER - I
ALLIED COURSE - I: BUSINESS APPLICATIONS PROGRAMMING IN C (21UCPA11)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS: 60
MAX.MARKS: 100

Preamble

This Course introduces the students to impart a basic knowledge of programming skills and lead to learn other language with ease and promote a successful programmer.

Course Outcomes (CO)

On successful completion of the course, the learners should 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 a error in C program

CO4[K4]: classify the various data types and functions

CO5[K5]: assess the importance of statements, derived types and files mode operations

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	1	-	2	1	-	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	1	1	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	2	8	5	4	3
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	3.01	1.77	1.56

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

UNIT I - OVERVIEW OF C

(12 hrs)

History of C –Importance of C – Basic Structure of C Programs – C Tokens - Keywords and Identifiers – Constants – Data Types – Variables - Declaration of Variables – Assigning a Value to Variable – Operators - Arithmetic Operators - Relational Operators - Logical Operators - Assignment Operators - Increment and Decrement Operator - Conditional Operator - Bitwise Operators - Special Operators.

UNIT II - I/O OPERATIONS AND DECISION MAKING WITH BRANCHING AND LOOPING

(12 hrs)

I/O Operations: Introduction - Reading a Character - Writing a Character - Formatted Input - Formatted Output. **Decision Making with Branching:** Introduction - Decision Making with If Statement – Simple If Statement - The If Else Statement - Nesting If Else Statement - The Else If Ladder - Switch Statement - Conditional Operator statement - Goto statement. **Decision Making with Looping:** Introduction - While statement – Do while statement – For statement – Jumps in loop.

UNIT III - ARRAYS AND STRINGS

(12 hrs)

Arrays: Introduction - One Dimensional Arrays – Declaration of One Dimensional Arrays - Initialization of One Dimensional Arrays - Two Dimensional Arrays – Initializing Two Dimensional Arrays - Multi Dimensional Arrays. **Strings:** Introduction - Declaring and Initializing String Variables – Reading String From Terminal - Writing String to Screen - String Handling Functions.

UNIT IV - FUNCTIONS AND STRUCTURES

(12 hrs)

Functions: Introduction – Need for User Defined Functions - Definition of Functions – Function Calls – Function Declaration - Category of Functions - No Arguments and No Return Values - Arguments but No Return Values - Arguments with Return Values - No Arguments but Returns a Value - Functions that Return Multiple Values – Recursion. **Structures:** Introduction – Defining a Structure – Declaring Structure Variables – Accessing Structure Members - Structure Initialization - Arrays of Structures – Arrays within Structures - Unions.

UNIT V - POINTERS AND FILE MANAGEMENT

(12 hrs)

Pointers: Introduction - Declaring Pointer Variables - Initialization of Pointer Variables – Pointers Expressions – Pointers and Arrays - Pointer to Functions. **File Management:** Introduction - Defining and Opening a File - Closing a File – Input/Output Operations on Files - Random Access to Files - Command Line Arguments.

TEXTBOOK

1. Balagurusamy E. *Programming in ANSI C*. New Delhi: McGraw Hill Education (India) Pvt. Ltd., 7th Edition, 2017.

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Books

1. Anita Goel and Ajay Mittal. *Computer Fundamentals and Programming in C*. Delhi: Person Publication, 2016.
2. Byron Gottifried S. *Programming in C*. New Delhi: McGraw Hill Education(India) Pvt Ltd, 2nd Edition., 2006.
3. Yasharant Kanetkar. *Let us C*. New Delhi: BPB Publications, 3rd Edition, 2000.

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1. https://www.tutorialspoint.com/cprogramming/c_decision_making.htm
2. <https://www.slideshare.net/jass91/pointers-in-c-programming>
3. <https://www.youtube.com/watch?v=sY-s7O0FiYE>
4. <https://www.youtube.com/watch?v=X25yThB2KTY>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG PROGRAMME
SEMESTER- I
ABILITY ENHANCEMENT COMPULSORY COURSE - I: ENVIRONMENTAL STUDIES
(21UESR11)
(From 2021 - 2022 Batch onwards)

HOURS/WEEK : 2

CREDIT : 1

DURATION : 30 hrs

INT. MARKS : 40

EXT. MARKS : 60

MAX. MARKS : 100

Preamble

This course familiarizes the learners with the essentials of Environmental Studies by focusing on variety of environmental issues and factors affecting environment.

Course Outcomes (CO)

On successful completion of the course, the learners will 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, Food Web and Bio geochemical.

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[K4]: examine 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 [K4]	1	1	-	1	2	1	1
Weightage of the course	08	05	01	07	08	05	05
Weighted percentage of Course contribution to Pos	1.35	1.26	1.25	1.99	4.82	2.21	2.6

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

UNIT I (6 hrs)

Structure of earth and its components: Atmosphere – Lithosphere – Hydrosphere – Biosphere. Renewable and non-renewable resources – Forest, water and energy resources.

UNIT II (6 hrs)

Ecosystem: Concept of ecosystem – Terrestrial and aquatic. Structure and function – Energy flow in the ecosystem – Food chain and food web – Ecological pyramids – Bio-geo chemical cycle – carbon and nitrogen cycle.

UNIT III (6 hrs)

Biodiversity: Introduction – Definition: genetic, species and ecosystem diversity. Indian Biodiversity Hotspots. Threats to biodiversity – Conservation of Biodiversity – In-situ and Ex-situ conservation strategies. IUCN Red list Categories.

UNIT IV (6 hrs)

Pollution: Definition – causes – effects and control measures of Air – Water – Noise – soil – nuclear pollution. Global issues – Global warming – acid rain – Ozone layer depletion. Water conservation – rain water harvesting and water recycling – solid waste management.

UNIT V (6 hrs)

Human Population and Environment: Population growth, variation among nations. Road safety awareness. Environment and human health. Human Rights. HIV/AIDS. Women and Child Welfare. Role of Information Technology in Environment and human health. Contribution of students and teachers in adoption of villages and steps to be taken for green villages.

TEXTBOOKS

1. Dharmaraj, J. *Text book of Environmental studies*, S. Chand and Co. New Delhi, 1995.
2. Susila Appadurai. *Environmental Studies*, New Century Book House, 2012.

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Books

1. Agarwal, K.C. *Environmental Biology*, Nidi publication Ltd, Bikaner, 2001.
2. Odum, E.P. *Fundamentals of Ecology*, W.B. Saunders Co. USA, 1971.
3. Miller, T.G. *Environmental sciences*, Wadsworth Publishing Co, New Delhi. 2004.

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1. <https://www.adcidl.com/pdf/India-Road, Traffic-Signs.pdf>.
2. <https://www.youtube.com/watch?v=QewEi2U1jLs>
3. <https://byjus.com/biology/endemic-species/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER – I
SKILL ENHANCEMENT COURSE - I: PRACTICAL: OFFICE AUTOMATION (21UCPS1P)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 50
EXT. MARKS: 50
MAX.MARKS: 100

Preamble

This Course introduces the students to impart comprehensive study of Office Automation tools and rendering the features of office packages and various functions in excel.

Course Outcomes (CO)

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

CO1[K1]: identify various types in office packages

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

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

CO4[K4]: analyse the data in a table and prepare evaluation chart

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

CO - PO Mapping table (Course Articulation Matrix)

PO	P01	P02	P03	P04	P05	P06	P07
CO							
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	1.68	1.51	1.25	2.28	1.2	1.77	2.6

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

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 - II
காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் (21UKKL21)
(From 2021- 2022 Batch Onwards)

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

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS :100

Preamble

This course introduces the students for obtaining elaborate knowledge in concepts, contracts, premium and procedure for claim and loss.

Course Outcomes (CO)

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

CO1[K1]: describe the concept of insurance

CO2[K2]: explain the various types of insurance policies

CO3[K3]: apply the principles of insurance in undertaking insurance policies in effectively

CO4[K4]: analysing the importance of insurance and its improvement

CO5[K5]: evaluate the factors avoiding business risk through insurance policies

CO - PO Mapping table (Course Articulation Matrix)

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1[K1]	2	2	-	2	-	1	-
CO2[K2]	1	2	-	1	-	-	-
CO3[K3]	1	1	-	2	1	1	1
CO4[K4]	3	2	1	1	-	-	-
CO5[K5]	3	1	1	2	1	1	1
Weightage of the course	10	8	2	8	2	3	2
Weighted percentage of Course contribution to POs	1.68	2.01	2.5	2.28	1.2	1.33	1.04

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

அலகு I - காப்பீடு அமைப்பும் ஒப்பந்தமுறைகளும்**(18 hrs)**

காப்பீடு - இலக்கணம் - காப்பீட்டின் இயல்புகள், செயல்பாடுகள் - அபாயம், இடர் - இன்னல்கள் - இடையறு - காப்பீட்டின் வரலாறு - அமைப்பு - காப்பீட்டின் முக்கியத்துவம் - காப்பீட்டு ஒப்பந்தம் - அடிப்படைக் கொள்கைகள் - ஒப்பந்தத்தின் வகைகள் - மறுகாப்பீடு - இரட்டைக் காப்பீடு - காப்பீட்டு பணிகளும் இன்றியமையாமையும் - காப்பீட்டுத் துறையின் ஆக்கக் கூறுகள் - காப்பீட்டுத்துறையில் அண்மையில் ஏற்பட்ட முன்னேற்றங்கள்.

அலகு II - ஆயுள் காப்பீடு மற்றும் வகைகள்**(18 hrs)**

ஆயுள் காப்பீடு - இலக்கணம் - நன்மைகள் - அடிப்படைக் கூறுகள் - பத்திரங்களின் வகைகள் - முழு ஆயுள் பத்திரம் - குறித்த கால ஆயுள் பத்திரம் - பணமீட்புப் பத்திரம் - முனைமம் செலுத்தும் முறையில் அடிப்படையிலான வகைகள் - இலாபத்தில் பங்கேற்கும் அடிப்படையிலான வகைகள் - காலவரை காப்பீட்டுப் பத்திரங்கள் - காப்பீட்டுத் தொகை வழங்கப்படும் முறையின் அடிப்படையிலான பத்திரங்கள் - காப்பீட்டின் பிறவகைகள் - ஆண்டுத் தொகை - பொருள் - ஆண்டுத் தொகை ஒப்பந்தத்தின் இயல்புகள் - வகைகள்.

அலகு III - முனைமம் கணக்கிடுதல்**(18 hrs)**

முனைமம் - பொருள் - முனைமத்தை நிர்ணயிக்கும் காரணிகள் - திட்டங்கள் - முனைமம் கணக்கிடுதலின் நிலைகள் - முனைமம் கணக்கிடும் முறைகள் - இறப்புவிசை அட்டவணை - நிகர ஒருதவணை முனைமம் கணக்கிடுதல் - நிதிமுதலீடு முக்கியத்துவம் - நிதிக்கான ஆதாரங்கள் - முதலீட்டின் கோட்பாடுகள் - மதிப்பீடு - மதிப்பிடலின் செய்முறை - எஞ்சும் பணம் ஆதாரங்கள் - பகிர்ந்தளிக்கும் முறைகள் - ஆயுள் காப்பீட்டுப் பத்திரம் - நிபந்தனைகள் - இடர் துவங்குதல் - வயது நிரூபணம் முனைமம் செலுத்துதல் - சலுகைநாட்கள் அறிவிப்பு - நியமனம் செய்தல் - உரிமைமாற்றம் செய்தல் - பத்திரம், உரிமை இழத்தல் - பத்திரஉரிமைமீட்பு - சரண் மதிப்பு கேட்புரிமை தொடர்பான நிபந்தனைகள் - கேட்புரிமையை தீர்வு செய்தல்.

அலகு IV - காப்பீட்டு ஒப்பந்தம் செய்வதற்கான செயல்முறை**(18 hrs)**

காப்பீட்டு ஒப்பந்தம் - பொருள் - முன்மொழிவுப் படிவம் - சொந்த அறிக்கை வயது நிரூபணம் - மருத்துவ பரிசோதனை - முகவரின் இரகசிய அறிக்கை - முன்மொழியை ஏற்றல் - முதல் முனைமம் செலுத்துதல் - காப்பீடுகளை விநியோகம் செய்தல் - காப்பீட்டு முகவரின் பங்கு மற்றும் செயல்பாடு - முகவர்களுக்கான நடத்தை நெறிகள் - இந்தியாவில் செயல்படும் ஆயுள் மற்றும் பொதுக் காப்பீட்டு நிறுவனங்கள் - இந்திய ஆயுள்காப்பீட்டு கழக அமைப்புமுறை - குறிக்கோள் - முக்கிய பணிகள்- காப்பீட்டு ஒழுங்கு மற்றும் மேம்பாட்டு ஆணையம் - காப்பீட்டு வணிகம் தனியார் மயமாக்கலுக்கு ஆதரவான மற்றும் எதிரான கருத்துகள் - தற்போதைய நிலை.

அலகு V - பொதுகாப்பீடு**(18 hrs)**

தீகாப்பீடு - பொருள் - இலக்கணம் - இன்னல்கள் - தன்மை - முக்கியத்துவம் - சிறப்பியல்பு - வகைகள் - நிபந்தனைகள் - ஒப்பந்தம் - அடிப்படைக் கொள்கைகள் - பத்திரம் எடுப்பதற்கான செயல்முறைகள் இழப்பீடு கோரல் - கடல் காப்பீடு - பொருள் - இலக்கணம் - இடர் - தன்மை - முக்கியத்துவம் - சிறப்பியல்பு - வகைகள் - நிபந்தனைகள் - ஒப்பந்தம் - அடிப்படைக் கொள்கைகள் - பத்திரம் எடுப்பதற்கான செயல்முறைகள் இழப்பீடுகோரல்.

பாடபுத்தகம்

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பார்வையிடவேண்டியவைகள்

புத்தகங்கள்

1. இராமலிங்கம் எல்.பி, மனோகரன் பி மற்றும் செல்வக்குமார் எம். *காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்*. ராஜபாளையம்: மெரிட். இந்தியா பப்ளிகேசன்ஸ், 2006.
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3. ரெங்கராஜன் டி. *காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்*. ராஜபாளையம்: M/S. ஸ்ரீரெங்கா பதிப்பகம், 2006.

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2. <https://www.mckinsey.com/industries/financial-services/our-insights/the-future-of-life-insurance-reimagining-the-industry-for-the-decade-ahead>
3. <https://www.policybazaar.com/corporate-insurance/articles/types-of-fire-insurance-policy-in-india/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF ENGLISH
UG Programme - B.A./B.Com./ B.B.A./B.SC./BCA
SEMESTER- II
COMMUNICATIVE ENGLISH - II (21UENL21)
(From 2021-2022 Batch onwards)

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

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS : 100

Preamble

This course helps the learners to develop their communication skills in English through listening, reading, speaking and writing practices.

Course Outcomes (CO)

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

CO1[K1]: relate and state ideas by reading and listening to recorded interviews and news

CO2[K2]: demonstrate effective speaking skills by offering suggestions, seeking permission and reporting ongoing activities

CO3[K3]: apply knowledge of word power and grammar rules through proverb expansion and paragraph writings

CO4[K4]: analyze simple poems and short stories to develop language skills through literature

CO5[K6]: construct grammatically correct and logically coherent paragraphs

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	1.68	2.01	2.5	2.28	1.2	0.88	1.56

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

UNIT I - LISTENING AND SPEAKING**(18 hrs)****A. Listening**

Listening to interviews

Listening to news reading

Listening to instructions-download apps in mobile handsets, cooking, sending e-mail

B. Speaking

Inviting person, offering suggestion and seeking permission

Making complaints and asking apology

Expressing likes, dislikes, hopes, wishes, regrets, sympathy, offering condolences, compliments and praising

Reporting conversations, facts, meetings/interviews, ongoing activities and future plans

Talking about the weather, past & future events, interesting plans and arrangements

UNIT II - READING AND WRITING**(18 hrs)****A. Reading**

Reading advertisements

Reading notices

Reading short passages

B. Writing

Proverb Expansion

Paragraph Writing

Essay writing

UNIT III - WORD POWER**(18 hrs)**

Synonyms & Antonyms

Misspelt words

Words related to- House, Clothing, Food, Education, Speaking, Holidays and Sports

UNIT IV - GRAMMAR**(18 hrs)**

Preposition and its kinds

Conjunction and its kinds

Articles

Tenses

UNIT V - LANGUAGE THROUGH LITERATURE**(18 hrs)****A. Poetry**

Sarojini Naidu - The Queen's Rival

John Masefield - Laugh and be Merry

Alfred Noyes	-	The Highwayman
B. Short Story		
Somerset Maugham	-	The Ant and the Grasshopper
Katherine Mansfield	-	A Cup of Tea

TEXTBOOKS

1. Carthy Mc., and Felicity O'Dell. *English Vocabulary in Use (Upper intermediate)*. UK: Cambridge University Press, 2005.
2. Pillai, Radhakrishna and K.Rajeevan. *Spoken English for You (Level One)*. Chennai: Emerald Publishers, 2009.
3. Pillai, Radhakrishna. *Emerald English Grammar and Composition*. Chennai: Emerald Publishers, 2016.

