

GOVERNMENT ARTS COLLEGE(AUTONOMOUS)

SALEM-7

Reaccredited with B Grade by NAAC
(Affiliated to Periyar University)



B.Com (Computer Applications)

Regulations and Syllabus

(Effective from the Academic Year 2021-2022)

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), SALEM-636007
DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

Vision:

To develop a Centre of excellence for commerce with computer application education and training.

Mission:

To materialize the vision, the Department of Commerce (Computer Applications) focuses on the following:

- To provide the best knowledge and offer practical training to students in the field of commerce and computer applications.
- To continuously evaluate the performance against benchmarking institution.
- To groom students with IT skills and values for global competency and transform them into ideal citizens of our country.

Program Educational Objectives (PEOs)

The graduate will

1. Possess wide spectrum of managerial skills along with competency building qualities in specific areas of business studies.
2. Exercising Professional skills, values, team spirit, and high leadership and to accept the challenges in the Industry and Academics.
3. Excel in contemporary knowledge of business with computer application tools like MS Office, Accounting Software (Tally), Visual Basic Programming and developing inclination towards lifelong learning.

Programme Specific Outcomes (PSO)

1. Students are able to gain a thorough basic knowledge in the fundamental of Commerce, Accounting and Computer Applications.
2. Curriculum offers a number of specializations and practical disclosures which would provide the student to face the contemporary challenges in the business activities.
3. Further the students are encouraged with add on value based and job oriented courses which ensure them to the sustained in the organization level.
4. This program could provide Industries, Banking Sectors, Insurance Companies, Financing companies, Transport Agencies, Warehousing, Accounting Software etc., well trained professionals to meet the requirements.
5. After completing graduation, students can get skills regarding various aspects like Marketing Manager, Selling Manager, and Computer Applications over all Administration abilities of the Company.
6. Capability of the students to make decisions at personal & professional level will increase after completion of this course.

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7. Students can independently start up their own Business.
8. To prepare the students for preparing higher studies in business like M.Com.,M.Com(CA).,
9. M.B.A., and professional Courses like MCA.,C.A., CMA., ACS.,etc.,
10. The knowledge of different specializations in Accounting, costing, banking and finance with the computer applications practical exposure helps the students to stand in organization.
11. Students can also get the practical skills to work as accountant, audit assistant, tax consultant, and computer operator as well as other financial supporting services.

Course Structure for UG - B.Com (CA) Programme - 2021-22

| Part | Category | No. of Courses | Total Credits |
|-------------|---|-----------------------|----------------------|
| I | Tamil | 2 | 6 |
| II | Communicative English | 2 | 6 |
| III | Core Course-Theory | 16 | 64 |
| III | Core Course - Practical | 3 | 12 |
| III | Allied Theory | 4 | 16 |
| III | Major Based Elective Course(MBEC) | 4 | 16 |
| III | Project Work | 1 | 8 |
| IV | Skill Enhancement Course(SEC) | 4 | 8 |
| IV | Non-Major Elective Course (NMEC) | 2 | 4 |
| IV | Ability Enhancement Compulsory Course(AECC) | 2 | 4 |
| IV | Ability Enhancement Elective Course (AEEC) | 1 | 2 |
| IV | Professional English (Mandatory) | 2 | 4 |
| V | Extension Activity (ELECTIVE) | 1 | 2 |
| | TOTAL | 44 | 152 |
| | | | |
| | | | |
| | Total Credits | | 152 |
| | Total Credits in Part-III | | 116 |
| | TOTAL MARKS | | 4300 |

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| S. No | Part | Course code | Course Name | Hours | Credits | Marks | | Max |
|-----------------------|------|-------------|---|-----------|-----------|-----------|-----------|-------------|
| | | | | | | IA | SE | |
| SEMESTER - I | | | | | | | | |
| 1 | I | 21FTL01 | Language - I :Foundation Tamil-I | 5 | 3 | 25 | 75 | 100 |
| 2 | II | 21FEL01 | Communicative English-I | 5 | 3 | 25 | 75 | 100 |
| 3 | III | 21UBC01 | Core Course I : Financial Accounting-I | 6 | 4 | 25 | 75 | 100 |
| 4 | III | 21UBC02 | Core Course II: Business Communication | 5 | 4 | 25 | 75 | 100 |
| 5 | III | 21ABC01 | Allied - I- Course I :Business Application Software | 5 | 4 | 25 | 75 | 100 |
| 6 | IV | 21AECC1 | AECC -I: Value Based Education | 2 | 2 | 25 | 75 | 100 |
| 7 | IV | 21UPE01 | Professional English-I | 2 | 2 | 50 | | 50 |
| TOTAL | | | | 30 | 22 | | | 650 |
| SEMESTER - II | | | | | | | | |
| 1 | I | 21FTL02 | Language -II : Foundation Tamil-II | 5 | 3 | 25 | 75 | 100 |
| 2 | II | 21FEL02 | Communicative English-II | 5 | 3 | 25 | 75 | 100 |
| 3 | III | 21UBC03 | Core Course III : Financial Accounting-II | 6 | 4 | 25 | 75 | 100 |
| 4 | III | 21UBCP1 | Core Practical I: Computer Applications in Business | 5 | 4 | 40 | 60 | 100 |
| 5 | III | 21ABC02 | Allied - I- Course II :Database Management System | 5 | 4 | 25 | 75 | 100 |
| 6 | IV | 21AECC2 | AECC-II: Environmental Studies | 2 | 2 | 25 | 75 | 100 |
| 7 | IV | 21UPE02 | Professional English-II | 2 | 2 | 50 | | 100 |
| TOTAL | | | | 30 | 22 | -- | -- | 650 |
| CUM-TOTAL | | | | | 44 | | | 1300 |
| SEMESTER - III | | | | | | | | |
| 1 | III | 21UBC04 | Core Course IV : Company Accounts-I | 6 | 4 | 25 | 75 | 100 |
| 2 | III | 21UBC05 | Core Course V : Business Law | 5 | 4 | 25 | 75 | 100 |
| 3 | III | 21UBC06 | Core Course VI :Business Models | 5 | 4 | 25 | 75 | 100 |