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1. *Life Skills (Jeevan Kaushal) Facilitators' Guidelines*. New Delhi: University Grants Commission, 2021.
2. Radha, Alamelu et.al. *Situational Grammar and Composition*. Chennai: New Century Book House Pvt. Ltd, 2008.
3. Sadanand, Kamalesh and Susheela Punitha. *Spoken English- A Foundation Course for speakers of Tamil*. Mumbai: Orient Blackswan, 2009.
4. Subramanian A.E. *Gifts to Posterity*. Chennai: Anu Chitra Publications, 2003.
5. Taylor, Grant. *English Conversation Practice*. New Delhi: Tata McGraw Hill Publishers, 2001.
6. Tilak, Raghukul. *Sarojini Naidu Selected Poems*. New Delhi: Educational Publishers, 2009.

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1. <https://allpoetry.com/Laugh-and-be-Merry>
2. <https://lincolnprep.wildapricot.org/resources/Reading%20Selections%20for%20Reading%20Competition/The%20Highwayman.pdf>
3. <https://learnenglish.britishcouncil.org/general-english/stories>
4. <https://www.talkenglish.com/lessonindex.aspx>
5. <https://www.englishhelper.com/>
6. <https://www.englishpage.com/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – II
CORE COURSE - III: FINANCIAL ACCOUNTING - I (21UCPC21)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the students to learn the primary focus of financial accounting and learn about General Accepted Accounting Principles (GAAP) and their key assumptions, as well as compare them to Indian Accounting Standards.

Course Outcomes (CO)

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

CO1[K1]: describe the process of computing incomplete records of accounts

CO2[K2]: examine the evidence of business transactions on credit basis

CO3[K3]: compute the claim to be lodged for loss of stock in fire insurance claim

CO4[K4]: examine the accounting system and performance of Non - profit organizations.

CO5[K5]: apply accounting standards to meet the challenges of business activity

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	-	2	1	1	1
CO3[K3]	3	2	-	1	1	1	1
CO4[K4]	3	2	1	2	1	2	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	15	10	2	8	5	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	3.01	2.21	2.08

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

UNIT I - SINGLE ENTRY SYSTEM**(15 hrs)**

Meaning – Definition – Salient Features – Limitations – Difference between Double Entry and Single Entry Systems – Ascertainment of Profit – Net Worth Method – Distinction between Balance Sheet and Statement of Affairs – Conversion Method – Missing Items and Appropriate Accounts to Find Them – How to Search for Required Information – Calculation of Missing Figures.

UNIT II - BILL OF EXCHANGE**(15 hrs)**

Retained Till Due Date – Discounted with Bank – Endorsed to Third Party – Retiring a Bill – Dishonour of a Bill – Renewal of Bill – Insolvency of Drawee – Accommodation Bills.

UNIT III - FIRE INSURANCE CLAIMS**(15 hrs)**

Need for Fire Insurance – Types of Fire Insurance Policies – Computation of Claim to be Lodged for Loss of Stock – Gross Profit Ratio – Abnormal Items – Average Clause – Accounting Entries for Fire Claims.

UNIT IV – ACCOUNTS OF NOT FOR PROFIT ORGANISATION**(15 hrs)**

Preparation of Receipts and Payments Account - Income and Expenditure Account – Preparation of Balance Sheet (When Receipts and Payments Account and/or Income and Expenditure Account are Given).

UNIT V - ACCOUNTING STANDARDS**(15 hrs)**

Accounting Standards - Indian and International Accounting Standards - Accounting Standards 1,3,6,10,14,21 and 29 - Application - Scope - Formulation - Advantages - Disadvantages - Challenges - Inflation Accounting (Theory only).

TEXTBOOK

1. Reddy T.S. and Murthy A. *Advanced Accountancy - Volume 1*. Chennai: Margham Publication, 2020.

REFERENCES**Books**

1. Shukla M.C, Gupta S.C. *Advanced Accountancy - Vol. 1*. New Delhi: Sultan Chand & Sons, 2019.
2. Gupta R.L and Radhaswamy M. *Advanced Accountancy -Vol. 1*. New Delhi: Sultan Chand & Sons, 2011.
3. Maheshwari S.N. and Suneel Maheshwari K. *Advanced Accountancy - Vol. 1*. New Delhi: Vikas Publishing, 2018.

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2. <https://byjus.com/commerce/class-11-accountancy-chapter-8-bill-of-exchange/>
3. https://www.tutorialspoint.com/financial_accounting/financial_accounting_insurance_claims.html
4. <https://sites.google.com/a/tges.org/accountancy/non-trading-organisations-a>
5. <https://www.indianaccounting.in/2017/12/list-of-indian-accounting-standards.html>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - II
CORE COURSE - IV: PRACTICAL: OBJECT ORIENTED PROGRAMMING WITH C++
(21UCPC2P)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 50
EXT. MARKS: 50
MAX.MARKS:100

Preamble

This course introduces the students to impart basic concepts of Object Oriented Programming and rendering the features of derived types and various functions with ease and promote a successful program developer to meet IT sectors.

Course Outcomes (CO)

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

CO1[K1]: state the difference between top down and bottom up approach

CO2[K2]: classify the OOP concepts, statements and functions

CO3[K3]: make use of syntax and semantics for different problems

CO4[K4]: analyse the relevant OOP to write the program.

CO5[K5]: assess the features of C++ including templates, file and exception handling for providing programmed solutions to complex problems.

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	1	-	1	1	1	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K5]	3	3	1	3	1	2	1
Weightage of the course	15	10	2	9	5	5	3
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.56	3.01	2.21	1.56

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

1. Arithmetic Operations using Class.
2. Matrix Manipulation.
3. Pattern Display using One Dimensional Array.
4. Area Calculation using Function Overloading.
5. Simple Interest Calculation using Inline Function.
6. Factorial Calculation using Recursion.
7. Operator Overloading.
8. Friend Function.
9. Constructor Overloading.
10. Employee Payroll Calculation using Multilevel Inheritance.
11. Student Mark List using Multiple Inheritance.
12. Pointer Expression.
13. File Mode Operations.
14. Exception Handling.
15. String Manipulation Functions.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - II
ALLIED COURSE - II: OBJECT ORIENTED PROGRAMMING WITH C++ (21UCPA21)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS: 60
MAX.MARKS: 100

Preamble

This Course introduces the students to impart basic concepts of Object Oriented Programming and rendering the features of derived types and function with ease and promote a successful programmer to meet IT needs.

Course Outcomes (CO)

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

CO1[K1]: define the various concepts of object-oriented programming 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]: classify the function, statements and derived types of data

CO5[K5]: assess the features of file handling and exception handling function on OOPS

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	1	-	1	1	-	-
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	-	2	1	1	1
CO5[K5]	3	2	1	3	1	2	1
Weightage of the course	15	9	1	9	5	4	3
Weighted percentage of Course contribution to POs	2.53	2.26	1.25	2.56	3.01	1.77	1.56

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

UNIT I - C++ AND PRINCIPLES OF OOPS (12 hrs)

Introduction – Software Evaluation – Basic Concepts of OOPS – Benefits of OOPS - Application of OOPS - Structure of C++ program – C++ Tokens – Identifiers and Constants - Basic Data Types – User Defined Data Types – Derived Data Types – Storage Classes - Variables – Operators in C++.

UNIT II - CLASSES AND STATEMENTS (12 hrs)

Classes: Specifying a Class – Creating Objects - Accessing Class member - Defining a Member Function – Array with in a Class – Array of Objects – Objects as Argument. **Statements:** If Statements - If Else Statement - Nested If Else Statements - Else If Ladder - Switch Statements – For Statement – While Statement - Do While Statement.

UNIT III - FUNCTIONS AND CONSTRUCTOR (12 hrs)

Functions: Main Function - Call by Reference – Return by Reference – Inline Function – Recursion – Friend and Virtual Function – Function Overloading – Operator Overloading. **Constructor:** Introduction - Multiple Constructor in a Class – Types of Constructor – Default Constructor - Parameterized Constructor - Copy Constructor - Destructors.

UNIT IV - INHERITANCE, POINTER AND STRING (12 hrs)

Inheritance: Introduction - Single Inheritance – Multiple Inheritance – Multilevel Inheritance – Hybrid Inheritance - Hierarchical Inheritance. **Pointer:** Introduction – Pointer to Objects – This Pointer – Polymorphism. **String:** Introduction - String Objects – Manipulation String – String Character Need.

UNIT V - FILES AND EXCEPTION HANDLING FUNCTION (12 hrs)

Files: Introduction – File Stream Operations - Opening and Closing File - End of File – File Modes – File Operations. **Exception Handling Function:** Introduction - Basics Mechanism – Throw – Catch – Rethrow – Exception in Constructor and Destructor – Exception in Operator Overloading.

TEXTBOOK

1. Balagurusamy E. *Object Oriented Programming with C++*. New Delhi: McGraw Hill Education (India), Private Limited, 7th Edition, 2017.

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1. Herbtz Schildt. *C++: The Complete Reference*. New Delhi: McGraw Hill, 4th Edition, 2013.
2. Bjarne Stroustrup. *The C++ Programming Language*. New Delhi: Addison-Wesley, 4th Edition, 2013.
3. Ashok Kamthane. *Programming in C++*. Delhi: Pearson Education, 2013.

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1. https://www.w3schools.com/cpp/cpp_conditions.asp
2. https://www.tutorialspoint.com/cplusplus/cpp_overloading.htm
3. [https://www.slideshare.net/Tech MX/inline-function](https://www.slideshare.net/Tech-MX/inline-function)
4. <https://slideplayer.com/slide/12755079/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG PROGRAMME
SEMESTER –II

ABILITY ENHANCEMENT COMPULSORY COURSE – II: VALUE EDUCATION (21UVED21)
(From 2021 - 2022 Batch onwards)

HOURS/WEEK: 1

CREDIT : 1

DURATION : 15 hrs

INT. MARKS : 40

EXT. MARKS : 60

MAX. MARKS: 100

Preamble

This course aims to promote the values of peace, non-violence, religious tolerance and secular thinking among the learners and equip the learners for a harmonious living in the multi-cultural pluralistic society.

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[K4]: examine the importance of harmonious living in the multi-cultural
Pluralistic society.

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
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 [K4]	1	1	-	1	2	1	1
Weightage of the Course	08	05	01	05	09	04	07

Weighted percentage of Course contribution to POs	1.35	1.26	1.25	1.42	5.42	1.77	3.65
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Based on the level of contribution ('3'-High, '2'-Medium, '1'-Low '-' No Correlation)

UNIT I – VALUES AND INDIVIDUAL (3 hrs)

Meaning of values – classification of values – Need for value education – Personal values like adaptability, courage, cheerfulness, dignity of labour and self control – Self discipline - Self Confidence - Self initiative - Social values like sacrifice, forgiveness, Honesty, good manners, tolerance, friendship, hospitality, cooperation and civic sense – Moral values like purity, dedication, punctuality, loyalty, truthfulness and sense of duty.

UNIT II – VALUES AND SOCIETY (3 hrs)

Definition of society – democracy – secularism – socialism – Human rights – social integration – Social Justice – Role models: Akbar, Balagangadhar Tilak, Abdul Kalam, Mother Teresa.

UNIT III – VALUES AND RELIGIONS (3 hrs)

Values in Hinduism, Christianity, Islam and Buddhism – Need for religious harmony inter faith dialogue – Role Models: Vivekananda, Narayana Guru, Aravindar, Tagore, Vallalar Ramalingar, Gandhi.

UNIT IV – VALUES AND NATIONAL INTEGRATION (3 hrs)

Secularism and National Integration – Message from the life of Gandhiji, Nehru, Bharathi, Subash Chandra Bose, Sarojini Naidu etc.

UNIT V – VALUES AND SCIENCE (3 hrs)

Indian Gurus – Indian Scientists – Indian Universities – Indian Mathematicians and World Scientists – Science and Religion – Science, Technology development and values – Science and Human values.

TEXTBOOK

1. Pitchaikani Prabhakaran, A. Babu Franklin, M.Archanadevi, *Value education*, Sri Kaliswari college (Autonomous), Sivakasi, 2017.

REFERENCES

Books

1. Subramanyam, K. *Values in Education*, Ramana Publications, 1995

2. Swamy Chidbhananda, *Indian National Education*, Publication by Ramakirshna Tapovanam.
3. அறிஞர் குழு (தொகுப்பு). *வாழ்வியல் விழுமியங்கள்*, உலக சமுதாய சேவா சங்கம், ஆழியாறு.

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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 - II

**SKILL ENHANCEMENT COURSE - II: FINANCIAL MARKETS AND SERVICES (21UCPS21)
(From 2021- 2022 Batch Onwards)**

HOURS/WEEKS: 2

CREDIT : 1

DURATION : 30 hrs

INT.MARKS : 40

EXT.MARKS : 60

MAX.MARKS:100

Preamble

This course introduces the students to the landmark achievements of the Financial System with an emphasis on various investment and procurement avenues, Regulative and Preservative Mechanism.

Course Outcomes (CO)

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

CO1[K1]: describe the concepts and structure of the Indian Financial system

CO2[K2]: explain the various types of financial markets for invest their money and procure necessary funds to their business

CO3[K3]: determine the process and operating components in secondary market

CO4[K4]: analyse the Regulator and preservative system of securities and other needs in Share markets

CO5[K5]: choose the suitable investment avenue among different share markets' avenues

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	1	1	-	2	1	-	-
CO2[K2]	2	1	-	1	-	1	1
CO3[K3]	2	1	-	-	1	1	-
CO4[K4]	3	2	1	1	-	1	1
CO5[K5]	3	3	1	1	-	1	1
Weightage of the course	11	8	2	5	2	4	3
Weighted percentage of Course contribution to POs	1.85	2.01	2.5	1.42	1.2	1.77	1.56

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

Approved in the Academic Council-XIII held on 11/08/2021

21UCP59

UNIT I - CONCEPTS OF FINANCIAL SYSTEM**(6 hrs)**

Financial System - Functions of the Financial System - Financial Concepts - Financial Assets - Financial Intermediaries - Financial Markets - Capital Market – Money Market - Financial Rates of Return - Financial instruments.

UNIT II - MAJOR INDUSTRIAL SECURITIES MARKETS**(6 hrs)**

New Issue Market - Functions of New Issue Markets - Players in New Issue Market - Secondary Market - Recognition of Stock Exchange - Commodities Market.

UNIT III - OPERATION OF SECONDARY MARKET**(6 hrs)**

Listing of Securities - Listing Process - Stock Brokers - Stock Exchanges in Various Countries.

UNIT IV - STOCK EXCHANGE REGULATOR IN INDIA**(6 hrs)**

SEBI - Objectives - Functions - SEBI and the Central Government - Securities Depository System – Meaning- Benefits – Depository Process in India (NSDL & CDSL)

UNIT V - MAJOR AVENUES OF SECONDARY MARKETS IN INDIA**(6 hrs)**

BSE - BOLT System - OTCEI – Features – Participants – NSE – Objectives – Features - Online trading – Mobile trading.

TEXTBOOK

1. Gordon and Natarajan. *Financial Markets and Services*. Mumbai: Himalaya Publishing House, 2018.

REFERENCES**Books**

1. Natarajan L. *Securities Laws and Market operation*. Chennai: Margham publications, 2016.
2. Bhalla V.K. *Fundamental of Investment Management*. New Delhi: S.Chand Publications, 2005.
3. Machiraja H.R. *Indian Financial System*. Delhi: Vikas Publishing House, 2006.

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1. <https://www.youtube.com/watch?v=y>IfBG7p92U>
2. <https://www.youtube.com/watch?v=B33uTeNvPy0>
3. <https://www.youtube.com/watch?v=HoZA9-OoVa8>
4. <https://www.youtube.com/watch?v=th9YMar7ql8>
5. <https://www.youtube.com/watch?v=7Oex8UcCmC4>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
UG PROGRAMME
SEMESTER – II
DISASTER MANAGEMENT (21UDMG21)
(From 2021-2022 Batch onwards)

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

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS :100

Preamble

This course introduces the learners to know the causes and impact of disasters and the agencies for disaster management in India.

Course Outcomes (CO)

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

CO1[K1]: outline the causes and impact of disasters.

CO2[K2]: explain the features of national policy on disaster management.

CO3[K3]: present the issues in rehabilitation.

CO4[K4]: classify the mitigation measures.

CO5[K5]: assess the role of the agencies for disaster management.

CO-PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	1	1	-	2	2
CO2[K2]	2	1	-	1	-	-	1
CO3[K3]	1	2	1	1	-	-	2
CO4[K4]	1	2	-	1	1	2	2
CO5[K5]	1	2	-	1	1	-	1
Weightage of the course	07	08	02	05	02	04	08
Weighted percentage of Course contribution to POs	1.18	2.01	2.5	1.42	1.2	1.77	4.17

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

UNIT I (3 hrs)

Introduction – Disaster – Hazards – Causes and Impact of Disasters – Levels of Disaster – Casual Factors of Disaster – Phases of a Disaster.

UNIT II (3 hrs)

Disaster Mitigation – Risk Reduction Measures – Mitigation Actions – Disaster Management Cycle – Classification of Mitigation Measures.

UNIT III (3 hrs)

Disaster Preparedness and Planning – Objectives – Strategies – Elements of Disaster Preparedness – Principles of Disaster Planning.

UNIT IV (3 hrs)

Disaster Rehabilitation – Issues in Rehabilitation – Objectives – Approaches – Elements of a Rehabilitation Programme.

UNIT V (3 hrs)

Framework Disaster Management in India – Features of National Policy on Disaster Management – Primary and Secondary Relief Functions of Central Government – Disaster Management Act 2005 – Agencies for Disaster Management: India Red Cross Society, NIDM – Bharat Scouts and Guides, India Paramilitary Forces.

TEXTBOOK

1. Satish Modh. *Introduction to Disaster Management*. New Delhi: Macmillan Publishers India Limited, 1st Edition, 2015.

REFERENCES

Books

1. Balamurugan P K and Ajith Kumar S. *Disaster Management*. Chennai: New Century Book House Private Limited, 1st Edition, 2020.
2. Dasgupta R. *Disaster Management and Rehabilitation*. New Delhi: Mittal Publications, 1st Edition, 2010.
3. Narayanan B. *Disaster Management*. New Delhi: A.P.H. Publishing Corporation, 1st Edition, 2009.

Web Sources

1. <https://nptel.ac.in/courses/105/104/105104183/>
2. <https://nidm.gov.in/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
CORE COURSE - V: PROGRAMMING IN JAVA (21UCPC31)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the students to the land mark achievements of programming usage of Java environment and applies the concept of data types, iterative execution, methods and defining classes, using class libraries, creation and the usage of arrays, threads and applies java applets.

Course Outcomes (CO)

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

CO1[K1]: detail in concepts of java programming

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

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

CO4[K4]: analyze the importance of thread, managing error, applet and exception

CO5[K5]: access the Input / Output Exceptions, using the File

CO - PO Mapping table (Course Articulation Matrix)

PO	P01	P02	P03	P04	P05	P06	P07
CO							
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	2	-	2	1
Weightage of the course	15	10	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.21	2.08

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

UNIT I – FUNDAMENTALS OF OOPS, JAVA EVOLUTION AND OVERVIEW OF JAVA

(18 hrs)

Fundamentals of OOPS: Introduction - Object-Oriented Paradigm– Basic Concepts of Object - Oriented Programming – Benefits of Object - Oriented Programming – Application of Object-Oriented Programming. **Java Evolution:** Java History – Features – How Java differs from C and C++ – Java and Internet – Java and World Wide Web –Web Browsers. **Overview of Java Language:** Simple Java program – Structure – Java Tokens - Java Statement – Java Virtual Machine.

UNIT II - CONSTANTS, VARIABLES, DATA TYPES, OPERATORS AND DECISION MAKING WITH BRANCHING AND LOOPING

(18 hrs)

Constants, Variables, Data Types: Introduction - Declaration of Variable - Giving Values to Variable - Scope of Variables. **Operators:** Arithmetic Operators -Relational Operators - Logical Operators – Assignment - Increment and Decrement, Conditional Operator - Bitwise Operator. **Decision Making with Branching and Looping:** Simple If – If... Else – Nesting of If...Else – Switch – The ? : Operator - While – Do - For – Jumps In Loops - Labeled Loops.

UNIT III - CLASSES, OBJECTS, METHODS AND ARRAYS

(18 hrs)

Class, Objects, Methods: Defining a Class - Methods Declaration - Creating Objects - Accessing Class Members - Method Overloading - Static Members - Nesting of Methods – Inheritance - Overriding Methods. **Arrays:** One Dimensional Arrays - Creating an Array - Two Dimensional Array – Strings – Vector. **Interfaces:** Multiple Inheritance – Defining Interfaces – Extending Interfaces – Implementing Interfaces.

UNIT IV – PACKAGES, MULTITHREADING AND APPLET

(18 hrs)

Packages: Java API Packages - Using System Packages - Naming Conventions - Creating Packages - Accessing Packages. **Multithreading:** Creating Threads - Extending Thread Class - Stopping and Blocking Thread - Life Cycle of a Thread. **Applet:** Preparing to Write Applets - Building Applet Code - Applet Life Cycle-Creating an Executable Applet - Running Applet.

UNIT V- MANAGING INPUT / OUTPUT FILES IN JAVA

(18 hrs)

Concepts of Streams - Stream Classes – Byte Stream Classes – Character Stream Classes – Using Streams – Other Useful I/O Classes – Using the File Class – Input/Output Exceptions – Creation of Files – Reading / Writing Characters, Reading / Writing Byte - Handling Primitive Data Types – Random Access Files.

TEXTBOOK

1. Balagurusamy E. *Programming With Java*. New Delhi: McGraw hill Education (India) Private Ltd., Sixth Edition, 2020.

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Books

1. Hebert Schildt. *Java The Complete Reference*. New Delhi: McGraw Hill Education (India) Private Ltd., 8th Edition, 2011.
2. Duane Jarc J. *Java Programming and Projects*. New Delhi: Dream Tech Press, 5th Edition, 2006.
3. Jaime nino, Frederick and Hosch A. *An Introduction to Programming and Object Oriented Design using Java*. New Delhi: John Wiley &sons, 2001.

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1. <https://www.mindview.net/Books/TIJ>
2. <https://docs.oracle.com/javase/tutorial>
3. <https://www.oreilly.com/programming/free/introducing-java-8.csp>
4. <https://www.oreilly.com/programming/free/java-the-legend.csp>
5. <https://math.hws.edu/javanotes/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
CORE COURSE - VI: FINANCIAL ACCOUNTING - II (21UCPC32)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS: 60
MAX.MARKS: 100

Preamble

This course introduces the students to impart advanced knowledge for preparing financial statement and solving the business problem.

Course Outcomes (CO)

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

CO1[K1]: describe the elements of financial information for accounting procedures

CO2[K2]: illustrate the various special accounting concept in business enterprises

CO3[K3]: apply the principles of accounting to control and manage the funds

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

CO5[K5]: select the accounting methods for recording and ascertain the profitability and financial position of business

CO - PO Mapping table (Course Articulation Matrix)

CO \ PO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	2	-	1	-	1	1
CO3[K3]	3	2	-	2	1	2	1
CO4[K4]	3	2	1	2	1	2	1
CO5[K5]	3	3	1	2	1	1	1
Weightage of the course	15	10	2	8	4	6	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	2.41	2.65	2.08

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

UNIT I - HIRE PURCHASE AND INSTALLMENT SYSTEM**(18 hrs)**

Hire Purchase: Meaning – Contents of Hire Purchase Agreement – Important Terms – Different Methods of Calculation of Interest – Accounting Treatment in the Books of Hire Purchaser and Hire Vendor – Default and Repossession – Hire Purchase Trading Account – Debtors Method Only – **Installment System:** Introduction - Purchase System – Accounting Entries.

UNIT II – ROYALTY ACCOUNTS**(18 hrs)**

Royalty Accounts - Meaning - Minimum Rent – Short Workings – Recoupment of Short Working – Treatment of Unrecouped Short Working – Accounting Treatment in the Books of Lessor – Accounting Treatment in the Book of Lessee – Without Minimum Rent Account is Opened – With Minimum Rent Account is Opened – Sub Lease.

UNIT III - BRANCH AND DEPARTMENTAL ACCOUNTS**(18 hrs)**

Branch Accounts: Meaning – Types Of Branches [Excluding Foreign And Independent Branches] – Accounting Treatment – Debtors' System – Final Account System – Goods Invoiced to Branch at Selling Price. **Departmental Accounts:** Meaning of Department and Departmental Accounting – Allocation of Expenses – Inter-Departmental Transfers.

UNIT IV – VOYAGE ACCOUNTS AND FARM ACCOUNTS**(18 hrs)**

Voyage Accounts: Introduction – Preparation of Voyage Account – Unfinished Voyage – Brief Explanation of Specialised Terms used in Voyage Account. **Farm Accounts:** Introduction – Objectives of Farm Accounting - Special Characteristics of Farm Accounting - Recording of Farming Transactions.

UNIT V - GOVERNMENT ACCOUNTING**(18 hrs)**

Meaning - Features and Objectives of Government Accounting - Difference between Commercial Accounting and Government Accounting – General Principles of Government Accounting – System of Financial Administration and Financial Control in India - Accounts Keeping of the Government - Classification of Accounts - Consolidated Fund - Contingency Fund and Public Accounts - Government Accounting Standards Advisory Board.

TEXTBOOK

1. Reddy T.S. and Murthy. *Advanced Accountancy - Vol.1*. Chennai: Margham Publications, 2020.

REFERENCES

Books

1. Arulnanadam M.A. and Raman K.S. *Advanced Accountancy - Vol.1. (Financial Accounting), Vol.II (Corporate Accounting)*. Mumbai: Himalaya Publishing House, 2020.
2. Pillai R.S.N, Bagavathi and Uma S. *Fundamentals of Accounting -Vol.1*. New Delhi: S.Chand & Company Pvt.Ltd., 2016.
3. Herekar Shefali Nandan P.M. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, 2013.
4. Gupta R.L and Radhaswamy M. *Advanced Accountancy - Vol.1*. New Delhi: Sultan Chand & Sons, 2010.

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1. <https://kullabs.com/class-11/accounting-/government-accounting-3/concept-features-objectives-and-origin-of-government-accounting>
2. <https://accountlearning.blogspot.com/2010/09/differences-betwen-government.html>
3. https://cag.gov.in/uploads/journal/journal_journal_journal_August_2018/gasab-narrative.html

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - III
CORE COURSE – VII: COST ACCOUNTING (21UCPC33)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT. MARKS: 60
MAX.MARKS: 100

Preamble

This course introduces the students to gain knowledge about the concepts of cost accounting and different methods and techniques of cost.

Course Outcomes (CO)

On successful completion of this course students will be able to

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

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

CO3[K3]: apply various costing techniques to solve the business problem

CO4[K4]: examine the importance of cost ascertainment and effective function in sales department

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

CO – PO Mapping table (Course Articulation Matrix)

PO	P01	P02	P03	P04	P05	P06	P07
CO							
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	2	8	5	5	3
Weighted percentage of Course contribution to POs	2.53	2.76	2.5	2.28	3.01	2.21	1.56

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

UNIT I – COST ACCOUNTING

(15 hrs)

Cost Accounting - Meaning – Scope – Objectives – Cost Accounting vs. Financial Accounting – Cost Accounting vs. Management Accounting – Classification and Elements of Cost – Cost Accounting Standard – Preparation of Cost Sheet – Tenders.

UNIT II – MATERIAL CONTROL

(15 hrs)

Level of Material Control – Need for Material Control – Economic Ordering Quantity – ABC Analysis – Perpetual Inventory – Purchase and Stores Control - Purchase of Materials – Purchase Procedure – Stores Control – Different Levels of Stock – Material Issue Procedure – Pricing of Material.

UNIT III – LABOUR AND OVERHEAD

(15 hrs)

Labour: Labour Turn Over – Idle Time – Control Over Idle Time – Methods of Remunerating Labour – Incentive Wages Plan. **Overhead:** Meaning – Allocation - Absorption – Apportionment of Overhead – Importance of Overhead – Classification of Overhead – Reapportionment of Overhead – Repeated Distribution of Overhead – Direct Method and Simultaneous Equitation Methods.

UNIT IV – PROCESS COSTING

(15 hrs)

Process Costing - Feature of Process Costing – Loss and Gain in Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain (Excluding Inter Process Profit and Equivalent to Production).

UNIT V – CONTRACT COSTING AND RECONCILIATION OF COST AND FINANCIAL ACCOUNTING

(15 hrs)

Contract Costing: Profit on Incomplete Contract. **Reconciliation of Cost and Financial Accounting:** Meaning – Reasons for Reconciliation – Procedure for Reconciliation of Cost and Financial Accounting.

TEXTBOOK

1. Pillai R.S.N, Bagavathi V. *Cost Accounting*. New Delhi: S.Chand and Sons, 2016.

REFERENCES

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1. Reddy T.S. and Hari Prasad Reddy. *Cost Accounting*. Chennai: Marham Publications, 2020.
2. Jain S.P. and Narang K.L. *Cost Accounting*. Chennai: Kalyani Publishers, 2019.
3. Shukla M.C, Gupta M.P. and Grewal T.S. *Cost Accounting*. New Delhi: Chand and Sons, 2006.

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1. <https://library.ku.ac.ke/wpcontent/downloads/2011/08/Bookboon/Accounting/managerialand-cost-accounting.pdf>
2. <https://www.pearson.com.au/products/H-J-Horngren-Charles-T-et-al/H-J-Horngren-Charles-TEt-Al/Cost-Accounting-A-Managerial-Emphasis-eBook>
3. <https://www.coursera.org/learn/core-concepts-of-accounting>
4. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-8.pdf>
5. <https://www.docsity.com/en/subjects/cost-accounting/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – III
CORE COURSE – VIII: PRACTICAL: JAVA PROGRAMMING (21UCPC3P)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 5

CREDITS : 4

DURATION : 75 hrs

INT. MARKS : 50

EXT. MARKS : 50

MAX. MARKS: 100

Preamble

This Course introduces the students to the landmark achievements of programming usage of Java environment. Java applies to create, debug and run simple java programs using package, threads, inheritance and applet.

Course Outcomes (CO)

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

CO1[K1]: find the arithmetic and string operation used in operators

CO2[K2]: make use of syntax and semantics for getting result of programming

CO3[K3]: apply the concept function overloading and exception handling in java

CO4[K4]: simplify the package and thread to generate outcome

CO5[K5]: measure the multiple inheritance using real time application programming

CO - PO Mapping table (Course Articulation Matrix)

PO	P01	P02	P03	P04	P05	P06	P07
CO							
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	2	-	1	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K5]	3	3	1	2	-	2	1
Weightage of the course	15	11	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.76	2.5	2.28	1.81	2.21	2.08

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

1. Arithmetic Operations.
2. Class and Object in Java.
3. Function Overloading & Function Overriding Methods in Java.
4. Implementation of Abstract Class.
5. Implement Exception Handling.
6. Packages in Java.
7. Interface in java.
8. Multiple Threads in Java.
9. Applets to draw the various Polygons.
10. Multiple Inheritance using Interfaces in Java.
11. Assign Priorities to Threads in java

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
ALLIED COURSE - III: BUSINESS STATISTICS (21UCPA31)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course is introduced to familiarize the students with basic concepts of the Business Statistics and a hands on practice of the various statistical tools and techniques.

Course Outcomes (CO)

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

CO1[K1]: describe the various statistical concept used in business

CO2[K2]: interpret the relevance of statistical findings for business problem solving and decision making

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	P01	P02	P03	P04	P05	P06	P07
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	2	7	4	6	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	1.99	2.41	2.65	2.08

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

UNIT I - INTRODUCTION AND ARRANGEMENT OF DATA (12 hrs)

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

UNIT II - MEASURES OF CENTRAL TENDENCY (12 hrs)

Measures of Central Tendency – Arithmetic Mean – Combined Mean – Weighted Arithmetic Mean – Geometric Mean – Harmonic Mean – Median – Mode.

UNIT III - MEASURES OF DISPERSION (12 hrs)

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Combined Standard Deviation – Co-Efficient of Variation.

UNIT IV - MEASUREMENT OF VARIABLE IN CORRELATION AND REGRESSION (12 hrs)

Correlation: Methods of Correlation – Scattered Diagram – Graphic Method – Karl Pearson's Co-Efficient of Correlation – Rank Correlation – Concurrent Deviation Method.
Regression: Regression Analysis – Regression Line – Regression Equation – Least Square Method.

UNIT V - METHODS OF INDEX NUMBER (12 hrs)

Index Numbers – Methods of Constructing Index Numbers – Weighted and Unweighted Indices – Fisher's Ideal Index – Time Reversal and Factor Reversal Test – Consumer Price Index.

TEXTBOOK

1. Pillai R.S.N. and Bagavathi V. *Statistics*. New Delhi: S.Chand and Sons, 2019.

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2. Manoharan M. and Elango C. *Statistical Methods*. Palani: Palani Paramount Publication, 2009.
3. Arora P.N. and Arora S.N. *Statistics for management*. New Delhi: S.Chand and Sons, 2009.

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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
NON MAJOR ELECTIVE COURSE - I: PRINCIPLES OF ACCOUNTING (21UCPN31)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 2

CREDIT : 1

DURATION : 30 hrs

INT.MARKS : 40

EXT.MARKS : 60

MAX.MARKS: 100

Preamble

This course introduces the students to understand the basics of Accounting and this syllabus covers the fundamental concepts such as Book keeping, Accounting journals, Ledger, Trial Balance, Subsidiary books and Final accounts for Sole traders.