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| | | | | | | | | |
|----------------------|-----|---------|---|--------------|-----------|----|-----|-------------|
| 4 | III | 21UBC07 | Core Course VII : Fundamentals of Computer and Tally | 5 | 4 | 25 | 75 | 100 |
| 5 | III | 21ASTC1 | Allied - II- Course I-Business Statistics-I | 5 | 4 | 25 | 75 | 100 |
| 6 | IV | 21UBCS1 | Skill Enhancement Course I: Industrial Relations | 2 | 2 | 25 | 75 | 100 |
| 7 | IV | 21UBCN1 | Non-Major Elective Course I: Principles of Commerce | 2 | 2 | 25 | 75 | 100 |
| 8 | V | 21EXAT1 | Extension(Community Service) : National Cadet Corps | (Self Study) | 2 | | 100 | 100 |
| | | 21EXAT2 | Extension(Community Service) : National Social Service | | | | | |
| | | 21EXAT3 | Extension(Community Awareness) : Indian Heritage and Culture | | | | | |
| | | 21EXAT4 | Extension(Community Awareness) : Public Health and Personal Hygiene | | | | | |
| TOTAL | | | | 30 | 26 | | | 800 |
| CUM-TOTAL | | | | | 70 | | | 2100 |
| SEMESTER - IV | | | | | | | | |
| 1 | III | 21UBC08 | Core Course VIII : Company Accounts-II | 6 | 4 | 25 | 75 | 100 |
| 2 | III | 21UBC09 | Core Course IX : Company Law | 5 | 4 | 25 | 75 | 100 |
| 3 | III | 21UBC10 | Core Course X : Stock Exchange and Business Practices | 5 | 4 | 25 | 75 | 100 |
| 4 | III | 21UBCP2 | Core Practical II:- Computer Applications in Accounting and Taxation | 5 | 4 | 40 | 60 | 100 |
| 5 | III | 21ASTC2 | Allied - II-Course-II-Business Statistics-II | 5 | 4 | 25 | 75 | 100 |
| 6 | IV | 21UBCS2 | Skill Enhancement Course II: Digital Marketing | 2 | 2 | 25 | 75 | 100 |
| 7 | IV | 21UBCN2 | Non-Major Elective Course - II : Principles of Marketing | 2 | 2 | 25 | 75 | 100 |
| 8 | IV | 21AEEC1 | Ability Enhancement Elective Course I : Gandhian Thoughts | (Self Study) | 2 | | 100 | 100 |
| | | 21AEEC2 | Ability Enhancement Elective Course II : Human Rights | | | | | |
| | | 21AEEC3 | Ability Enhancement Elective Course III : Business Startup Fundamentals | | | | | |
| | | 21AEEC4 | Ability Enhancement Elective Course IV : Professional Ethics & Cyber Netiquette | | | | | |
| TOTAL | | | | 30 | 26 | | | 800 |
| CUM-TOTAL | | | | | 96 | | | 2900 |
| SEMESTER - V | | | | | | | | |
| 1 | III | 21UBC11 | Core Course XI : Cost Accounting | 5 | 4 | 25 | 75 | 100 |
| 2 | III | 21UBC12 | Core Course XII : Income Tax Law and Practice-I | 5 | 4 | 25 | 75 | 100 |
| 3 | III | 21UBC13 | Core Course XIII: Software Development | 5 | 4 | 25 | 75 | 100 |

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| | | | | | | | | |
|----------------------|-----|----------|--|-----------|------------|----|----|-------------|
| | | | with Visual Programming | | | | | |
| 4 | III | 21UBC14 | Core Course XIV: Principles of Management | 5 | 4 | 40 | 60 | 100 |
| 5 | III | 21UBCM1 | Major Based Elective I : Organizational Behaviour | 4 | 4 | 25 | 75 | 100 |
| | | 21UBCM2 | Major Based Elective II : Export and Import Finance | | | | | |
| 6 | III | 21UBCM3 | Major Based Elective III : Business Finance | 4 | 4 | 25 | 75 | 100 |
| | | 21UBCM4 | Major Based Elective IV : Business Environment | | | | | |
| 7 | IV | 21UBCS3 | Skill Enhancement Course III : Modern Office Management | 2 | 2 | 25 | 75 | 100 |
| TOTAL | | | | 30 | 26 | | | 700 |
| CUM-TOTAL | | | | | 122 | | | 3600 |
| SEMESTER - VI | | | | | | | | |
| 1 | III | 21UBC15 | Core Course XV: Management Accounting | 5 | 4 | 25 | 75 | 100 |
| 2 | III | 21UBC16 | Core Course XVI: Income Tax Law and Practice-II | 5 | 4 | 25 | 75 | 100 |
| 3 | III | 21UBC P3 | Core Practical III: Commerce Practical | 5 | 4 | 40 | 60 | 100 |
| 4 | III | 21UBCM5 | Major Based Elective V : E-Commerce | 4 | 4 | 25 | 75 | 100 |
| | | 21UBCM6 | Major Based Elective VI : Entrepreneurship Development | | | | | |
| 5 | III | 21UBCM7 | Major Based Elective VII: Auditing | 4 | 4 | 25 | 75 | 100 |
| | | 21UBCM8 | Major Based Elective VIII: Financial Services | | | | | |
| 6 | III | 21UBCPR | Project (Group) | 5 | 8 | 50 | 50 | 100 |
| 7 | IV | 21UBCS4 | Skill Enhancement Course IV : Values and Business Ethics | 2 | 2 | 25 | 75 | 100 |
| TOTAL | | | | 30 | 30 | | | 700 |
| CUM-TOTAL | | | | | 152 | | | 4300 |

SEMESTER I -B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--------------------------|------------|-------------|--------------|--------|
| 21UBC01 | Financial Accounting - I | 6 | -- | -- | 4 |

OBJECTIVE

On successful completion of this course, the students will be able:

1. To know the basic concepts and conventions of financial accounting
2. To understand the importance and methods of preparing Bank Reconciliation Statements
3. To measure the service potential of the fixed assets
4. To understand the statement of affairs method
5. To gain knowledge on receipts and payments account

SYLLABUS

UNIT I 18 HOURS

Introduction and Concepts of Accounting

Financial Accounting: Nature and Scope-Limitations- Basic Concepts and Conventions - Basics of Accounting Standards - Generally Accepted Accounting Principles (GAAP)- International Accounting Standards (IAS)-Journal- Ledger- Trial Balance and Final Accounts (Excluding Subsidiary Books).

UNIT II 18HOURS

Bill of Exchange and Bank Reconciliation

Bills of Exchange: Meaning-Characteristics-Types-Advantages- Bank Reconciliation Statement: Importance-Causes -Methods of preparing of Bank Reconciliation Statement.

UNIT III 18 HOURS

Depreciation

Depreciation (As per AS 6): Causes of Depreciation- Methods of Recording Depreciation - Straight Line Method - Diminishing Balance Method - Annuity Method -Sinking Fund Method.

UNIT IV 18 HOURS

Single Entry System

Single Entry System: Statement of Affairs Method – Conversion Method.

UNIT V

18 HOURS

Final Accounts of Non-Trading Concern

Final Accounts of Non-Trading Concern: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

TEXT BOOKS

1. T.S. REDDY & A. MURTHY – “**Financial Accounting**” – Margham Publishers, Chennai.

REFERENCE BOOKS

1. R. L. GUPTA AND V. K. GUPTA, “**Financial Accounting**”, Sultan Chand & Sons.
2. M. C. SHUKLA AND T. S. GREWAL, “**Advanced Accounts**” (Vol.1) S. Chand & Co.
3. S. P. JAIN and K. L. NARANG, “**Advanced Accountancy**”, Kalyani Publication, New Delhi, Ludhiana.
4. N. VINAYAKAM, P. L. Mani, K. L. NAGARAJAN – “**Principles of Accountancy**” – S. Chand & Company Ltd.,

WEB RESOURCES

1. <https://www.coursera.org/course/accounting>
2. <https://www.accountingcoach.com/>
3. https://www.nuigalway.ie/financial_accounting/

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> Define the Financial Accounting and Basics Accounting Concepts and Conventions of GAAP(Generally Accepted Accounting Principles)and IAS(International Accounting Standards) | Remember |
| CO2 | <ul style="list-style-type: none"> Describe the Negotiable Instrument Act, 1881 and its provisions and application of Bank Reconciliation Statement | Understand |
| CO3 | <ul style="list-style-type: none"> Demonstrate the provisions of Depreciation as per (AS6)and its applicability | Apply |
| CO4 | <ul style="list-style-type: none"> Relating to the statement of Affairs and applications for single entry system and apply for the conversion method | Apply |
| CO5 | <ul style="list-style-type: none"> Interpret the final accounts of Non-trading Concern and Receipt And Payments Accounts | Apply |

MAPPING WITH PROGRAM OUTCOMES

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | M | M | | L | M | | S | |
| CO3 | | S | | M | | L | | M | S | |
| CO4 | S | S | | | | L | S | M | S | |
| CO5 | S | S | S | M | M | L | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER I- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|------------------------|------------|-------------|--------------|--------|
| 21UBC02 | Business Communication | 5 | -- | -- | 4 |

OBJECTIVE

The objective of this course is to provide the students with adequate knowledge of the following:

1. Basic concepts of Business Communication
2. Essentials of effective Business Letters
3. Banking and Insurance Correspondence
4. Various correspondence in the company meetings
5. Preparation of Resume and presentation skill

SYLLABUS

UNIT I 15 HOURS

Introduction to Business Communication

Business Communication: Meaning- Process-Objectives-Principles-Types and Barriers of Communication - Modern Communication Methods.

UNIT II 15 HOURS

Business Letters

Business Letters: Need - Functions - Essentials of Effective Business Letters -Layout.Kinds of Business Letters : Enquiries - Replies - offers and quotations - Orders and their Execution - Complaints and Adjustments - Credit and Status Enquiries - Sales Letters - Collection Letters - Circular Letters.

UNIT III 15 HOURS

Banking Correspondence

Banking Correspondence: Introduction - Correspondence with Customer, Head office - Insurance Correspondence: Life insurance- Fire insurance - Marine insurance - Agency Correspondence.

UNIT IV

15 HOURS

Company Secretarial Correspondence

Company Secretarial Correspondence: Meaning - Agenda - Minutes. Report Writing: Meaning- Types- Characteristics of good Report- Report of Individual and Committee.

UNIT V

15 HOURS

Presentation Skills

Application for Jobs: Preparation of Resume- Interviews- Meaning- Types of Interview- Candidates preparing for an interview- Guideline to be observed during an interview. Business Report Presentations: Email Slide or Visual Presentation - Internet - Video Conferencing - Group Discussion.

TEXT BOOKS

1. RAJENDRAPAL, J.S. KORAHILLI, “**Essentials of Business Communication**”, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS

1. M.S. RAMESH AND PATTENSHETTY., “**Effective Business English and Correspondence**”, R.S.Chand & Co, Publishers, New Delhi - 2.
2. R.S.N.PILLAI AND BHAGAVATHI., “**Commercial Correspondence**”, S.Chand Publications, New Delhi.
3. BHAGABAN DAS., “**Business Communication**” - SathyaSwaroopDebasish, , PHI Learning Pvt Ltd., New Delhi, 2010 Edition
4. K. SUNDAR & KUMARARAJA., “**Business Communication**” - Vijay Nicole Imprints Pvt Ltd, Chennai-91
5. N.S.RAGHUNATHAN & B.SANTHANAM., “**Business Communication**”, Margham Publications, Chennai.
6. V.R. PALANIVELU & N. SUBBURAJ., “**Business Communication**”, Himalaya Publishing Pvt Ltd, Mumbai.

WEB RESOURCES

1. <http://www.effective-business-letters.com/>
2. <http://www.savvy-business-correspondence.com/SamplesBizLetters.html>
3. <http://www.oavoza.sk/dokumenty/anj-prirucka-obchodnej-korespondencie.pdf>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none"> Concepts and types of Business Communication and Modern Communication Methods | Remember |
| CO2 | <ul style="list-style-type: none"> Describe the methods of letter writing and preparation of Business letter, Sales letter and Collection letters | Understand |
| CO3 | <ul style="list-style-type: none"> Demonstrate the provisions of life Insurance, Fire Insurance, Marine Insurance and Banking Correspondence | Apply |
| CO4 | <ul style="list-style-type: none"> Different forms of Correspondence and Presentation of Report of Individual Committee | Apply |
| CO5 | <ul style="list-style-type: none"> Application for jobs, Preparation of Resume and Interview and Group Dissuasions | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | L | M | | S | |
| CO3 | | S | | M | | L | | M | S | |
| CO4 | S | S | | | | L | L | M | S | |
| CO5 | S | S | S | M | M | L | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER I- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------------------------|------------|-------------|--------------|--------|
| 21ABC01 | Business Application Software | 5 | -- | -- | 4 |

OBJECTIVE

The main objectives of this course are to:

- To enable the students to learn and acquire the working knowledge in MS Office.
- To acquire the students practical knowledge in MS word, MS Excel, MS Power point, MS Access in the business correspondence.
- To equip the students to know in the working knowledge in MS Front page.

SYLLABUS

UNIT -I 15 HOURS

MS Word

MS Word: Creating a new document – Editing – Working with margins, pages and line spaces, -Adding Headers, Footers and page numbering – Printing documents – Faxing & Emailing documents – Adding Graphics to Documents.

UNIT- II 15 HOURS

MS-Excel

MS-Excel : Creating a new Work book – Entering data into the worksheets – Editing worksheets – Adding Cell borders and shading working with ranges – managing and printing workbook – simple calculations – copying formulas – creating charts.

UNIT- III 15 HOURS

PowerPoint

PowerPoint : Creating a new presentation – working with slides in different views – Printing presentations - Inserting, Deleting & copy slides – Rearranging slides – Adding & modifying slide text – adding graphics to slide.

UNIT- IV 15 HOURS

MS Access

MS Access : Creating a new database creating & editing table – Entering & editing data in table – creating relationships between tables – creating & modifying a form – sorting, filtering & indexing data – creating a query – creating a customizing a report.

UNIT- V

15 HOURS

Ms-Front Page

Ms-Front Page: Introduction – Create and Manage Complete Websites – Format websites – Creating a Web page with without Wizard.