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]: analyse the financial position of business

CO5[K4]: classify the various methods of accounts used in business

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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[K4]	1	1	-	1	-	1	1
Weightage of the course	9	5	0	8	0	5	5
Weighted percentage of Course contribution to POs	1.52	1.26	0	2.28	0	2.21	2.6

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 & 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.

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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.

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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 COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - III
SKIL ENHANCEMENT COURSE - III: PRACTICAL: DESKTOP PUBLISHING (21UCPS3P)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 50
EXT. MARKS: 50
MAX.MARKS: 100

Preamble

This course introduces the students to achieved skill development in designing, editing and animation tools.

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]: measure the importance of designing and animation

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)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	1	1	-	1	-	1	-
CO2[K2]	2	1	-	1	-	1	1
CO3[K3]	2	1	-	1	1	1	1
CO4[K5]	1	2	-	1	1	2	1
CO5[K6]	3	2	1	2	1	1	1
Weightage of the course	9	7	1	6	3	6	4
Weighted percentage of Course contribution to POs	1.52	1.76	1.25	1.71	1.81	2.65	2.08

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

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

11. Create Ball Animation.
12. Create Animation Using Shapetween.
13. Create Text Animation.
14. Create Star Animation.
15. Apply Frame By Frame Animation.
16. Apply Text Masking Using Flash.
17. Apply Photo Masking Using Flash.
18. Creating Symbols In Flash.
19. Perform Arithmetic Calculation Using Action Script.
20. Calculate Prime Number Using Action Script.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – IV
CORE COURSE - IX: RELATIONAL DATABASE MANAGEMENT SYSTEM (21UCPC41)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS: 60
MAX.MARKS: 100

Preamble

This course introduces the students possess knowledge of database models and demonstrate the principles of database constraints behind systematic database design by covering the normalization concepts.

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]: classify the relational operations, commands, data types, normal form and storage media

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

CO4[K4]: compare various normalization methods and storage media

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

CO – PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	1	-	2	-	1	1
CO3[K3]	3	2	-	1	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	10	2	8	3	6	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.65	2.08

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

UNIT I - INTRODUCTION TO DATABASE

(18 hrs)

Database System Applications – Purpose of Database Systems – View of Data – Database Languages - Database Design – Transaction Management - Database Architecture - Database Users and Administrators – History of Database Systems - Introduction to the Relational Model - Structure of Relational Database – Database Schema – Keys – Schema Diagrams – Relational Query Languages – Relational Operations.

UNIT II - INTRODUCTION TO SQL

(18 hrs)

Overview of The SQL Query Language – SQL Data Definition – Basic Structure of SQL Queries – Additional Basic Operators – Set Operators – Null Values – Aggregate Functions – Sub Queries - Nested Sub Queries – Modification of the Database.

UNIT III - DATABASE DESIGN USING THE E-R MODEL

(18 hrs)

Overview of the Design Process - The Entity Relationship Model – Constraints - Entity Relationship Diagram-Entity Relationship Design Issues – Extended ER Features – The Relational Algebra - Intermediate SQL - Join Expression - Views – Transactions – Integrity Constraints – SQL Data Types – Authorization.

UNIT IV - RELATIONAL DATABASE DESIGN

(18 hrs)

Features of Good Relational Designs– First Normal Form– Decomposition using Functional Dependencies – Boyce Codd Normal Form - Third Normal Form – Fourth Normal Form - Database Design Process - Advanced SQL - Functions and Procedures – Triggers.

UNIT V - STORAGE AND FILE STRUCTURE

(18 hrs)

Storage: Overview of Physical Storage Media – Magnetic Disks and Flash Storage – Tertiary Storage. **File structure:** File Organization – Organization of Records in Files – Sequential File Organization – Data Dictionary Storage.

TEXTBOOK

1. Abraham Silberschatz, Henry Korth F. and Sudharshan S. *Database System Concept*. New Delhi: The McGraw Hill Companies, 6th Edition, 2013.

REFERENCES

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1. Elmasri Ramesh and Navathe Shamkant. *Fundamentals of Database System*. United States of America: *Pearson Education*, 6th Edition, 2017.
2. Ramakrishnan and Gehrke. *Database Management Systems*. New Delhi: McGraw Hill, 3rd Edition, 2002.

3. Alexis Leon and Mathews Leon. *Fundamentals of Database Management System*. New Delhi: Vijay Nicole Imprints Pvt. Ltd., 2006.

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2. https://www.tutorialspoint.com/dbms/er_model_basic_concepts.htm
3. https://onlinecourses.swayam2.ac.in/cec19_cs05/preview
4. <https://www.youtube.com/watch?v=OQanW4NVksY>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – IV
CORE COURSE – X: FINANCIAL ACCOUNTING – III (21UCPC42)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 6
CREDITS : 5
DURATION : 90 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the students to get thorough knowledge on the accounting practice prevailing in partnership firms and other allied aspects.

Course Outcomes (CO)

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

CO1[K1]: describe the concept and procedure of partnership accounting

CO2[K2]: explain various types and treatment of goodwill

CO3[K3]: calculate the adjustment of accounts during admission, retirement, death and dissolution of partners

CO4[K4]: examine the final settlement of partners when retirement, death and insolvency

CO5[K5]: assess the factors affecting the partners capital in the firm

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	-	2	1	1	1
CO3[K3]	3	2	-	1	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	2	9	5	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.56	3.01	2.21	2.08

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

UNIT I – PARTNERSHIP FIRM**(18 hrs)**

Partnership – Definition – Provisions Relating to Partnership Accounting – Partners Capital and Current Accounts – Fixed Capital and Fluctuating Capital – Appropriation of Profits – Past Adjustments – Profit and Loss Adjustment Account – Guarantees of Profit to a Partner.

UNIT II – ADMISSION AND RETIREMENT OF PARTNER**(18 hrs)**

Admission of Partners – Calculation of New Ratio – Sacrificing Ratio – Treatment of Goodwill – Accounting Standard – Application of Accounting Standard – Adjustment for Revaluation of Assets and Liabilities – Accumulated Profit, Loss and Reserves – Preparation of New Balance Sheet – Retirement of Partners – Gaining Ratio – Transfer of Balances Due to Retired Partner – Purchase of Retiring Partner's Share by the Remaining Partners – Preparation of Balance Sheet after Retirement of a Partners.

UNIT III – DEATH AND AMALGAMATION OF FIRMS**(18 hrs)**

Death of a Partner – Joint Life Policy – Accounting Treatment of Joint Life Policy – Settlement of Amount Due to Legal Representatives of Deceased Partner – Amalgamation of Partnership Firms – Reason for Amalgamation of Firms – Accounting Treatment in the Books of Amalgamating Firms.

UNIT IV – DISSOLUTION OF PARTNERSHIP FIRM**(18 hrs)**

Dissolution of Partnership Firm – Mode of Distribution – Settlement of Account – Realisation Account – Realisation vs. Revaluation Account – Accounting Treatment for Dissolution.

UNIT V – INSOLVENCY OF A PARTNER**(18 hrs)**

Insolvency of a Partner – Fixed Capital and Fluctuating Capital – Insolvency of more than One Partner – Garner vs. Murray Case – Insolvency of all Partners – Piece - Meal Distribution – Basis for Distribution – Surplus Capital Method or Proportionate Capital Method – Maximum Loss Method.

TEXTBOOK

1. Pillai R.S.N, Bagavathi and Uma S. *Fundamental of Advanced Accounting - Volume – I*. New Delhi: S.Chand & Company Ltd., 2016.

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1. Gupta R.L. and Radhaswamy M. *Advanced Accountancy*. New Delhi: Sultan Chand and Sons, 2012.

2. Arulanandam M.A. and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, 2010.
3. Reddy T.S. and Murthy A. *Advanced Accountancy*. Chennai: Margam Publications, 2016.

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2. <https://www.icaiknowledgegateway.org/littledms/folder1/chapter-8-departmental-accounts.pdf>
3. <https://corporatefinanceinstitute.com/resources/ebooks/>
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SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)
UG Programme – B.Com. (Computer Applications)
SEMESTER IV
CORE COURSE - XI: MANAGEMENT ACCOUNTING (21UCPC43)
(From 2021- 2022 Batch Onwards)

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

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS :100

Preamble

This course introduces the students to obtaining detail knowledge in management accounting and managerial applications techniques in business.

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)

PO \ CO	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	2	8	5	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	3.01	2.21	2.08

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

UNIT I – MANAGEMENT ACCOUNTING**(15 hrs)**

Management Accounting – Meaning - Scope – Objectives – Management Accounting vs. Financial Accounting – Management Accounting vs. Cost Accounting – Analysis and Interpretation of Financial Statements – Common Size Statements – Comparative Statements – Trend Analysis.

UNIT II – RATIO ANALYSIS**(15 hrs)**

Ratio Analysis – Meaning – Classification of Ratios – Solvency Ratios – Short Term Solvency Ratios and Long Term Solvency Ratios – Turnover Ratios – Combined Ratios – Advantage – Limitations of Ratio Analysis.

UNIT III – FUNDS FLOW AND CASH FLOW STATEMENT**(15 hrs)**

Funds Flow Statement: Meaning – Importance – Preparation of Schedule of Changes in Working Capital – Funds from Operation – Sources and Applications. **Cash Flow Statement:** Meaning – Difference between Fund Flow and Cash Flow Statement – Steps in Preparation of Cash Flow Statement – Flow of Cash due to Operation – Managerial Uses.

UNIT IV – MARGINAL COSTING**(15 hrs)**

Marginal Costing – Cost Volume Profit Analysis – Profit Volume Ratio – Contribution of Break Even Analysis – Margin of Safety – Applications of Marginal Costing for Managerial Decisions- Profitable Product Mix, Acceptance or Rejection of Export Offers, Make or Buy, Addition or Elimination of a Product Line, Sell or Process Further, Operate or Shut Down.

UNIT V – BUDGETARY CONTROL**(15 hrs)**

Budgets – Definition – Forecast and Budget – Objectives of Budget – Budgetary Control – Advantages – Limitations - Preparation of Production Budget – Sales Budget – Flexible Budget – Cash Budget.

TEXTBOOK

1. Pillai R.S.N. and Bagavathi V. *Management Accounting*. New Delhi: S.Chand and sons, 2016.

REFERENCES**Books**

1. Maheswari S.N. *Principles of Management Accounting*. New Delhi: Sultan Chand Publication, 2015.
2. Jain S.P. and Narang K.L. *Cost Accounting*. Chennai: Kalyani Publishers, 2019.
3. Jain P.K. and Khan M.Y. *Management Accounting*. New Delhi: Tata McGraw –Hill Publishing Company Limited, 2002.

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2. <https://www.goodreads.com/book/show/43467430-cost-and-management-accounting>
3. <https://lawbookshop.net/cost-management-accounting-s-p-jain-k-l-narang.html>
4. <https://nptel.ac.in/courses/110101004/17>
5. <https://www.coursera.org/learn/core-concepts-of-accounting>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – IV
CORE COURSE - XII: PRACTICAL: RELATIONAL DATABASE MANAGEMENT SYSTEM
(21UCPC4P)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 5
CREDITS : 3
DURATION : 75 hrs

INT. MARKS : 50
EXT. MARKS : 50
MAX.MARKS : 100

Preamble

This course introduces the students to impart basic knowledge of database DDL, DML, DCL comments and retrieve any type of information from a database for using queries in SQL.

Course Outcomes (CO)

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

CO1[K1]: identify the structured query language commands, constraints and functions of SQL

CO2[K2]: classify the different types of records through statement and key constraints

CO3[K3]: make tables in SQL and procedural language/ structured query language

CO4[K4]: examine the different types of information in join and aggregate functions

CO5[K5]: select the functions, procedure, triggers and exception handling for SQL and PL/SQL program

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	2	8	3	6	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.65	2.08

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

SQL PROGRAM

1. Table using DDL Commands.
2. Table using Aggregate Functions.
3. Table Employee Payroll Calculation using Operators.
4. Ticket Reservation Table using Primary Key and Foreign Key.
5. Table and Apply Joins.

PL/SQL PROGRAM

6. Arithmetic Calculation.
7. Employee Basic Pay Calculation.
8. Student Mark List Calculation.
9. Biggest and Smallest Value of Three Numbers.
10. Factorial Number.
11. Sum of Digits.
12. Telephone Bill Calculation.
13. Student Mark Statement using Cursor.
14. Employee Details using Cursor.
15. Natural Number.
16. Odd or Even Number.
17. Electricity Bill Calculation using Exception Handling.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - IV
ALLIED COURSE - IV: BUSINESS MATHEMATICS - (21UCPA41)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS: 100

Preamble

This course introduces to obtain the knowledge of business mathematics and used in various application for decision making.

Course Outcomes (CO)

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

CO1[K1]: describe set theory, types of interest, discounting of bill, calculus and matrices

CO2[K2]: explain the important terms in law of indices, logarithms, commercial arithmetic, calculus and matrices in mathematics.

CO3[K3]: apply various mathematical techniques to solve business related problem.

CO4[K4]: assess the differentiation in variables.

CO5[K5]: choose the different matrix application in business activities.

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	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	1	1	2	1
Weightage of the course	15	10	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.21	2.08

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

UNIT I - ELEMENT OF SET THEORY, TYPES AND SET OPERATION (12 hrs)

Element of Set Theory – Definition – Types of Sets – Set Operations – Intersection of Sets – Union of Sets – Difference of Two Sets – Complement of Set - De-Morgan's Law – Venn Diagram.

UNIT II - LAWS OF INDICES AND LOGARITHM (12 hrs)

Indices – Positive – Negative - Fractional – Operation with Power Function - Logarithms – Laws of Logarithm – Common Logarithm - Natural Logarithm.

UNIT III - COMMERCIAL ARITHMETIC, DEPRECIATION AND DISCOUNTING OF BILL (12 hrs)

Commercial Arithmetic – Simple and Compound Interest – Depreciation – Present Worth - Discounting of a Bill – Face Value of Bills – Banker's Discount – Banker's Gain.

UNIT IV - DIFFERENTIAL CALCULUS (12 hrs)

Calculus - Differentiation – Rules – Power Rule – Sum Rule – Difference Rule – Quotient Rule - Maxima and Minima – Differentiation Applications in Business

UNIT V - MATRICES (12 hrs)

Matrices – Types – Addition of Matrices – Subtraction of Matrices – Multiplication of Matrices – Determinant of Matrices – Transpose of Matrices – Matrix Inversion - Linear Equation Solving Matrix – Rank of Matrix – Matrix Applications in Business.

TEXTBOOK

1. Manoharan M. and Elango C. *Business Mathematics*. Palani: Palani Paramount Publication, 2009.

REFERENCES

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1. Sharma J.K. *Business Mathematics*. New Delhi: Dreamtech Press, 2016.
2. Sanchetti D.C. and Kapoor V.K. *Business Mathematics*. New Delhi: Sultan Chand and Sons, 2019.
3. Sundaresan V. and Jeyaseelan S.D. *An Introduction to Business Mathematics*. New Delhi: S.Chand & Company, 2013.

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**SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)**

UG Programme-B.Com. (Computer Applications)

SEMESTER – IV

**SELF – PACED LEARNING (SWAYAM COURSE): CONSUMER BEHAVIOUR (21UCPM41)
(From 2021- 2022 Batch Onwards)**

CREDITS : 2
DURATION : 8 Weeks

EXT. MARKS: 100
MAX.MARKS: 100

Preamble

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)

On successful completion of this course learners will be able to

CO1[K1]: identify the background and the key words in Consumer Behaviour

CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept

CO3[K3]: develop computer and communication skills to broaden their knowledge in the course

CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test

CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO – PO Mapping table (Course Articulation Matrix)

PO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO							
CO1[K1]	3	2	1	2	-	-	2
CO2[K2]	3	2	1	1	-	-	2
CO3[K3]	3	2	1	2	1	1	1
CO4[K3]	2	2	1	2	-	-	1
CO5[K4]	2	2	1	2	-	1	1
Weightage of the course	13	10	5	9	1	2	7
Weighted percentage of Course contribution to POs	2.19	2.51	6.25	2.56	0.6	0.88	3.65

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

WEEK 1	(1 week)
Introduction to Consumer Behaviour, The Changing Patterns of Consumer Behaviour, Use of Market , Segmentation in Consumer Behaviour, Dimensions of Consumerism, Process of Motivation.	
WEEK 2	(1 week)
Theories of Motivation-1, Theories of Motivation-2, Consumer Involvement, Case study on Motivation and Involvement, Consumer perception and imagery.	
WEEK 3	(1 week)
Case Study on Consumer Perception formation, Theories of Personality, Self-Concept, Learning theories, Case Study on Consumer Learning Process.	
WEEK 4	(1 week)
Attitude Formation-1, Attitude Formation-2, Changing Attitude, Attitude Formation, Case Study on Consumer, Consumers' Value.	
WEEK 5	(1 week)
AIO classification of Lifestyle, VALSTM Typology, Application of Lifestyle in Marketing, Culture and subculture, Group as a determinant of buyer behaviour.	
WEEK 6	(1 week)
Celebrities as Reference group, Concept of family and family life-cycle, Family Buying Decisions, Case Study on Family Buying Decisions, Diffusion of Innovation.	
WEEK 7	(1 week)
Opinion Leadership, Types of Consumer Buying Behaviour, Black-Box Model, Modelling Buyer Behaviour-1, Modelling Buyer Behaviour-2.	
WEEK 8	(1 week)
Modelling Buyer Behaviour-3, Modelling Industrial Buyer Behaviour-1, Modelling Industrial Buyer Behaviour-2, Dimensions of Consumer Research, Course Wrap Up.	

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - IV
SELF - PACED LEARNING (SWAYAM COURSE): GLOBAL MARKETING MANAGEMENT
(21UCPM42)
(From 2021- 2022 Batch Onwards)

CREDITS : 2

DURATION : 8 Weeks

EXT. MARKS: 100

MAX.MARKS: 100

Preamble

This course provides the learners with an opportunity for a lifelong learning by meeting the demand in terms of knowledge, skills, and competencies.

Course Outcomes (CO)

On successful completion of this course learners will be able to

CO1[K1]: identify the background and the key words in Global Marketing Management

CO2[K2]: demonstrate independent and self-paced learning for clear understanding of the concept

CO3[K3]: develop computer and communication skills to broaden their knowledge in the course

CO4[K3]: use high quality reading resources, communication tools and technology to send assignments and to take up test

CO5[K4]: analyse critically and apply technical skills to comprehend the ideas or theories in the video lectures

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	2	1	2	-	-	2
CO2[K2]	3	2	1	1	-	-	2
CO3[K3]	3	2	1	2	1	1	1
CO4[K3]	2	2	1	2	-	-	1
CO5[K4]	2	2	1	2	-	1	1
Weightage of the course	13	10	5	9	1	2	7
Weighted percentage of Course contribution to POs	2.19	2.51	6.25	2.56	0.6	0.88	3.65

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

WEEK 1	Globalization, Global Economic Environment.	(1 week)
WEEK 2	Financial Environment, Cultural Issues Buying Behavior, Political/Legal Environment.	(1 week)
WEEK 3	Global Marketing Research, Global Segmentation and Positioning.	(1 week)
WEEK 4	Global Marketing Strategies, Global Market Entry Modes, Global Product Development.	(1 week)
WEEK 5	Marketing Products and Services, Global Pricing.	(1 week)
WEEK 6	Communicating with the World Consumer, Sales Management, Global Logistics and Distribution.	(1 week)
WEEK 7	Export/Import Management, Planning, Organization, and Control of Global Marketing Operations.	(1 week)
WEEK 8	Marketing in Emerging Markets, Global Marketing and the Internet.	(1 week)

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - IV
NON MAJOR ELECTIVE COURSE - II: PRINCIPLES OF MARKETING (21UCPN41)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 2
CREDIT : 1
DURATION : 30 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the students to make it easier to understand the importance of marketing and its basic ideologies such as product mix, pricing strategies, market segmentation, channels of distribution and rural marketing.

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[K4]: analyse the problems, ethical and legal issues in marketing

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	3	-	2	2
CO2[K2]	3	1	-	2	-	1	1
CO3[K3]	1	1	-	2	-	1	1
CO4[K4]	1	1	-	-	-	1	1
CO5[K4]	1	1	-	1	-	-	-
Weightage of the course	9	5	0	8	0	5	5
Weighted percentage of Course contribution to POs	1.52	1.26	0	2.28	0	2.21	2.6

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. Ved prakash. *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/4gtnx8B1DVw>
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 COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – IV
SKILL ENHANCEMENT COURSE – IV: PRACTICAL: HTML (21UCPS4P)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK : 2
CREDIT : 1
DURATION : 30 hrs

INT. MARKS : 50
EXT. MARKS : 50
MAX. MARKS: 100

Preamble

This course introduces the students to the land mark achievements of various HTML tags to develop skills on designing and impart knowledge of web page designing.

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)

PO \ CO	PO1	PO2	PO3	PO4	PO5	PO6	PO7
CO1[K1]	1	1	-	1	-	-	1
CO2[K2]	2	1	-	1	-	1	1
CO3[K3]	2	2	-	1	-	2	1
CO4[K5]	2	1	-	1	1	1	1
CO5[K6]	3	2	1	2	1	1	1
Weightage of the course	10	7	1	6	2	5	5
Weighted percentage of Course contribution to POs	1.68	1.76	1.25	1.71	1.2	2.21	2.6

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

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
UG Programme
SEMESTER III & IV
PART V – EXTENSION
(From 2021 -2022 Batch Onwards)

HOURS/WEEK: 2

CREDIT : 1

DURATION : 60 hrs

INT. MARKS: 100

Preamble

This course aims to promote holistic development among the youth by defining their roles and responsibilities towards ones family and their society and enables them to acquire professional skills and ethics.

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/non verbal 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	P01	P02	P03	P04	P05	P06	P07
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	1.35	0.5	1.25	1.99	5.42	3.54	2.6

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 | |

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
CORE COURSE - XIII: ADVANCED CORPORATE ACCOUNTING - I (21UCPC51)
(From 2021- 2022 Batch Onwards)

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

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS: 100

Preamble

This course introduces the students to develop corporate knowledge in accounting conformity with the provision of companies act and latest amendments.

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 and debentures

CO2[K2]: explain the methods of redemption of debentures , valuation of goodwill, valuation of shares and concept of amalgamation for getting financial position

CO3[K3]: choose the different types of company balance sheet to achieve organizational goal

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

CO5[K5]: assess financial issue to resolve the difficulties of business

CO - PO Mapping table (Course Articulation Matrix)

PO CO	P01	P02	P03	P04	P05	P06	P07
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	2	9	4	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.56	2.41	2.21	2.08

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

UNIT I - ISSUE OF SHARES

(15 hrs)

Shares - Definition - Types of Shares - Issue of Shares - Accounting Procedure for Issue of Equity and Preference Shares at Par, at Discount and at Premium - Calls in Advance - Calls in Arrears - Forfeiture and Reissue.

UNIT II – ISSUES AND REDEMPTION OF DEBENTURES

(15 hrs)

Debenture – Definition - Issue of Debentures - Accounting Procedure - Redemption of Debentures – Methods of Redemption – Redemption out of Profit – Redemption out of Capital – Redemption out of Provision – Redemption out of Conversion - Purchase of Own Debenture - Ex-Interest and Cum Interest.

UNIT III- UNDERWRITING, PROFIT PRIOR TO INCORPORATION AND FINAL ACCOUNTS OF COMPANY

(15 hrs)

Underwriting of Shares and Debentures – Types of Underwriting – Complete Underwriting – Partial Underwriting - Firm Underwriting - Marked and Unmarked Applications - Acquisition of Business - Profit Prior to Incorporation - Final Accounts of Joint Stock Company.

UNIT IV –VALUATION OF GOODWILL AND SHARES

(15 hrs)

Valuation of Goodwill – Methods of Evaluating Goodwill - Simple Profit - Average Profit - Super Profit – Sliding Scale Valuation of Super Profit – Capitalisation of Profit – Capitalisation of Super Profit – Capitalisation of Average Profit - Annuity – Valuation of Shares - Net Assets – Yield - Earning Capacity Valuation – Fair Value Method.

UNIT V- AMALGAMATION, ABSORPTION AND RECONSTRUCTION

(15 hrs)

Amalgamation, Absorption, Reconstruction (Internal And External) of Joint Stock Companies – Purchase Consideration – Lumpsum Method – Net Asset Method – Net Payment - Capital Reduction – Liquidation - Statement of Affairs - Deficiency Account - Liquidator's Final Statement of Accounts- AS 14 and 20.(Theory only)

TEXTBOOK

1. Pillai R.S.N. and Bagavathy V. *Fundamentals of Advanced Accountancy*. New Delhi: S.Chand & Sons, 2020.

REFERENCES

Books

1. Jain S.P. and Narang K.L. *Advanced Accountancy*. New Delhi: Kalyani Publishers, 2014.
2. Reddy T.S. and Murthy A. *Corporate Accounting*. New Delhi: Sultan Chand and Sons, 2020.
3. Arulantham M. and Raman K.S. *Advanced Accountancy*. Mumbai: Himalaya Publishing House, 2016.

Web Sources

1. <https://youtu.be/ApkpvazCp8s>
2. <https://youtu.be/bMJ46NM6BiM>
3. <https://youtu.be/mVA0fdNsBH8>
4. https://youtu.be/l7jWwA_8xGY
5. <https://youtu.be/LGlCqGhCb5o>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
CORE COURSE - XIV: INCOME TAX LAW AND PRACTICE – I (21UCPC52)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the students to the landmark achievements of the Tax System with an emphasis on various provisions of income tax and computation methods of Income Tax.

Course Outcomes (CO)

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

CO1[K1]: describe the basic concepts of Income tax and exempted incomes

CO2[K2]: explain the residential status of an assessee under Income tax Act

CO3[K3]: apply the related provisions to calculate the taxable Income under various heads of Income

CO4[K4]: classify the different Income, exemptions and deductions for computation of taxable income of an assessee

CO5[K5]: assess the pre- requirement processes for completion of direct taxation process

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	1	1
CO3[K3]	3	2	-	1	1	1	1
CO4[K4]	3	2	1	2	1	2	1
CO5[K5]	3	3	1	3	1	2	1
Weightage of the course	15	10	2	8	5	6	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	3.01	2.65	2.08

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

UNIT I - INTRODUCTION TO INCOME TAX**(15 hrs)**

Income Tax – Meaning - Definition - Income Tax Act 1961 and Amendment Act - Canons of Taxations - Income - Assessment - Assessment Year - Previous Year - Residential Status of an Assessee - Incidence of Tax - Exempted Incomes u/s 10 - Agricultural Income.

UNIT II - INCOME FROM SALARY**(15 hrs)**

Salary - Meaning of Salary - Different Forms of Salary - Different Forms of Salary - Advance Salary - Allowances - Perquisites - Fringe Benefits - Provident Fund and its Types - Computation of Taxable Income from Salary.

UNIT III - INCOME FROM HOUSE PROPERTY**(15 hrs)**

House Property - Meaning of House Property Income - Calculation of Gross Annual Value and Net Annual Value - Standard Deduction u/s 24 - Unrealized Rent - Vacancy Period Calculation - Self-occupied House - Let Out House - Deemed to be Let out House - Computation of Taxable Income from House Property.

UNIT IV - INCOME FROM BUSINESS OR PROFESSION**(15 hrs)**

Business or Professional Income - Meaning of Business and Profession - Methods of Accounting - Expenses Allowed and Disallowed - Computation of Taxable Income from Profits and Gains from Business or Profession.

UNIT V - INCOME FROM CAPITAL GAINS AND OTHER SOURCES**(15 hrs)**

Income From Capital Gains: Meaning of Capital Assets - Types of Capital Assets - Short Term Assets – Long Term Assets - Computation of Taxable Income from Capital Gains - Cost of Acquisition and Improvement - Cost of Inflation Index - Capital Gains Exempted u/s 54. **Other Sources:** Income from Other Sources - Specific Income Chargeable Under Income from Other Sources - Computation of Income from Other Sources.

TEXTBOOK

1. Mehrotra H.C. and Goyal S.P. *Income Tax Law and Practice*. Agra: Sahitya Bhawan Publications, 2020.

REFERENCES**Books**

1. Srinivasan T. *Income Tax Law & Practice*. Chennai: Maven Learning Private Limited, 2020.
2. Murthy A. *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Private Limited, 2020
3. Gaur V.P. and Narang D. B. *Income Tax Law & Practice*. New Delhi: Kalyani Publications, 2020.

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1. <https://www.youtube.com/watch?v=zchTfweoMHs>
2. <https://www.youtube.com/watch?v=gkPHHv65Ies>
3. <https://www.youtube.com/watch?v=gOg5paSs4WQ>
4. <https://www.youtube.com/watch?v=oAXCPU3sfk>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
CORE COURSE - XV: OPEN SOURCE TECHNOLOGY (21UCPC53)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 5

CREDITS : 4

DURATION : 75 hrs

INT. MARKS : 40

EXT. MARKS : 60

MAX. MARKS : 100

Preamble

This course introduces the students to understand of basic knowledge of PHP and MySQL for web server designing.

Course Outcomes (CO)

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

CO1[K1]: detail knowledge about the basics of php for a new web page

CO2[K2]: explain the concept of strings, array and function in php for accessing the data values

CO3[K3]: use the different text field to design the application form in php

CO4[K4]: simplify the controls for reading data in open source technology

CO5[K5]: choose the database in php, mysql for design the form

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	2	8	3	6	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.65	2.08

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

UNIT I – PHP & HTML AND BASICS OF PHP

(15 hrs)

PHP & HTML: Getting Started - Writing in PHP - Running the PHP Script. **Basics of PHP:** Data types – Variables – Numbers – Strings – Joining Strings – Variable Scope – Variable Variables – PHP Superglobals - Constants – Operators – Unary Operators – Negation Operators – Increment/Decrement Operators – Cast Operators – Binary Operators – Numeric Operators – Assignment Operators –Concatenation Operators – Comparison Operators – Logical Operators – Bitwise Operators – Arrays - Conditional Statements – The if Statement – Executing Multiple Statement – The elseif Clause – The Switch Statement – Iteration – Looping – The for loop – The while loop – The do...while Statement

UNIT II - FUNCTIONS

(15 hrs)

User-Defined Functions – Function With Arguments – Function With Multiple Arguments – Function Accepting And Returning Values By Reference – Functions Accepting And Returning Values By Value – Recursion – Built-In Functions – print() – include() – header() – phpinfo() – Working with Date and Time – The date function() – The time function() – Converting From A String - Converting From Components –Working with String Functions – Finding A String Within A String – Returning The First Occurrence Of A String – Replacing Part Of a String.

UNIT III - WORKING WITH FORMS

(15 hrs)

Forms Elements – Text Box – Text Area – Password – Radio Button – Checkbox – The Combo Box Or Drop Down List Box – Hidden Field – Image – Adding Elements to a Form – Adding A TextBox – Adding Radio Buttons – Adding Check Boxes – Adding A Select Box – Adding A Password Field – Adding A Text Area – Adding A SUBMIT And RESET BUTTON – Adding A Hidden Field – Uploading Files To The Web Server Using PHP – The move_uploaded_file() function.

UNIT IV - REGULAR EXPRESSIONS

(15 hrs)

Regular Expressions Engine – Common Uses of Regular Expressions – Types Of Regular Expression – Regular Expression Functions – Symbols Used in Regular Expression – Using ^ and \$ - Using *,+ and ? – Using Bounds {} – Using Quantifiers – Using | The OR Operator – Using . The Period – Using [] Bracket Expressions – Using Regular Expression Function.

UNIT V - DEBUGGING AND ERRORS AND DATABASE DRIVEN PROGRAMMING

(15 hrs)

Error Handling in PHP – Displaying Errors – Types Of Errors – Syntax Or Parse Errors – Fatal Errors – Warnings – Notices – Logical Errors - Environment Errors –Runtime Errors – Core Errors – Compile Errors – User Defined Errors. **Database Driven Programming:** Interaction between PHP and MySQL – The PHP MySQL Architecture – The PHP API – Creating

MySQL DB Table – Connecting To The MySQL Db Engine – Selecting the Database – Executing Commands – Inserting Data Into AuthorMaster – Extracting Data From AuthorMaster – Updating Data In AuthorMaster – Deleting Data From AuthorMaster – Closing The Database Connection.

TEXTBOOK

1. Ivan Bayross, Sharanam Shah. *PHP 5.1 for beginners*. Mumbai: Shroff Publications & Dsitributers Pvt .Ltd, 2018.

REFERENCES

Books

1. Vikram Vaswani. *How to Everything with PHP & My SQL*. New Delhi: Tata McGraw Hill Education Private Limited, 2013.
2. Vikram Vaswani. *Beginners Guide PHP 5.0*. New Delhi: McGraw Hill Publisher, 2005.
3. Dave Mercer W. Allan Kent, Steven Nowicki D, David Mercer, Dan Squier and Wankyu Choi. *Beginning PHP5*. USA: Wiley Publishing Inc, 2004.

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1. <https://freecomputerbooks.com/webPhpBooks.html>
2. <https://freecomputerbooks.com/PHP-Essentials.html>
3. <https://freecomputerbooks.com/The-Web-Book.html>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
CORE COURSE - XVI: PRACTICAL: OPEN SOURCE TECHNOLOGY (21UCPC5P)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 50
EXT. MARKS : 50
MAX. MARKS : 100

Preamble

This course introduces the students to the land mark achievements to build applications in PHP.

Course Outcomes (CO)

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

CO1 [K1]: describe the concept of php program to design web application in webpage

CO2 [K2]: explain the types of arrays and string to get different outcome of webpage.

CO3 [K3]: apply the different form method for form application in webpage.