TEXT BOOKS

1. **SANJAY SAXENA** “MS Office 2000 for Everyone”, VikasPublishingHouse Pvt. Ltd.

REFERENCE BOOKS

1. **JOYCE COX, POLLY URBAN**, “Quick course in Microsoft Office”, Galgotia Publications Pvt. Ltd. 1996.
2. **R. K. TAXALI**, “PC Software for windows made simple”. Tata McGraw Hill Publications Pvt. Ltd., 1998.
3. **JUNE SLTON**, “MSOffice 2000 Professional Fast &Easy”–, BPBPublications.

WEB RESOURCES

1. www.microsoft.com/en-in/download/office.aspx
2. www.microsoft-office.en.softonic.com
3. www.zapmeta.ws/Get Ms Office/Now.com

COURSE OUTCOMES

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

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| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> Understand the basic concepts computer applications using MS-Office applications for the business transactions. | Remember |
| CO2 | <ul style="list-style-type: none"> Aware and apply various statistical tools available in Ms-excel for the business enterprise transactions. | Apply |
| CO3 | <ul style="list-style-type: none"> To gain knowledge making effective presentation for the business meeting using power point presentation. | Understand |
| CO4 | <ul style="list-style-type: none"> Describe the report creation through MS Access | Understand |
| CO5 | <ul style="list-style-type: none"> Discriminate the web page creation in MS Front page. | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | M | M | | L | M | | S | |
| CO3 | | S | | M | | L | | M | S | |
| CO4 | S | S | | | | L | S | M | S | |
| CO5 | S | S | S | M | M | L | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER II - B.Com (Computer applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

| | | | | | |
|---------|---------------------------------|---|----|----|---|
| 21UBC03 | Financial Accounting- II | 6 | -- | -- | 4 |
|---------|---------------------------------|---|----|----|---|

OBJECTIVE

The core objective of this course is to provide the students with the knowledge of the following:

1. Preparing profit and loss account in case of branch
2. Comparing the results of each department
3. Understanding and applying the principles and tools in preparing the accounts of partnership
4. Preparing the Dissolution of Partnership
5. Rule of Garner Vs Murray and Insolvency of a Partner

SYLLABUS

| | |
|--|----------|
| UNIT I | 18 HOURS |
| Accounting for Branch and Department | |
| Branch Accounts: Dependent Branch- Debtor System- Stock and Debtors System- Departmental Accounts. | |
| UNIT II | 18 HOURS |
| Accounting for Installment Purchase System | |
| Hire-Purchase & Installment Purchase System- Insurance claims. | |
| UNIT III | 18 HOURS |
| Accounting for Partnership-Fundamentals | |
| Partnership Accounts: Introduction to Partnership Accounts - Fixed Capital and Fluctuating Capital- Admission, Retirement and Death of Partners. | |
| UNIT IV | 18 HOURS |
| Dissolution of Partnership | |
| Dissolution of Partnership- Accounts Prepared at the time of Dissolution. | |
| UNIT V | 18 HOURS |
| Insolvency of a Partner | |
| Insolvency of a Partner- Garner VS Murray Rule - More than one partner and all partners - Piecemeal Distribution. | |

TEXT BOOKS

1. T.S. REDDY & A. MURTHY, "**Financial Accounting**," Margham Publication, Chennai.

REFERENCE BOOKS

1. M. C. SHUKLA AND T. S. GREWAL, "Financial Accounting," S. Chand & Co.
2. R. L. GUPTA and V.K. GUPTA, "Financial Accounting," Sultan Chand & Co. (Advanced account), New Delhi
3. S.P. JAIN and K.L.NARANG., "Advanced Accountancy", Kalyani Publications, New Delhi, Ludhiana.

WEB RESOURCES

1. <https://www.coursera.org/course/accounting>
2. <https://www.accountingcoach.com/>
3. https://www.nuigalway.ie/financial_accounting/

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none">• Evaluate and the Different types of Branch and Departmental Accounts | Remember |
| CO2 | <ul style="list-style-type: none">• Describe the Hire Purchase Agreement should State as per Section 4 of the Hire purchase act 1972 and factors influencing the Computation of Claim | Understand |
| CO3 | <ul style="list-style-type: none">• Applicable in the partner as lien on the Partnership property for expenses incurred by him partnership business | Apply |
| CO4 | <ul style="list-style-type: none">• Application of Dissolution of Partnership and Accounts prepared at the time of dissolution | Apply |
| CO5 | <ul style="list-style-type: none">• Interpretation of Insolvency of a partner and more than one partner and all partners and Interpret piecemeal Distribution | Apply |

MAPPING WITH PROGRAM OUTCOMES

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| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | L | M | | S | |
| CO3 | | S | | M | | S | | M | S | |
| CO4 | S | S | | | | L | L | M | L | |
| CO5 | S | S | S | M | M | L | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER II - B.Com (Computer applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

| | | | | | |
|----------------|--|---|----|---|---|
| 21UBCP1 | Computer Applications in Business | - | -- | 5 | 4 |
|----------------|--|---|----|---|---|

OBJECTIVE

The main objectives of this course are to:

- Acquire and apply the computer applications in different aspects of business
- Get insight knowledge on ms-office, ms-excel, and power point.
- Know the database maintenance in every type of applications.
- Get the knowledge application on effective power point presentation.

SYLLABUS

UNIT I

15 HOURS

MS.Word

1. a. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
b. Study of Word – Menu / toolbars.
2. a. creates a document, save it and edit the document as follows:
 - i) Find and Replace options.
 - ii) Cut, Copy, Paste options.
 - iii) Undo and Redo options.b. Format the document:
 - i) Using Bold, Underline and Italic.
 - ii) Change Character size using the font dialog box.
 - iii) Formatting paragraph: Center, Left aligns & Right align
 - iv) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
 - v) Creating Hanging Paragraphs.
3. Using top settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.
5. Drawing flow chart using (creating main document, data source, inserting merge fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

UNIT II

15 HOURS

MS-Excel

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).
- b. Formatting work sheets.
 1. Bold style.
 2. Italic style.
 3. Font size changing.
 4. Formatting numbers (Auto fill, Selection Command, Currency format, Currency)
 5. Specifying percentage (%) Scientific notations.
 6. Drawing border around cells.
 7. Printing a work sheet (Print preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and field name – creating and sorting a data base and maintaining a database (data form).
- b. Using auto filter, advanced filter
- c. Creating subtotals and grand totals - using database functions.