CO4 [K4]: examine the outcome of php with importance of function

CO5 [K6]: develop the new programming in student mark list

CO - PO Mapping table (Course Articulation Matrix)

PO	P01	P02	P03	P04	P05	P06	P07
CO							
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	2	1
CO5[K6]	3	3	1	2	1	2	1
Weightage of the course	15	10	2	8	3	6	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.65	2.08

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

1. Prime or not Prime.
2. Odd or Even number.
3. Arithmetic Operation.
4. Sum of digit.
5. Reverse Number.
6. Palindrome number.
7. String function.
8. Factorial number using function.
9. Create a Home Page using PHP.
10. Form creation using POST method.
11. Database Operations.
12. Login form.
13. Student mark list creation.
14. Electricity bill preparation.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
MAJOR ELECTIVE COURSE - I: FINANCIAL MANAGEMENT (21UCP051)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the students to obtain the acquaintance of cost, finance, availability of funds and utilization of funds.

Course Outcomes (CO)

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

CO1[K1]: describe the integration process of financial management with other business operation

CO2[K2]: explain various methods of effective financial planning

CO3[K3]: compute the potential effect of management decision on profits, cash flow and the financial healthiness of the company

CO4[K4]: compare in different aspects financial performance

CO5[K5]: choose optimum methods of resources in order to reduce the cost of production

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	1	2	1
Weightage of the course	15	10	2	8	4	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	2.41	2.21	2.08

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

UNIT I - INTRODUCTION OF FINANCIAL MANAGEMENT (12 hrs)

Nature - Scope and Objectives of Financial Management - Profit Maximization Vs Wealth maximization - Functions and Responsibilities of Finance Manager -Different Sources of Finance including Internal Sources & External Sources.

UNIT II - CAPITAL BUDGETING (12 hrs)

Capital Budgeting Process - Cash Flow Estimation - Payback Period Method - Discounted Payback Period Method - Accounting Rate of Return - Net Present Value (NPV) - Net Terminal Value - Internal Rate of Return (IRR) - Profitability Index.

UNIT III - COST OF CAPITAL AND FINANCING DECISION (12 hrs)

Sources of Long-term Financing - Components of Cost of Capital - Method for Calculating Cost of Equity - Cost of Retained Earnings - Cost of Debt and Cost of Preference Capital - Weighted Average Cost of Capital (WACC) and Marginal Cost of Capital.

UNIT IV - CAPITAL STRUCTURE (12 hrs)

Capital Structure - Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach) - Operating Leverage - Financial Leverage and Combined Leverage - EBIT- EPS Analysis – Cost - Benefits Analysis including Social Cost - Determinants of Optimum Capital Structure - Use of Expert System in Financing Decisions.

UNIT V - MANAGING PROFIT (12 hrs)

Theories for Relevance and Irrelevance of Dividend Decision for Corporate Valuation - Walter's Model - Gordon's Model - MM Approach - Forms of Dividend Payment - Types of Dividend Policies and Determinants of Dividend Policy - Corporate Social Responsibility (CSR) - Policy - Strategy - Implications and Governance.

TEXTBOOK

1. Kothari R. *Financial Management: A Contemporary Approach*. New Delhi: Sage Publications India Pvt., 2016.

REFERENCES

Books

1. Chandra P. *Financial Management-Theory and Practice*. New Delhi: Tata McGraw Hill Education, 2007.
2. Rustagi R.P. *Fundamentals of Financial Management*. New Delhi: Taxmann Publication, 2015.
3. Singh J.K. *Financial Management-Theory and Practice*. New Delhi: Galgotia Publishing House, 2016.

Web Sources

1. https://vcmdrp.tums.ac.ir/files/financial/istgahe_mali/moton_english/financial_management_%5Bwww.accfile.com%5D.pdf
2. <https://quickbooks.intuit.com/in/resources/budget/capital-budgeting/>
3. <https://www.yourarticlelibrary.com/financial-management/capital-structure/capital-structure-meaning-concept-importance-and-factors-accounting/65150>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
MAJOR ELECTIVE COURSE - I: BUSINESS LAW (21UCPO52)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS: 100

Preamble

This Course introduces to the students for obtaining elaborate knowledge in different act for using their business.

Course Outcomes (CO)

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

CO1[K1]: describe the fundamental concepts principles of law apply for business

CO2[K2]: explain the various Acts which is involved in the business activities

CO3[K3]: apply the rules and regulations of business laws

CO4[K4]: examine the importance of applying different new laws as per the amendment

CO5[K5]: select the appropriate decision based on the business laws

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	1	2	1
Weightage of the course	15	10	2	8	4	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	2.41	2.21	2.08

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

UNIT I - INDIAN CONTRACT ACT 1872**(12 hrs)**

Nature of Contract - Essentials of Valid Contract – Types of Contract - Consent - Consideration and its Impacts on Contract – Performance of Contract – Breach – Revocation and Termination of Contract.

UNIT II - NEGOTIABLE INSTRUMENT ACT 1881**(12 hrs)**

Nature of Negotiable Instrument – Characteristics – Parties to Negotiable Instrument - Dishonour and Discharge of Negotiable Instrument.

UNIT III - THE SALE OF GOODS ACT 1930**(12 hrs)**

Nature of Sale – Conditions and Warranties - Performance of Contract and Sale and Right of Unpaid Seller – Effects of the Contract – Transfer of Title – Suits for Breach of Contract.

UNIT IV - THE INDIAN PARTNERSHIP ACT 1932, LIMITED LIABILITY PARTNERSHIP ACT 2008**(12 hrs)**

The Indian Partnership Act 1932: General Nature of Partnership - Rights and Duties of Partners - Reconstruction of Firm and Registration and Dissolution - **Limited Liability Partnership Act 2008:** Formation and Incorporation of LLP - Partners and their Relations - Financial Disclosures - Conversion into LLP - Foreign LLP - Winding Up and Dissolution.

UNIT V - CONSUMER PROTECTION ACT 2019**(12 hrs)**

Introduction – Need for the New Consumer Protection Act – Rights of the Consumer – Central Consumer Protection Authority – Consumer Disputes Redressal Commission – E-Filing of Complaints – Product Liabilities and Panel Consequences.

TEXTBOOK

1. Kapoor N.D. *Elements of mercantile Law*. New Delhi: Sulthan chand and sons, 2016.

REFERENCES**Books**

1. Gogna P.P.S. *Mercantile Law*. New Delhi: S.Chand and sons, 2002.
2. Bose D.C. *Business Law*. New Delhi: Delhi limited, 2008.
3. Chopra R.K. *Business Laws*. Mumbai: Himalaya Publishing House, 2015.
4. Kuchhal M.C. and Kuchhal V. *Business laws*. New Delhi: Vikas Publishing House, 2018.

Web Sources

1. <https://crouslaw.com/what-is-business-law-the-different-types-with-examples/>
2. <https://www.youtube.com/watch?v=0kWtHPZi1Io>
3. <https://www.geektonight.com/business-law/>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER – V
MAJOR ELECTIVE COURSE - I: RESEARCH METHODOLOGY (21UCP053)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS: 100

Preamble

This course introduces the students impact knowledge to organise, co-ordinate and focus the research aptitude with confidence.

Course Outcomes (CO)

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

CO1[K1]: describe the concepts and approaches of social science research

CO2[K2]: demonstrate the techniques of research process

CO3[K3]: apply suitable methodologies to solve research problems

CO4[K4]: examine the factors affecting the social science research

CO5[K5]: assess the factors affecting the research methods in social science research

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	1	2	1
Weightage of the course	15	10	2	8	4	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	2.41	2.21	2.08

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

UNIT I - INTRODUCTION

(12 hrs)

Meaning of Research – Definition of Research - Concept of Research – Objectives of Research - Significance of Research – Approaches and Types of Research – Research Process – Criteria of Good Research.

UNIT II – RESEARCH PROBLEM AND RESEARCH DESIGN

(12 hrs)

Research Problem: Defining the Research Problem - Selecting the Research Problem.
Research Design: Meaning of Research Design – Need for Research design - Features of a Good Design – Important Concept Relating to Research Design – Types of Research Design.

UNIT III – SAMPLING DESIGN

(12 hrs)

Meaning of Census and Sample Survey – Steps in Sampling Design - Significance and Principle of Sampling – Essentials of a Good Sampling – Methods of Sampling – Determination of Sample Size.

UNIT IV – DATA COLLECTION

(12 hrs)

Meaning of Data - Types of Data – Methods of Collection of Primary Data – Observation Method – Interview Method- Questionnaire Method - Methods of Collection of Secondary Data – Limitations of Primary Data and Secondary Data.

UNIT V – RESEARCH REPORT

(12 hrs)

Meaning of Research Report – Qualities of Good Report – Steps in Report Writing – Layout of the Research Report – Types of Reports – -Technical Report – Popular Report - Oral Presentation.

TEXTBOOK

1. Kothari C.R. *Research Methodology*. New Delhi: New Age International (P) Limited, Publishers, 2017.

REFERENCES

Books

1. Cavery R, Sudha Nayak U.K. and Girija M. *Research Methodology*. New Delhi: S.Chand and Company Ltd., 2020.
2. Thanulingom N. *Research Methodology*. Mumbai: Himalaya Publishing House, 2019.
3. Borse M.N. *Research Methodology – Modern Methods and New Techniques*. Jaipur: Shree Niwas Publishers, 2012.

Web Sources

1. <https://freebcomnotes.blogspot.com/2016/11/qualities-of-good-report.html>
2. <https://www.scribbr.com/methodology/sampling-methods/>
3. https://www.youtube.com/watch?v=RKSld_j2m5U
4. <https://www.youtube.com/watch?v=XJZlITMKNXk>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (COMPUTER APPLICATION)
UG Programme – B.Com. (Computer Applications)
SEMESTER – V
MAJOR ELECTIVE COURSE – II: COMPUTER NETWORK (21UCP054)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK : 4
CREDITS : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the students to obtain a basic knowledge in communication and installation of computer network.

Course Outcomes (CO)

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

CO1 [K1]: describe the fundamental concept of computer network

CO2 [K2]: explain the network topologies and protocols

CO3 [K3]: choose the different network layer and their function

CO4 [K4]: classify the OSI and TCP reference model and to control in the network

CO5 [K5]: choose the domain name system for facilitating the internet networking

CO-PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.21	2.08

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

UNIT I - INTRODUCTION**(12 hrs)**

Uses of Computer Network – Business Application - Home Application - Networks Hardware - Local Area Networks - Metropolitan Area Networks – Wide Area Networks – Wireless Networks - Internetworks – Network Software – Design Issues of the Layers – Connection - Oriented and Connectionless Services – Reference Models – OSI Reference Model - The TCP/IP Reference Model.

UNIT II - PHYSICAL LAYER**(12 hrs)**

Guided Transmission Media – Magnetic Media – Twisted Pair – Coaxial Cable – Fiber Optics – Wireless Transmission – The Electromagnetic Spectrum – Radio Transmission – Microwave Transmission – Infrared and Millimeter Waves – Light Wave Transmission – The Telephone System – Structure of Telephone System – Modems – Trunks and Multiplexing – Switching.

UNIT III - THE DATA LINK LAYER**(12 hrs)**

Data Link Layer Design Issues – Services Provided to Network layer – Framing – Error Control – Flow Control – Error Detection and Correction – Error Correcting codes – Error Detecting Codes - Elementary Data Link Protocols - An Unrestricted Simplex Protocol - A Simplex Stop and Wait Protocol.

UNIT IV -THE NETWORK LAYER**(12 hrs)**

Network Layer Design Issues – Store-and-Forward Packet Switching – Services Provided to Transport Layer – Implementation of Connectionless and Connection Oriented Services - Routing Algorithms - The Optimality Principle - Shortest Path Algorithm - Flooding - Distance Vector Routing – Link State Routing – Hierarchical Routing – Broadcast Routing - Routing for Mobile Hosts.

UNIT V- TRANSPORT LAYER**(12 hrs)**

The Transport Services – Service Provided to the Upper Layers - Transport Service Primitives – Elements of Transport Protocols – Addressing – Connection Establishment – Connection Release – Multiplexing - Crash Recovery – Application Layer – DNS – The Domain Name System – The DNS Name Space - Resource Records - Electronic Mail – Architecture and Services - The User Agent – Message Formats – Message Transfer – Final Delivery.

TEXTBOOK

1. Andrew Tanenbaum S. David Wetherall J. *Computer networks*. New Delhi: Prentice Hall of India Private Limited, Fifth Edition, 2011.

REFERENCES

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1. Umamaheswari S. *Computer Network*. Chennai: Charulatha Publications, 2014.
2. Larry Peterson L. and Bruce Davie S. *Computer Network*. Oxford UK: Elsevier India Pvt Ltd., 2013.
3. Vetha S. *Computer Network*. Chennai: Paavai Publications, 2009.

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1. https://www.tutorialspoint.com/computer_networks/index.asp
2. <https://freecomputerbooks.com/Computer-Networking-Principles-Protocols-and-Practice.html>
3. <https://open.umn.edu/opentextbooks/textbooks/an-introduction-to-computer-networks>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
MAJOR ELECTIVE COURSE - II: CLOUD COMPUTING (21UCP055)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 4

CREDITS : 3

DURATION : 60 hrs

INT.MARKS : 40

EXT.MARKS : 60

MAX.MARKS:100

Preamble

This course introduces the students to impart knowledge in analysis, design and implementation of computation and storage of cloud computing.

Course Outcomes (CO)

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

CO1[K1]: identify the differences of deployment model and service models of cloud computing

CO2[K2]: Explain the concept of cloud storage, service models and technologies

CO3[K3]: choose appropriate services and technologies to solve the hardware and software issues

CO4[K4]: analyse the cloud storage to fulfill the user requirements

CO5[K5]: evaluate the features and functions of cloud computing

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.21	2.08

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

UNIT I - CLOUD COMPUTING

(12 hrs)

Introduction - Cloud Types - Examining the Characteristics of Cloud Computing - Assessing the Role of Open Standards – Exploring the Cloud Computing Stack – Composibility - Infrastructure - Platforms – Virtual Appliances - Communication Protocols - Applications - Connecting to the Cloud.

UNIT II - SERVICES AND APPLICATION BY TYPE

(12 hrs)

Infrastructure as a Service - Platform as a Service - Software as a Service - Identity as a service - Abstraction and Virtualization Technologies - Load Balancing and Virtualization - Understanding Hypervisor.

UNIT III- CLOUD SECURITY AND STORAGE

(12 hrs)

Cloud Security: Securing the Cloud - Securing the Data - Applications in the Clouds.
Storage: Working with Cloud Based Storage - Cloud Storage Definition - Provisioning Cloud Storage - Exploring Cloud Backup Solutions - Cloud Storage Interoperability.

UNIT IV - USING GOOGLE AND AMAZON WEB SERVICES

(12 hrs)

Using Google Web Services: Exploring Google Applications - Surveying the Google Applications Portfolio - Exploring the Google Toolkit - Working with the Google App Engine.
Amazon Web Services: Amazon Web Service Components and Services - Working with the Elastic Compute Cloud - Working with Amazon Storage Systems - Understanding Amazon Database Services.

UNIT V – USAGE OF CLOUD SERVICES

(12 hrs)

Collaborating calendars, schedules, and Task Management – Collaborating with Event management - Contact Management - Project Management - Word processing – Spread sheet –Presentation – Sharing Digital Photographs.

TEXTBOOKS

1. Barrie Sosinsky. *Cloud Computing Bible*. USA: Wiley India Pvt. Ltd., 2011.**(UNIT I, II,III & IV)**
2. M.Shyamala Devi, *Grid and Colud Computing*. Shara Publications. **(UNIT V)**

REFERENCES

Books

1. Roger Jennings. *Cloud Computing With Windows Azure Platform*. USA: Wiley India Pvt. Ltd., 2009.
2. Miller Michael. *Cloud Computing, Web-Based Applications That Change The WayYou Work And Collaborate Online*. New Delhi: Pearson Education, 2008.

3. Kannammal A. *Fundamentals of Cloud Computing*. India: Change Learning India Private Limited, 2015.

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1. https://www.tutorialspoint.com/cloud_computing/cloud_computing_overview.htm
2. <https://www.slideshare.net/Agarwaljay/cloud-computing-simple-ppt-41561620>
3. <https://www.youtube.com/watch?v=RWgW-CgdIk0>
4. <https://phoenixnap.com/blog/cloud-storage-security>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
MAJOR ELECTIVE COURSE - II: MOBILE COMPUTING (21UCP056)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 4

CREDITS : 3

DURATION : 60 hrs

INT. MARKS : 40

EXT. MARKS : 60

MAX.MARKS : 100

Preamble

This Course introduces the students to impart the knowledge about wireless networking and mobile computing technologies.

Course Outcomes (CO)

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

CO1[K1]: describe the architecture of mobile computing, GSM, GPRS and MANET

CO2[K2]: explain the principles and important terms in mobile computing technologies

CO3[K3]: apply TCP/IP in mobile communication and wireless networking for call routing

CO4[K4]: classify the networks and its operations in mobile computing

CO5[K5]: support mobile computing technologies and applications in future

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.21	2.08

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

UNIT I - INTRODUCTION

(12 hrs)

Mobility of Bits and Bytes - Wireless-The Beginning - Mobile Computing – Networks - Middleware and Gateways - Application and Services - Architecture of Mobile Computing - Three Tier Architecture.

UNIT II - GLOBAL SYSTEM FOR MOBILE COMMUNICATION

(12 hrs)

GSM - GSM Architecture - GSM Entities - Mobile Station - The Base Station Subsystem - The Network and Switching Subsystem - The Operation and Support Subsystem (OSS) - Message Centre - Call Routing in GSM.

UNIT III - GENERAL PACKET RADIO SWITCHING

(12 hrs)

Introduction - GPRS and Packet Data Network - GPRS Network Architecture - GPRS Network Operations - Applications for GPRS - Generic Applications - Limitations of GPRS.

UNIT IV - MOBILE IP AND TRANSPORT LAYER PROTOCOL

(12 hrs)

IP and Mobile IP Network Layers - OSI Layer Functions, TCP/IP and Internet Protocol - Mobile Internet Protocol - Route Optimization - Mobility Binding - Reverse Tunnelling - VoIP - TCP/IP Transport Layer Protocols.

UNIT V - MOBILE AD-HOC AND WIRELESS SENSOR NETWORKS

(12 hrs)

Introduction to Mobile Ad-hoc Network - Fixed Infrastructure Architecture - MANET Infrastructure Architecture – MANET – Security in Ad-hoc Network – Wireless Sensor Networks – Sensor Network Applications.

TEXTBOOKS

1. Asoke Talukder K. and Roopa R Yavagal. *Mobile Computing Technology, Applications and Service Creation*. New Delhi: Tata McGraw-Hill Publishing Company Limited, 2nd Edition, 2017. **(UNIT I,II & III)**
2. Raj Kamal. *Mobile Computing*. New Delhi: Oxford University, 2nd Edition, 2018. **(UNIT IV & V)**

REFERENCES

Books

1. Adem Karahoca. *Advantages and Applications in Mobile Computing*. USA: Intech Publishers Pvt Ltd., 2012.
2. Amit Kumar Bairwa and Shweta Shukla. *Mobile Computing*. Jaipur: Genius Publications, 2019.
3. Uwe Hansmann, LotharMerk, Martin S.Nicklous and Thomas Stober. *Principles of Mobile Computing*. New Delhhi: Springer, 2003.

Web Sources

1. https://www.tutorialspoint.com/mobile_computing/mobile_computing_overview.htm
2. <https://www.slideshare.net/nsihag/gsm-architecture-17950402>
3. https://www.tutorialspoint.com/gprs/gprs_architecture.htm
4. <https://www.slideshare.net/ArpitaSanghani/gprs-architecture-ppt>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
SKILL ENHANCEMENT COURSE - V: QUANTITATIVE TECHNIQUES (21UCPS51)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 2
CREDIT : 1
DURATION : 30 hrs

INT.MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the students to obtain the skills in logical reasoning by the way upgrade their knowledge in number system, Arithmetic and Probability.

Course Outcomes (CO)

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

CO1[K1]: describe the quantitative and qualitative complications

CO2[K2]: illustrate the raw data with the mathematical techniques

CO3[K3]: apply the principles of quantitative techniques to solve the problem in QT

CO4[K4]: analyse the arguments and assumptions to get the decision of the dilemma

CO5[K5]: evaluate the techniques in order to get the optimal result

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	-	-	1	-
CO2[K2]	2	2	-	1	-	1	1
CO3[K3]	2	1	-	1	-	1	1
CO4[K4]	2	1	-	1	1	1	1
CO5[K5]	3	2	1	1	1	2	2
Weightage of the course	11	7	1	4	2	6	5
Weighted percentage of Course contribution to POs	1.85	1.76	1.25	1.14	1.2	2.65	2.6

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

UNIT I – NUMBER SYSTEM (6 hrs)

Number System – Square Root – Decimals – Fractions – Simplification – Permutation.

UNIT II – ARITHMETIC (6 hrs)

Profit & Loss – Ratio – Proportion – Percentage – Simple Interest & Compound Interest – Time & Distance.

UNIT III – ANALYTICAL REASONING (6 hrs)

Alphanumeric series – Coding and Decoding – Tabulation – Directions.

UNIT IV – LOGICAL REASONING (6 hrs)

Blood Relations – Input & Output – Seating Arrangements – Age.

UNIT V – PROBABILITY (6 hrs)

Probability – Types – Events – Equally likely Events – Complementary Events.

TEXTBOOK

1. Aggarwal R.S. *Quantitative Aptitude*. New Delhi: S.Chand, 2019.

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Books

1. Rajesh Verma. *Objective Arithmetic*. New Delhi: Arihant Publication India (P) Ltd., 2017.
2. Vittal P.R. *Quantitative Techniques*. Chennai: Margham Publications, 2016.
3. Abhijit Guha. *Quantitative Aptitude*. New York City: MC Graw Hill Companies, 2005.
4. Arun Sharma. *Quantitative Aptitude*. New York City: MC Graw Hill Education India, 2019.
5. Singh K.P. and Singh P. *Reasoning*. Chennai: Viva Book (P) Ltd., 2019.

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3. <https://youtu.be/MNI0Tw48Z5A>
4. <https://youtu.be/fywTeHi-av0>
5. <https://youtu.be/4da4D4q0x5o>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - V
INTERNSHIP (21UCPJ51)
(From 2021- 2022 Batch Onwards)

CREDIT : 1

INT. MARKS : 50
EXT. MARKS : 50
MAX.MARKS : 100

Preamble

This course enables the learners the field experience and practical implementation skill of the students by providing the opportunity to work in relevant industry.

Course Outcomes (CO)

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

CO1[K1]: outline the basic concepts of industrial requirements

CO2[K2]: examine the proficiency skills in business and human resource management

CO3[K3]: develop problem solving skills, communication skills and work effectively in teams

CO4[K4]: simplify the accounting procedures to find the profit or loss of the concern

CO5[K5]: justify the policies and practices followed by the business organization

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	2	1	-	-	-	1	-
CO2[K2]	2	1	-	1	-	1	1
CO3[K3]	3	2	-	2	1	2	1
CO4[K4]	2	1	-	1	1	1	1
CO5[K5]	2	2	1	1	1	1	1
Weightage of the course	11	7	1	5	3	6	4
Weighted percentage of Course contribution to POs	1.85	1.76	1.25	1.42	1.81	2.65	2.08

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

Guidelines

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 every week.
4. The Internship report should be of minimum 50 pages.
5. Attendance certificate from the organization has to be submitted to the HOD.
6. Two copies of the Internship report should be submitted.
7. The Internship carries 100 marks out of which 50 marks for Internal Assessment and 50 Marks for External Examination.
8. The student has to appear for Viva-voce.
9. 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 the Training Programme:

Internal Assessment (50 Marks)

Training Report & Review : 40 Marks
Daily Log Report/Attendance : 5 Marks
PPT Presentation : 5 Marks

External Examination (50 Marks)

Training Report : 20 Marks
Viva - Voce : 30 Marks

Internship report shall contain the following details:

- Title Page
- Certificate Page
- Internship Certificate provided by the internship institution
- Declaration Page
- Acknowledgement
- Company Profile
- List of figures, List of Tables
- Index
- Chapters

List of Chapters

1. Introduction
2. Objectives of the training
3. Organizational structure of the concern
4. Observations about working of the concern
5. Identification of the problems, if any
6. Suggestions to solve the problems
7. Limitations of the training
8. Conclusion

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
CORE COURSE - XVII: ADVANCED CORPORATE ACCOUNTING - II (21UCPC61)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS : 100

Preamble

This course introduces the students to understand how the financial positions are measured in Double account system and corporate sectors with Indian Accounting Standards.

Course Outcomes (CO)

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

CO1[K1]: describe the various methods in calculating profit or loss of corporate

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 position

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
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	2	9	4	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.56	2.41	2.21	2.08

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

UNIT I – HOLDING COMPANY ACCOUNTS**(15 hrs)**

Holding Company Accounts - Preparation of Consolidated Balance Sheet – Cost of Control – Pre - Acquisition Reserves and Profits – Post Acquisition Profits – Minority Interest – Treatment of Fictitious Assets, Goodwill, Unrealized Profit and Contingent Liabilities – Revaluation of Assets and Liabilities.

UNIT II – BANKING COMPANY ACCOUNTS**(15 hrs)**

Banking Company Account - Legal Requirements – Accounting Treatment – Income Recognition – Asset Classification and Provisioning for Doubtful Debts – Provision for Taxation – Rebate on Bills Discounted – Preparation of Profit and Loss Account and Balance Sheet.

UNIT III – INSURANCE COMPANY ACCOUNTS**(15 hrs)**

Insurance Company Accounts - Introduction – Life Insurance – Accounts of Life Insurance Business – Revenue Account and Balance Sheet – Determination of Net Liability – Ascertainment of Profit and Loss Accounts of General Insurance Business – Accounting Treatment – Revenue Account – Profit & Loss Account and Balance Sheet.

UNIT IV – DOUBLE ACCOUNT SYSTEM**(15 hrs)**

Double Account System - Meaning – Single Account System vs. Double Account System – Double Entry System vs. Double Account System – Advantages – Replacement of an Asset.

UNIT V – INFLATION ACCOUNTING & ACCOUNTING STANDARDS**(15 hrs)**

Inflation Accounting – Meaning – Methods of Accounting for Price Level Changes – Current Purchasing Power Accounting – Current Cost Accounting. Accounting Standards 21 and 29 - Application – Scope.(Theory Only)

TEXTBOOK

1. Pillai R.S.N, Bagavati and Uma S. *Fundamentals of Advanced Accounting – Vol II*. New Delhi: S.Chand, 2019.

REFERENCES**Books**

1. Suhas Mahajan and Mahesh Kulkarni. *Corporate Accounting – Vol II*. Pune: Nirali Prakashan, 2020.
2. Bhushan Kumar Goyal. *Corporate Accounting*. New Delhi: Taxmann Publications, 2021.
3. Shukla M.C, Grewal T.S. and Gupta S.C. *Advanced Accounts – Vol II*. New Delhi: S.Chand, 2019.

4. Arulanandam M.A. and Ramanan K.S. *Advanced Accountancy – Vol II*. Mumbai: Himalaya Publishing House, 2018.

Web Sources

1. <https://youtu.be/e2YG7Xrle2u>
2. <https://youtu.be/vOKupDEgCdg>
3. <https://youtu.be/8NhSD892BFQ>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
CORE COURSE - XVIII: INCOME TAX LAW AND PRACTICE - II (21UCPC62)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS: 100

Preamble

This course introduces the students to the landmark achievements in tax liability calculation with an emphasis on various provisions of Direct tax and submit the returns of Income to the Income Tax Department.

Course Outcomes (CO)

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

CO1[K1]: find the tax liability of Individual, HUF, Company, AOP and Firm

CO2[K2]: explain various provisions regarding tax planning and advance payment of tax

CO3[K3]: apply the provision for submit the Income tax return

CO4[K4]: classify the different methods and deductions for computation of taxable Income

CO5[K5]: examine the realistic procedures of assessment of all persons

CO - PO Mapping table (Course Articulation Matrix)

PO	P01	P02	P03	P04	P05	P06	P07
CO							
CO1[K1]	3	1	-	1	1	-	-
CO2[K2]	3	1	-	2	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	3	1	2	1	1	1
CO5[K5]	3	3	1	2	1	2	1
Weightage of the course	15	10	2	9	5	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.56	3.01	2.21	2.08

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

UNIT I - CLUBBING OF INCOME AND SET – OFF AND CARRY FORWARD OF LOSSES

(15 hrs)

Clubbing of Income: Meaning - Provisions Related with Clubbing of Income - Aggregation of Incomes - **Set Off And Carry Forward of Losses:** Inter Source Adjustment - Inter Head Adjustment - Treatment of Carry Forward Loss.

UNIT II - DEDUCTION FROM GROSS TOTAL INCOME

(15 hrs)

Deductions to be Made While Computing Total Income - Assessment of Individual and HUF - Tax Liability - Assessment of Hindu Undivided Family - Meaning of HUF - Types of Schools - Income Which are not Treated as Family Income - Difference Between a Hindu Undivided Family and a Firm - Computation of Taxable Income and Tax Liability of HUF.

UNIT III - ASSESMENT OF PARTNERSHIP

(15 hrs)

Assessment of Partnership Firm - Computation of Book Profit - Deduction Available U/S 40b - Provision for Partners Remuneration and Interest - Calculation of Income of Partners - Tax Liability - Assessment of AOP - Calculation of Tax Liability.

UNIT IV - ASSESSMENT PROCEDURES

(15 hrs)

Return of Income - Meaning - Compulsory Return - Defective Return - Belated Return - Return of Loss - Revised Return - Return by Other Person - Rules for E-Filing of Income Tax Return - PAN - Case for PAN Compulsory - Need for PAN - Procedure for Assessment - Types of Assessment.

UNIT V - ADVANCE PAYMENT OF TAX, DEDUCTION AND COLLECTION OF TAX AT SOURCES

(15 hrs)

Deduction of Tax At Source: Meaning - TDS for Different Items - Rules for Deduction of TDS - Rates of TDS - Collection of Tax at Source - **Advance Payment of Tax:** Tax Refunds - Recover of Tax - Tax Clearance Certificate - Collection of Various ITR Forms.

TEXTBOOK

1. Mehrotra H.C. and Goyal S.P. *Income Tax Law and Practice*. Agra: Sahitya Bhawan Publications, 2020.

REFERENCES

Books

1. Srinivasan T. *Income Tax Law & Practice*. Chennai: Maven Learning Private Limited, 2020.
2. Murthy A. *Income Tax Law & Practice*. Chennai: Vijay Nicole Imprints Private Limited, 2020
3. Gaur V.P. and Narang D. B. *Income Tax Law & Practice*. New Delhi: Kalyani Publications, 2020.

Web Sources

1. <https://www.slideshare.net/jitenparmar313/clubbing-of-income-ppt>
2. https://www.youtube.com/watch?v=W_4TfU1LGS8
3. <https://www.youtube.com/watch?v=UNFeHVhHSfk>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
CORE COURSE - XIX: WEB TECHNOLOGY (21UCPC63)
(From 2021- 2022 Batch Onwards)

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

INT. MARKS : 40
EXT.MARKS : 60
MAX.MARKS : 100

Preamble

This course introduces the students possess knowledge to develop a dynamic webpage with java script and DHTML.

Course Outcomes (CO)

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

CO1[K1]: identify the client/server model and able to develop a web application using scripting technologies

CO2[K2]: explain various types of tags and objects

CO3[K3]: develop a website for a specified client and apply various styles using forms

CO4[K4]: analyse a structured approach to identify needs, interest and functionality of website

CO5[K5]: choose appropriate HTML, CSS and JavaScript code to extend and alter its function

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	2	-	-	-
CO2[K2]	3	2	-	1	-	-	1
CO3[K3]	3	2	-	2	-	1	1
CO4[K4]	3	2	1	1	1	2	1
CO5[K5]	3	3	1	3	1	2	1
Weightage of the course	15	10	2	9	2	5	4
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.56	1.2	2.21	2.08

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

UNIT I – INTRODUCTION

(15 hrs)

History of Internet - Internet Services and Accessibility - Uses of Internet - Protocols - Web Concepts - The Client/Server Model of the Web - Retrieving Data from the Web - How the Web Works - Web Browser - Searching Information on the Web - Internet Standards - Protocols - Internet Protocol - Transmission Control Protocol - User Datagram Protocol.

UNIT II - HTML

(15 hrs)

Introduction - SGML - DTD - DTD Elements - Attributes - Outline of an HTML Document - Head Section – Prologue - Link - Base - Meta - Script - Style - Body Section - Headers - Paragraphs - Text Formatting - Linking - Marquee Tags -Embedding Images - Tables – Lists - Frames - Other Special Tags and Characters - HTML Forms.

UNIT III - VB SCRIPT

(15 hrs)

Introduction - Embedding VB Script Code in an HTML Document - Comments - Variables - Operators - Assignment Operator - Numerical Operator - String Concatenation - Procedures - Conditional Statement - Looping Constructs - Objects and VB Scripts - Cookies.

UNIT IV - JAVASCRIPT

(15 hrs)

Introduction - Need of a Scripting Language - Language Elements - Identifiers - Expressions - Keywords - Operators - Functions - Statements - Objects of Java script - Window Object - Document Object - Form Object - Select Object - Date Object - Math Object.

UNIT V - DHTML

(15 hrs)

Introduction - Cascading Style Sheet - Dynamic Coding CSS - External Style Sheets - DHTML Document Object Model and Collections - Event Handling - Assigning Event Handlers - Event Bubbling - Filters & Transitions - Data Binding.

TEXTBOOK

1. Gopalan N.P. and Akilandeswari J. *Web Technology A Developer's Perspective*. Delhi: PHI Learning Private Limited, 2nd Edition, 2018.