UNIT III

15 HOURS

MS-Excel

3. Creating charts
 - i) Using chart wizard (five steps)
 - ii) Changing the chart type (Pie, Bar, Line)
 - iii) Inserting titles for the axes X. Y
 - iv) Changing colors.
 - v) Printing charts.
4. a. Using date, time, maths functions:
 - i) entering current data.
 - ii) Using date arithmetic (adding and subtracting dates)
 - iii) Date functions (day, month, second)
- b. Math Functions : i) SUM, COUNT, AVERAGE ii) MAX, MIN iii) STDEV, VAR iv) ABS, EXP, INT v) LOG 10 AND LOG vi) MOD, ROUND, SORT vii) Using auto sum c. Logical and Financial Functions i) Logical (IP / AND / OR / NOT) ii) Financial (PMT, FV, NPER, RATE)
5. i) Creating and running a macro. ii) Assigning button to a defined macro. iii) Editing a macro

UNIT IV

15 HOURS

MS-Power Point:

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organization chart in Power Point.

UNIT V

15 HOURS

MS-Access:

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

1. Prepare a payroll for employee database of an organization with the following details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic Pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which include at least three tables must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University Address, and Phone Number.
3. Create forms for the Student database.
4. Create a report for the employee database.

TEXT BOOKS

1. **SANJAY SAXENA** “MS Office 2000 for Everyone”, Vikas Publishing House Pvt. Ltd.

REFERENCE BOOKS

1. **JOYCE COX, POLLY URBAN**, “Quick course in Microsoft Office”, Galgotia Publications Pvt. Ltd. 1996.
2. **R. K. TAXALI**, “PC Software for windows made simple”. Tata McGraw Hill Publications Pvt. Ltd., 1998.
3. **JUNE SLTON**, “MS Office 2000 Professional Fast & Easy”–, BPB Publications.

WEB RESOURCES

1. <https://aka.ms/TeamsEduRemote>
2. www.microsoft.com/en-in/microsoft-365/word
3. microsoft-word.en.softonic.com

COURSE OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> Understand the basic concepts computer applications using MS-Office applications for the business transactions. | Understand |
| CO2 | <ul style="list-style-type: none"> Create customers list using mail merge for sending letters to the respondents at a time. | Apply |
| CO3 | <ul style="list-style-type: none"> Aware and apply various statistical tools available in Ms-excel for the business enterprise transactions. | Apply |
| CO4 | <ul style="list-style-type: none"> To gain knowledge making effective presentation for the business meeting using power point presentation. | Understand |
| CO5 | <ul style="list-style-type: none"> Prepare a payroll for employee database of an organization | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | L | M | | S | |
| CO3 | | S | | M | | S | | M | S | |
| CO4 | S | S | | | | L | L | M | L | |
| CO5 | S | S | S | M | M | M | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER II - B.Com (Computer applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

| | | | | | |
|---------|--|---|----|---|---|
| 21ABC02 | Data Base Management System | 5 | -- | - | 4 |
|---------|--|---|----|---|---|

OBJECTIVE

The main objectives of this course are to:

- To enable the students to understand the application of database system.
- To acquire the students to know the relational database and SQL.
- To gain knowledge in database design and E-R Model.
- To get information about database system architectures.

SYLLABUS

UNIT -I 15 HOURS

Database System Application

Introduction– Purpose of Database System – View of Data – Data Model – Database Language – Relational Database – Database Design – Data Storage and Query – Transaction Management – Database Architecture - Database User and Administrator. – History of Database System.

UNIT-II 15 HOURS

Relational Database

Structure of Relational Databases – Database Schemas – Keys – Schema Diagrams - Relational Query Language. SQL: Overview of the SQL Query Language – SQL Data Definition –Basic Structure of SQL Queries- Set operations – Null Values –Aggregate Functions – Nested Sub queries – Modification ofthe Database.

UNIT- III 15 HOURS

Intermediate SQL

Join Expressions – View – Transactions-Authorization. Advance SQL: Functions and Procedures – Triggers - Formal Relational Queries Languages: The Relational Algebra – The Tuple Relational Calculus –The Domain Relational Calculus.

UNIT- IV 15 HOURS

Database Design and the E-R Model

Overview of the Data Process – The Entity-Relationship Model – Constraints - Entity-Relationship Diagram - Entity-Relationship Design Issues – Extended E-R Features. Relational Database Design: Atomic Domain and First Normal Form –Decomposition using Functional Dependency - Functional Dependency Theory - Decomposition using Multivalued Dependencies – More Normal Form.

UNIT- V

15 HOURS

Database System Architectures

Centralized and Client-System Architectures – Server System Architectures – Parallel Systems – Distributed Systems – Network Types.

Distributed Databases: Homogeneous and Heterogeneous Databases - Distributed Data Storage - Distributed Transaction - Commit Protocols –Cloud Based Databases – Directory Systems.

TEXT BOOKS

1. **Abraham Silberschatz, Henry F. Korth, S. Sudarshan** “Database System Concepts” -,6th Edition, MC GrawHill International Edition.

REFERENCE BOOKS

1. **Ramez Elmasri, Navathe Shamkant**, “Fundamentals of Database Systems”, 7th Edition, Pearson.
2. **Ragu Ramakrishnan, Johannes Gehrke**, “Data Base Management Systems”, 3rd Edition,
3. **C.J.Date** “An introduction to Database Systems”, Seventh Edition

WEB RESOURCES

1. <https://www.youtube.com/watch?v=T7AxM7Vqvaw>
2. <https://www.youtube.com/watch?v=kBdlM6hNDAE&list=PLxCzCOWd7aiFAN6I8CuViB uCdJgiOkT2Y>
3. <https://www.youtube.com/watch?v=wjfeGxqAQOY&list=PLrjkTql3jnmCLxHftqLgkrZbM8fUt0vn>

COURSE OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> Understand the basic concepts of data system, data base architecture and storage structures of the data | Understand |
| CO2 | <ul style="list-style-type: none"> Understand the relation database and structureSQL Query Language | Remember |
| CO3 | <ul style="list-style-type: none"> Aware about intermediate SQL and relation algebra. | Understand |
| CO4 | <ul style="list-style-type: none"> To gain knowledge on data base design for knowing the detailed description of the data. | Understand |
| CO5 | <ul style="list-style-type: none"> Aware about data base system architecture. | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | L | M | | S | |
| CO3 | | S | | M | | S | | M | S | |
| CO4 | S | S | | | | M | L | M | L | |
| CO5 | S | S | S | M | M | L | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER III- B.Com (Computer Applications)

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--------------------|------------|-------------|--------------|--------|
| 21UBC04 | Company Accounts-I | 6 | -- | -- | 4 |

OBJECTIVE

On successful completion of this course, the students will be able to -

1. Understand the preparation of journal entries for issue and forfeiture of shares
2. Know about the redemption of preference shares
3. Prepare the issue of debentures and redemption of debentures
4. Gain the knowledge about preparing of valuation of goodwill and valuation of shares
5. Learn the preparing of company accounts

SYLLABUS

UNIT I 18 HOURS

Issue of Shares, Forfeiture and Re-issue

Issue of Equity shares: Issue of Shares at Par, Premium and at Discount - Forfeiture - Re-issue and preparation of balance sheet after issue.