REFERENCES

Books

1. DanialMinoli, Emma Minoli. *Web Commerce Technology handbook*. New Delhi: Tata McGraw hill Publishing Company Pvt. Ltd., 2010
2. MuthuKrithigaVenkatesh L. *Web Technology*. Chennai: Margam Publications, 2010.
3. RajKamal. *Internet & Web Technologies*. New Delhi: Tata McGraw Hill Publisher, 2013.

Web Sources

1. https://www.tutorialspoint.com/data_communication_computer_network/client_server_model.htm
2. <https://www.slideshare.net/RichaSingh59/html-basic-tags>
3. <https://www.javatpoint.com/dhtml#:~:text=DHTML%20stands%20for%20Dynamic%20Hypertext.web%20pages%20dynamic%20and%20interactive.>
4. <https://www.youtube.com/watch?v=eA9mnY1Z2so>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
CORE COURSE - XX: PROJECT AND VIVA VOCE (21UCPJ61)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK : 4
CREDITS : 4
DURATION : 60 hrs

INT. MARKS : 50
EXT. MARKS : 50
MAX. MARKS : 100

Preamble

This course introduces the students to build strong oral communication skills essential for effectively presenting technical material to audience.

Course Outcomes (CO)

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

CO1 [K1]: detail knowledge about the basics of project application software

CO2 [K2]: outline the various modules and its tables to get the result of the project designing

CO3 [K3]: Apply appropriate techniques to assess ongoing project performance.

CO4 [K4]: differentiate the data base control model to meet organizational needs

CO5 [K5]: evaluate the academic performance with the practical knowledge in report writing

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	1	-	1	-	1	1
CO3[K3]	3	2	-	1	1	1	1
CO4[K4]	3	3	1	2	1	2	1
CO5[K5]	3	3	1	3	1	2	1
Weightage of the course	15	10	2	8	3	6	5
Weighted percentage of Course contribution to POs	2.53	2.51	2.5	2.28	1.81	2.65	2.6

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

Guidelines

1. Students will work individually or in groups with maximum 5 members on a semester-long project.
2. Depending on the interest of the students, project research areas will be chosen.
3. Students should undergo 2 weeks field study in their chosen domain after completion of the V Semester examinations.
4. Students must meet the guide periodically.
5. The project carries 100 marks of which 50 marks for Internal Assessment and 50 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. The project report should be of minimum 20 pages (excluding bibliography & appendices)
9. Two copies of the final project report should be submitted.
10. The Head of the department and the Project Guide will evaluate the final Project Report.
11. The viva-voce board shall consist of the External Examiner/the Head of the Department and the Internal Examiner
12. The final project report shall contain the following:
 - A. Introduction
 - B. Objectives
 - C. Methodology
 - D. Data Analysis
 - E. Findings
 - F. Limitations
 - G. Suggestions
 - H. Conclusion

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

Internal(50 Marks)

Project Report & Review : 40 Marks
Powerpoint Presentation : 5 Marks
Demo/Performance : 5 Marks

External (50 Marks)

Project Report : 20 Marks
Viva - Voce : 30 Marks

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER – VI
CORE COURSE - XXI: PRACTICAL: ACCOUNTING SOFTWARE (21UCPC6P)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK: 5

CREDITS : 4

DURATION :75 hrs

INT. MARKS : 50

EXT. MARKS : 50

MAX.MARKS : 100

Preamble

This Course introduces the students to impart knowledge of computerized accounting process and business practices in working with GST.

Course Outcomes (CO)

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

CO1[K1]: describe the basic concepts of accounting software

CO2[K2]: demonstrate to create company, enter accounting vouchers, accrual adjustment and preparation of financial statement

CO3[K3]: apply the various accounting standards and rules to manage ledger, vouchers and reports

CO4[K4]: examine the importance of accounting software in the effective function of business organization

CO5[K5]: justify the accounting information to interested parties like owner of business, shareholders, manager, creditors, debtors and employees etc

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	1	-	1	1	1	1
CO3[K3]	3	2	-	2	1	1	1
CO4[K4]	3	2	-	2	1	2	1
CO5[K5]	3	3	1	3	2	2	1
Weightage of the course	15	9	1	9	5	6	5
Weighted percentage of Course contribution to POs	2.53	2.26	1.25	2.56	3.01	2.65	2.6

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

1. Company Creation without Tally Vault Password.
2. Company Creation with Tally Vault Password.
3. Creating Single Group.
4. Creating Multi Group.
5. Creating Single Ledger.
6. Creating Multi Ledger.
7. Creating Purchase Voucher.
8. Creating Sales Voucher.
9. Creating Debit Note Voucher.
10. Creating Credit Note Voucher.
11. Creating Payment Voucher.
12. Creating Receipt Voucher.
13. Display Profit And Loss a/c, Trading a/c and Balance Sheet.
14. Creating Inventory Management.
15. Display Price List in an Items.
16. Creating Budget.
17. Working with Multiple Currency.
18. Creating Interest Calculation.
19. Create Cost Centre and Allocation of Expenses among Cost Centre.
20. Working with GST.

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
MAJOR ELECTIVE COURSE - III: HUMAN RESOURCE MANAGEMENT (21UCP061)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 4

CREDITS : 3

DURATION : 60 hrs

INT.MARKS : 40

EXT.MARKS : 60

MAX.MARKS: 100

Preamble

This course introduces the students to familiarise about Human Resources Management including planning, placement, training, development and significance of performance appraisal.

Course Outcomes (CO)

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

CO1[K1]: describe the basic concepts, functions and process of HRM

CO2[K2]: explain the importance of human resources and their effective management in organizations

CO3[K3]: apply various techniques and methods to solve problems in work place

CO4[K4]: analyse the system of recruitment, selection, training and development technically

CO5[K5]: assess the factors affecting performance appraisal of HRM

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	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	9	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.26	2.5	2.28	1.81	2.21	2.08

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

UNIT I – INTRODUCTION TO HUMAN RESOURCE MANAGEMENT (12 hrs)

Human Resource Management: Meaning – Objectives, Scope and Importance of Human Resource Management – Functions of HRM – Operatives and Managerial Functions – Qualities and Functions of Human Resource Manager.

UNIT II – HUMAN RESOURCE PLANNING AND JOB ANALYSIS (12 hrs)

Human Resource Planning: Concept of Human Resource Planning – Objective, Need, Importance and Planning Process. **Job Analysis:** Meaning – Uses of Job Analysis – Job Description – Job Specification and Job Evolution – Methods Job Evaluation.

UNIT III – PROCUREMENT OF PERSONNEL (12 hrs)

Recruitment: Meaning of Recruitment – Process of Recruitment – Sources and Methods of Recruitment – Recruitment Practice in India. **Selection:** Meaning of Selection – Process and Methods of Selection – Induction and Placement.

UNIT IV – TRAINING AND DEVELOPMENT (12 hrs)

Training: Concept – Scope – Need and Objectives Training – Importance – Principles of Training – Training Need Analysis – Methods of Training – On – the - Job and Off - the - Job Training. **Development:** Concept – Need – Importance and Techniques of Executive Development – Career Planning and Development.

UNIT V - PERFORMANCE APPRAISAL AND COMPENSATION (12 hrs)

Performance Appraisal: Meaning of Performance Appraisal – Objectives – Need and Importance – Essentials of Good Appraisal System – Methods of Performance Appraisal System – Factors Affecting Performance Appraisal – Problems of Performance Appraisal – Evaluation of Performance Appraisal System. **Compensation:** Concept – Methods of Wage Payments and Incentive Plans – Fringe Benefits – Performance Linked Compensation.

TEXTBOOK

1. Gupta C.B. *Human Resource Management*. New Delhi: Sultan and Sons, 2019.

REFERENCES

Books

1. Subba Rao P. *Personnel & Human Resource Management*. Mumbai: Himalaya Publishing House, 2020.
2. Aswathappa K. *Human Resource and Personnel Management*. New Delhi: Tata Mc Graw Hill Publishing Co. Ltd., 2015.
3. Mamoria C.B. *Personnel Management*. Calcutta: Kitab Mahal, 2018.

Web Sources

1. <https://www.youtube.com/watch?v=Qr2JUnapQ68>
2. <https://www.youtube.com/watch?v=DRkctY9fXSc>
3. <https://www.youtube.com/watch?v=d-5JvirdkXY>
4. <https://www.youtube.com/watch?v=hBhS9TzyU0I>
5. <https://www.youtube.com/watch?v=nJLyCUmw5jo>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme – B.Com. (Computer Applications)
SEMESTER - VI
MAJOR ELECTIVE COURSE – III: AUDITING (21UCPO62)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK : 4

CREDITS : 3

DURATION : 60 hrs

INT.MARKS : 40

EXT.MARKS : 60

MAX.MARKS: 100

Preamble

This course introduces the students to impart knowledge of auditing principles, procedures and techniques in accordance with current legal requirements and professional standards.

Course Outcomes (CO)

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

CO1 [K1]: describe the concept, types and methods of auditing

CO2 [K2]: examine the internal control system from internal check

CO3 [K3]: choose the various types of audit for preparation of financial statement

CO4 [K4]: classify the different types of audit Programme and audit report

CO5 [K5]: assess the audit procedure in different types of undertakings

CO – PO Mapping table (Course Articulation Matrix)

PO	P01	P02	P03	P04	P05	P06	P07
CO							
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	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	9	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.26	2.5	2.28	1.81	2.21	2.08

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

UNIT I – INTRODUCTION**(12 hrs)**

Introduction – Meaning - Features – Objectives - Advantages of Auditing – Materiality in Auditing – Classification - Techniques of Auditing – Audit Evidence.

UNIT II – PREPARATION FOR AUDIT**(12 hrs)**

Audit Programme – Audit Note Book – Working Paper – Audit Planning – Internal Check – Internal Control - Internal Audit –Feature – Objectives – Advantages of Internal Auditor.

UNIT III – VOUCHING, VERIFICATION AND VALUATION**(12 hrs)**

Meaning – Definition – Objective –Requisites of A Valid Vouches – Types of Vouching – Vouching of Cash Transaction – Vouching of Trade Transactions – Verification – Objects of Verification – Principles of Verification – Verification and Valuation of Assets – Verification of Liabilities.

UNIT IV – COMPANY AUDITOR**(12 hrs)**

Qualification and Disqualification of Auditor –Rights, Duties and Powers of Auditor – Liabilities of Auditors – Appointment – Removal – Remuneration of a Auditor - Audit Report – Types of Audit Report – Statutory Report.

UNIT V – SPECIAL AREAS OF AUDIT**(12 hrs)**

Special Features of Cost Audit - Tax Audit - Management Audit - Recent Trends in Auditing - Basic Considerations of Audit in EDP Environment- Auditing Standards.

TEXTBOOKS

1. Natarajan L. *Practical Auditing*. Chennai: Margham Publication, 2020. **(UNIT I, II, III &IV)**
2. Saxena R.G. *Principle and practice of auditing*. Mumbai: Himalaya Publishing House, 2010. **(UNIT V)**

REFERENCES**Books**

1. Dingar pagare. *Principle and practice of auditing*. New Delhi: Sultan Chand and Sons ,2019.
2. Tandon B.N, Sudharsanam S. & Sudharabahu S. *A Handbook of Practical Auditing*. New Delhi: S. Chand and Sons, 2007.
3. Kmal Gupta. *Contemporary Auditing*. New Delhi: Tata McGraw Hills, 2015.

Web Sources

1. <https://www.youtube.com/watch?v=5910btyDLUA>
2. https://www.youtube.com/watch?v=gyruZ_YJ0os
3. <https://www.youtube.com/watch?v=lJIfwZFABJI&t=6s>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
MAJOR ELECTIVE COURSE - III: BANKING THEORY, LAW AND PRACTICE (21UCP063)
(From 2021- 2022 Batch Onwards)

HOURS/WEEK: 4
CREDIT : 3
DURATION : 60 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX. MARKS: 100

Preamble

This course introduces the students to simply understand the basic service, ethics and functions used in banking Operations and Technology.

Course Outcomes (CO)

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

CO1[K1]: define the fundamental notions of banking

CO2[K2]: express the various services provided by banking industry

CO3[K3]: apply the banking terminology in functional existence

CO4[K4]: examine the consequences of banking in current scenario

CO5[K5]: evaluate the challenges and problems in the banking system

CO - PO Mapping t able (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	3	1	-	1	-	-	-
CO2[K2]	3	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	9	2	8	3	5	4
Weighted percentage of Course contribution to POs	2.53	2.26	2.5	2.28	1.81	2.21	2.08

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

UNIT I – INTRODUCTION TO BANKING**(12 hrs)**

Introduction – Definition of Banking – Customer – Types – Banker and Customer Relationship – Deposits – Types of Deposits – Saving Deposit – Current Deposit – Recurring Deposit – Fixed Deposit – RBI and Commercial Banks – Functions.

UNIT II – NEGOTIABLE INSTRUMENTS**(12 hrs)**

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

UNIT III – PAYING BANKER AND COLLECTING BANKER**(12 hrs)**

Paying Banker – Meaning – Responsibilities – Duties – Statutory Protection – Payment-in-due Course. Collecting Banker – Meaning – Responsibilities – Duties – Statutory Protection – Negligence – Holder-in-due Course.

UNIT IV – BANK LENDING**(12 hrs)**

Bank Lending – Meaning – Principles of Lending – Types of Bank Lending – Credit Control Measures by RBI – Repo Rate – Reverse Repo Rate – Statutory Liquidity Ratio – Cash Reserve Ratio – Non Performing Assets – Causes and Remedial Measures of NPA.

UNIT V – POLICY REFORMS AND INNOVATION IN INDIAN BANKING**(12 hrs)**

Banking Sector Reforms: Narasimhan Committee Reports - Banking Ombudsmen Scheme – SARFAESI Act - Technology Driven Development of Core Banking – Net Banking – Mobile Banking – ATM - Electronic Payment System – EFT – NEFT – RTGS – IMPS – SWIFT

TEXTBOOK

1. Gordon E. and Natarajan K. *Banking Theory, Law and Practice*. Mumbai: Himalaya Publishing House, 2020.

REFERENCES**Books**

1. Ramachandran R. *Banking Theory and Practice*. Chennai: MJP Publishers, 2015.
2. Radha V. *Banking Theory, Law and Practice*. Chennai: Prasanna Publishers, 2016.
3. Kandasamy K.P. S.Natarajan, R.Parameswaran. *Banking Law and Practice*. New Delhi: S.Chand, 2018.

Web Sources

1. https://youtu.be/5VyP3W_qtPM
2. https://youtu.be/IXHJpx_SnVE
3. <https://youtu.be/FR5W0Qhh-tw>

4. <https://youtu.be/hotkHSggsng>
5. <https://youtu.be/FkTMRxqIRiA>
6. <https://youtu.be/VwYBvLLcTMo>
7. <https://youtu.be/Bqyek4dnycM>

SRI KALISWARI COLLEGE (AUTONOMOUS), SIVAKASI
DEPARTMENT OF COMMERCE (CA)
UG Programme - B.Com. (Computer Applications)
SEMESTER - VI
SKILL ENHANCEMENT COURSE - VI: PERSONALITY DEVELOPMENT (21UCPS61)
(From 2021- 2022 Batch Onwards)

HOURS/ WEEK:2
CREDIT :1
DURATION :30 hrs

INT. MARKS : 40
EXT. MARKS : 60
MAX.MARKS: 100

Preamble

This course introduces the students by focusing on soft skills of team work, interpersonal relationship and leadership quality.

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 objectives

CO - PO Mapping table (Course Articulation Matrix)

PO \ CO	P01	P02	P03	P04	P05	P06	P07
CO1[K1]	1	1	-	-	-	1	-
CO2[K2]	2	1	-	1	1	1	1
CO3[K3]	2	1	-	1	-	1	1
CO4[K4]	2	2	-	1	1	2	1
CO5[K5]	3	2	1	1	1	1	2
Weightage of the course	10	7	1	4	3	6	5
Weighted percentage of Course contribution to POs	1.68	1.76	1.25	1.14	1.81	2.65	2.6

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

UNIT I – PERSONALITY DEVELOPMENT

(6 hrs)

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

UNIT II –DEVELOPING POSITIVE ATTITUDE

(6 hrs)

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

UNIT III – TEAM BUILDING AND TEAM WORK

(6 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

(6 hrs)

Introduction – Meaning - Difference among Bio-Data, Curriculum Vitae, Resume - Types of Resume - CV Writing Tips - CV/ Resume Preparation - Do's and Dont's of Preparation of CV

UNIT V-INTERVIEW SKILLS

(6 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. **(UNIT I)**
2. Alex K. *Soft Skills*. New Delhi: S.Chand & Company Pvt.Ltd., 2019. **(UNIT II,III,IV & V)**

REFERENCES

Books

1. Krishnaswamy N, Manju Dhariwal and Lalitha Krishnaswamy. *Marketing Communication Skill and Soft Skill*. New Delhi: Bloomsburry 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>