UNIT II 18 HOURS

Redemption of Preference Shares and Underwriting

Issue of Preference Shares - Redemption of Preference Shares - Underwriting of Shares and Debentures.

UNIT III 18 HOURS

Debentures and its Redemption

Issue of Debentures - Redemption of Debentures-Variou methods of issue and redemption.

UNIT IV 18 HOURS

Valuation of Goodwill and Shares

Valuation of Goodwill and Valuation of Shares-Different methods used.

UNIT V 18 HOURS

Company Final Accounts

Preparation of Company Final Accounts (New Format)-Various adjustments-Computation of Managerial Remuneration.

Note: Distribution of Marks – Problems: 80%; Theory 20%.

TEXT BOOK

1. Corporate Accounting – T.S. Reddy and A. Moorthy. Margham Publications.

REFERENCE BOOKS

1. Advanced Accounts –Volume II – M.C Shukla and T.S.Grewal, S.Chand& sons, New Delhi.
2. Advanced Accountancy- R.L.Gupta and M.Radhasamy , S.Chand& sons, NewDelhi
3. Corporate Accounting – S.N.Maheswari and S.K.Maheswar-Vikas Publishing House, NewDelhi.
4. Advanced Accountancy- II- S.P. Jain and K.L. Narang – Kalyani Publishers, Ludhiyana.

WEB RESOURCES

1. <http://www.addsuminc.com/adv51/Adv51Manual.pdf>
2. <http://downloadslide.blogspot.in/2014/03/ebook-advanced-accounting-11e-by-beams.html>

COURSE OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | Identify and describe the various types of shares and their issue | Remember |
| CO2 | Demonstrate the redemption of preference shares and the underwriting of shares and debentures | Understand |
| CO3 | Apply the principles and procedures for the issue and redemption of debentures | Apply |
| CO4 | Compute the various methods of valuation of goodwill and shares | Apply |
| CO5 | List of items to be taken in the preparation of company final accounts and calculate the managerial remuneration | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | M | M | | S | |
| CO3 | | S | | M | | M | | M | S | |
| CO4 | S | S | | | | S | M | M | S | |
| CO5 | S | S | S | M | M | M | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER III- B.Com (Computer Applications)

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--------------|------------|-------------|--------------|--------|
| 21UBC05 | Business Law | 5 | -- | -- | 4 |

OBJECTIVES

On successful completion of this course, the students will be able to -

1. Understand the Indian Contract Act, 1872
2. Gain knowledge on performance of contract and Breach of contract
3. Acquire the knowledge of Bailment and Pledge
4. Understand the Provisions of Sale of Goods Act
5. Figure out the contract of Agency

SYLLABUS

UNIT- I 15 HOURS

Statues and Provisions, Indian Contract Act, 1872

Interpretations of statues and provisions - Indian Contract Act - Classification of Contracts - Distinguish between Agreement and Contract - Essential Elements of contract - Legal rules as to Offer - Acceptance - Consideration.

UNIT -II 15 HOURS

Performance of Contract

Capacity - Competent Parties to a Contract - Free Consent - Flaw in consent - Legality of Object. Performance of contract - Discharge of contract - Remedies for breach of contract.

UNIT -III 15 HOURS

Bailment and Pledge

Contract of Indemnity and Guarantee-Distinguish Between Indemnity and Guarantee-Bailment and Pledge-. Rights and Duties of Bailor and Bailee-Duties of Bailor and Bailee.

UNIT- IV 15 HOURS

Sale of Goods Act, 1930

Sale of Goods Act – Sale and Agreement to Sell- Difference between Sale and Agreement to Sell- Conditions and Warranties – Transfer of property – Doctrine of Caveat Emptor- Rights of Unpaid Seller and Rights of Buyer.

UNIT -V

15 HOURS

Contract of Agency

Agency- Creation of Agency- Kinds- Rights and Duties of Principal- Relation of Principal with Third Parties-Termination of Agency.

Note: Question paper shall cover 100% Theory

TEXT BOOK

1. Commercial Law – N.D.Kapoor, Sultan Chand , New Delhi.

REFERENCE BOOKS

1. Business Law – R.S.N. Pillai and Bagavathi, S.Chand& sons, New Delhi.
2. Mercantile Law- M.C. Shukla, S.Chand& sons, New Delhi
3. S.S.Gulshan: Mercantile Law, Excel Books.
4. S.N.Maheswari: Business Law, Himalaya
5. Balachandran V: Business Law, Tata Macrew Hill.
6. P.P.S.Gogna –Commercial Law, S.Chand& Sons, New Delhi.

WEB RESOURCES

1. http://www.law.cornell.edu/wex/commercial_law
2. <http://lawtimesjournal.in>
3. https://www.icai.org/post.html?post_id=13821

COURSE OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | Define the term 'Business Law' and identify the legal issues in business enterprises | Remember |
| CO2 | Describe the Indian Contract Act, 1872 and its provisions and application | Understand |
| CO3 | Demonstrate the provisions of Sale of Goods Act, 1930 and its applicability | Apply |
| CO4 | Relate the rights of unpaid seller with the rights of buyer | Apply |
| CO5 | Interpret the Contract of Agency | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | M | M | | S | |
| CO3 | | S | | M | | M | | M | S | |
| CO4 | S | S | | | | S | M | M | S | |
| CO5 | S | S | S | M | M | M | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER III- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

| | | | | | |
|----------------|------------------------|----------|-----------|-----------|----------|
| 21UBC06 | Business Models | 5 | -- | -- | 4 |
|----------------|------------------------|----------|-----------|-----------|----------|

OBJECTIVE

On successful completion of this course, the students will be able to -

1. Define and understand the various types of enterprise and business idea and opportunity
2. Prepare a Business Plan
3. Understand the financing model for business
4. Know the various activities of marketing and selling model and customer relationship
5. Gain knowledge on models for managing the human resources in the models

SYLLABUS

UNIT- I

15 HOURS

Introduction to Entrepreneur

Meaning of Business - Entrepreneur -Meaning- Characteristics of an entrepreneur-Types- Enterprise- Business Venture- Business Idea and Opportunity- Examining some business ideas in Agriculture, Agro-based enterprises, General trade (including shops), Manufacturing Products and Services (including hotels) and their unique features by incorporating outsourcing.

UNIT- II

15 HOURS

Preparation of Business Plan

Preparing Business Plan - Retail selling grocery shop -Textiles Selling shop- any other consumer goods selling business- Small scale Manufacturing Unit -Printing Press-Electrical and Electronic goods dealership. Contract works as business - Estimating the Returns or Profits- Preparing a conceptual and graphic model.

UNIT -III

15 HOURS

Financing Model

Financing model for a Business: Sources for a Small business- Owned capital, Friends and Relatives- Banks- Government Sources- Suppliers and Customers- Interest and Other costs and the terms and conditions attached to such sources and investing the finance in assets.

UNIT -IV

15 HOURS

Marketing and Selling Models

Marketing and Selling Models- Advertising and Soliciting Customers- Customer relationship- Quality Assurance Pricing Methods- Competition and strategies in facing the competition.

UNIT- V

15 HOURS

Human Resource Models

Models for managing the human resources in the business - Recruitment - Training - Employee productivity and Compensation- Building up organizational procedures and commitment- Loyalty.

Note: Question paper shall cover 100% Theory

TEXT BOOK

1. Peter F.Drucker, Innovative Entrepreneurship, Harper Business, Reprint Ed. 2006.

REFERENCE BOOKS

1. Rashmi Bansal, Take Me Home: The Inspiring Stories of 20 Entrepreneurs. Westlands. 2014.
2. Peter Theil, Zero to One: Note on Start- ups or How to build the future, Crown Business. 2014.
3. SangramKeshariMohanty, Fundamentals of Entrepreneurship, (PB) PHI. 2005.
4. Alexander Osterwandler, Business Model Generation, Crown Business.2014.

WEB RESOURCES

1. <https://www.feedough.com/what-is-a-business-model/>
2. <https://fourweekmba.com/what-is-a-business-model/>
3. <https://www.whataventure.com/blog/10-inspiring-business-models/>

COURSE OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | Define the term 'Business and Entrepreneur' and identify the various business ideas and opportunities | Remember |
| CO2 | Describe the Business plan and explain the return or profit | Understand |
| CO3 | Demonstrate the various financing models and its suitability | Apply |
| CO4 | Relate the marketing and selling models and interpret the pricing methods | Apply |
| CO5 | Interpret the models for managing the human resources in the business enterprises | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | M | M | | S | |
| CO3 | | S | | M | | M | | M | S | |
| CO4 | S | S | | | | S | M | M | S | |
| CO5 | S | S | S | M | M | M | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER III- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|------------------------------------|------------|-------------|--------------|--------|
| 21UBC07 | Fundamentals of Computer and Tally | 5 | -- | -- | 4 |

OBJECTIVE

The main objectives of this course are to:

1. An overall view of digital computer systems and its classification, memory unit, I/P devices, output devices etc.
2. Ability to develop the knowledge on programming languages operating systems and networking.
3. To understand tally software, how to create bank Reconstruction statements etc.
4. To understand Inventory information, Inventory vouchers, stock items bill of materials etc.
5. To understand about statutory and taxation, Goods and Service Tax[GST], Tax Deducted at Sources, open database connectivity[ODBC] etc.

SYLLABUS

UNIT I

15HOURS

Introduction to Computers

Introduction to Computers – Classification of Digital Computer Systems – Anatomy of a Digital Computer – Memory Units – Input Devices – Output Devices – Auxiliary Storage Devices.

UNIT II

15 HOURS

Computer Software

Computer Software – Programming Languages – Operating Systems – Computer Networks – Internet – Electronic Mail.

UNIT III

15 HOURS

Introduction to Tally

Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation – Bank Reconciliation Statement – Billwise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book.

UNIT IV

15 HOURS

Inventory info

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures – Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.

UNIT V

15 HOURS

Statutory and Taxation

Statutory and Taxation – Goods and Service Tax (GST) – Tax Deducted at Source (TDS) – Security Control and Tally audit – Export and Import – Backup and Restore – Open Database Connectivity

Note: Question paper shall cover 100% Theory

TEXT BOOK

1. **Alexis Leon, Mathew's Leon**, "Fundamentals of Computer Science and Communication engineering", Vikas Publishing House, New Delhi, 1998.
2. **Tally 9.0** – A complete Reference – Tally Solutions (P) Limited.

REFERENCE BOOKS

6. **Henry C.Lucas**, Information technology for management
7. **Roger Hunt and John Shellery**, Computer and common sense
8. **P.RiZwan Ahmed**, "Computer Applications in Business with Tally ERP 9", Margam Publications, Chennai.
9. **Dr.P.P.RiZwan Ahmed**, "Tally ERP 9", Margam Publications, Chennai.
10. **S.Palanivel**, "Tally Accounting Software", Margam Publications, Chennai.

WEB RESOURCES

6. <https://www.youtube.com/watch?v=Qy064xFEW64>
7. <https://www.youtube.com/watch?v=0fbNLQjNItE>
8. <https://www.youtube.com/watch?v=dx1-4tIJu>

COURSE OUTCOMES

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

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | Understand the basic concepts about hardware and software components and data retrieval from various areas of business. Recall and remember the different types of computers available in business industries. | Remember |
| CO2 | Aware of different programming and machine level languages and steps to develop computer programmes. | Understand |
| CO3 | Practice the creation, alteration and deletion of a company, ledgers, vouchers and stock, Experiment passing entries by using various vouchers and reconcile the banking transactions | Apply |
| CO4 | groups Prepare the various books of accounts and financial statements of a business | Apply |
| CO5 | Employ the provisions of GST towards passing entries of a business transactions and Demonstrate the generation of reports and filing of various returns under the GST Act | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | M | M | | S | |
| CO3 | | S | | M | | M | | M | S | |
| CO4 | S | S | | | | S | M | M | S | |
| CO5 | S | S | S | M | M | M | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER III- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

| | | | | | |
|---------|------------------------------------|---|----|----|---|
| 21ASTC1 | Business Statistics - I | 5 | -- | -- | 4 |
|---------|------------------------------------|---|----|----|---|

OBJECTIVES

The main objectives of this course are to:

1. To understand the methods of data collection and presentation of data.
2. To understand the methods of studying the statistical properties of data.
3. To understand the method of Averages, dispersion and skewness.
4. To understand the meaning of Operations Research and methods of solving LPP.

SYLLABUS

UNIT-I 15 HOURS

Statistics: Meaning and definition of statistics - Scope and Limitations - Primary and Secondary data - Collection of data - Sources of data collection - classification and Tabulation. Variables in commerce and management.

UNIT-II 15 HOURS

Diagrams - Bar diagram - Pie diagram - Graphs - Histogram, Frequency polygon and Frequency curve. Frequency Distribution - Univariate and Bivariate Distribution.

UNIT-III 15 HOURS

Measures of central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean. Merits and Demerits.

UNIT-IV 15 HOURS

Measures of dispersion - Absolute and relative measures - Co-efficient of Variations - Measures of skewness -Karl-Pearson's and Bowley's coefficient of skewness. Applications in commerce and management.

UNIT-V 15 HOURS

Introduction of Operations Research (O.R.) - Scope of O.R. - Definition - Concept of Linear Programming Problem (LPP) - Mathematical formulation of LPP (2 variables only).Graphical method for maximization and minimization (simple problems only).

TEXT BOOKS

1. Gupta, S.P, P.K. Gupta and Manmohan (1980), Business Statistics and Operations Research, Sultan Chand & Sons, New Delhi.
2. Navnitham, PA. (2004), Business Statistics, Jai Publishers, Trichy -21.
3. Pillai, R.S.N. and V. Bagavathi (2001), Statistics, Sultan Chand and Company Ltd, New Delhi.

REFERENCE BOOKS

1. Vittal P.R. Business Statistics, Margham Publications, Chennai.
2. Sharma J,K.BusinessStatistics, Vikas Publishing House, Chennai.

WEB RESOURCES

1. <https://youtu.be/Aydqi-mPdf4>
2. <https://youtu.be/dLJp6DrPArk>
3. <https://youtu.be/NDO9SzxR3Vg>
4. [www.wikipedia.org/data collection.html](http://www.wikipedia.org/data%20collection.html)
5. [www.wikipedia.org/measures of central tendency.html](http://www.wikipedia.org/measures%20of%20central%20tendency.html)

COURSE OUTCOMES

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

| S. No. | Course Outcome | Blooms Verb |
|--------|---|----------------------|
| CO1 | Explain scope, limitations and data collections. | Remember to Apply |
| CO2 | Understand the data in table and represent the data in diagrams and graphs. | Remember to Evaluate |
| CO3 | Analyse the measures of central tendency and dispersion. | Analyze, Evaluate |
| CO4 | Analyze and solve the LPP using graphical method. | Analyze to Create |
| CO5 | Construct LPP Models for given circumstances. | Understand, Create |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | S | L | S | S | S | S | S | M | S |
| CO2 | S | S | L | S | S | S | S | S | M | S |
| CO3 | S | S | M | S | S | S | S | S | M | S |
| CO4 | S | S | M | S | S | S | S | S | M | S |
| CO5 | S | S | M | S | S | S | S | S | M | S |

*S- Strong; M-Medium; L-Low

SEMESTER III- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

| | | | | | |
|---------|-----------------------------|---|----|----|---|
| 21UCES1 | Industrial Relations | 2 | -- | -- | 2 |
|---------|-----------------------------|---|----|----|---|

OBJECTIVES

On Successful completion of this course, the students will be able -

1. To impart the fundamentals of Industrial Relations
2. To explain the various industrial disputes
3. To reveal the philosophy of workers' participation in management
4. To understand the concept of Industrial Relations
5. To understand the International Labour Organization

SYLLABUS

Unit I: Introduction to Industrial Relations **6 HOURS**

Meaning, Nature, Importance and Scope of Industrial Relations - Formation of Trade Union - Trade Union Legislation - Trade Union Movement in India - Recognitions of Trade Unions - Problems of Trade Unions in India - Impact of Liberalization on Trade Union Movement

Unit II: Industrial Disputes **6 HOURS**

Nature of Industrial Disputes - Strikes and Lockouts - Causes of Disputes - Prevention and Settlement of Disputes

Unit III: Workers' Participation in Management **6 HOURS**

Workers' Participation in Management - Philosophy - Rationale - Present Day Status and Future Prospects - Adjudication and Collective Bargaining

Unit IV: Industrial Relations in Public Enterprises **6 HOURS**

Industrial Relations in Public Enterprises - Absenteeism and Labour Turnover in Indian Industries and their Causes and Remedies

Unit V: International Labour Organisation **6 HOURS**

International Labour Organisation (ILO) and its Functions

TEXT BOOK

1. Essentials of HRM & Industrial Relations, R. Subbarao, Himalaya Publishing House.

REFERENCE BOOKS

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

1. Industrial Relations & Labour Laws, S.C. Srivastava, Vikas Publishing House Pvt. Ltd.,
2. Industrial Relations, C.S.VenkataRatnam & Manoranjan Dhal, Oxford University Press

WEB RESOURCES

1. www.google.in
2. www.yahoo.in
3. www.wikipedia.org
4. www.bookboon.com

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none"> • Describe the concept and scope of Industrial Relations and Trade Union | Remember |
| CO2 | <ul style="list-style-type: none"> • List out the various types of Strikes and Lockouts | Understand |
| CO3 | <ul style="list-style-type: none"> • Develop knowledge on workers' participation in Management and Collective Bargaining | Apply |
| CO4 | <ul style="list-style-type: none"> • Acquire knowledge and skill on Industrial Relations in Public Enterprises, Absenteeism and Labour Turnover | Apply |
| CO5 | <ul style="list-style-type: none"> • Recollects the various objectives, functions of International Labour Organization | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | L | S | L | M | L | M | L | L | S |
| CO2 | M | M | L | M | S | M | S | M | S | L |
| CO3 | L | S | M | L | L | S | L | S | L | M |
| CO4 | L | M | L | S | M | S | L | L | M | S |
| CO5 | M | L | S | M | L | L | M | L | M | L |

S- Strong; M-Medium; L-Low

SEMESTER III- B.Com (Computer Applications)

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|------------------------|------------|-------------|--------------|--------|
| 21UBCN1 | Principles of Commerce | 2 | -- | -- | 2 |

OBJECTIVE

The objective of this course is to provide the students with adequate knowledge of the following:

- Basic Concepts of Business
- Characteristics of Business Activity
- Different forms of Business Organization
- Partnership Deed
- Company

SYLLABUS

UNIT I

6 HOURS

Basics of Commerce

Evolution of Commerce - Historical background of commerce - Concepts of Business - Characteristics of Business Activity - Objectives of business - Comparison of Business, Profession and Employment.

UNIT II

6 HOURS

Types of Business Activity

Classification of business activity - Industry - (Primary - Secondary and Tertiary) - Auxiliary activities in commerce - Factors to be considered while starting a business.

UNIT III

6 HOURS

Forms of Business Organization

Forms of Business Organization - Sole Trader- Cooperative Society- Hindu Undivided Family (HUF).

UNIT IV

6 HOURS

Partnership

Partnership - Definition - Characteristics - Types - Partnership Deed.

UNIT V

6 HOURS

Company

Definition of Company – Features of a company – Types of company – Difference between Private Limited Company and Public Limited Company – Distinguish between Company and Partnership.

Note: Question paper shall cover 100% Theory

TEXT BOOKS

1. Principles of Commerce – Margham Publication, Chennai
2. Business Organizations and Management – C.P. Gupta, Sultan Chand & Sons
3. Business Organization and Management – S.P. Arora

REFERENCE BOOKS

1. Management Principles and Practices – L.M. Prasad & S.S. Gulshan & S. Chand & Co.
2. Principles of Management – Koontz, Weihrich and Aryasri & Tata McGrawhill
3. Principles & Practice of Management – Dr.H.C. Das Gupta & Sahitya Bhawan Agra

WEB RESOURCES

1. <http://www.bcit.ca/study/programs/7970acert>
2. <http://www.asbm.ac.in/>

COURSE OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | Define the terms 'Commerce', 'Business' and identify the various characteristics of business activity and objectives of business | Remember |
| CO2 | Describe the classification of business activity and the factors to be considered while starting the business | Understand |
| CO3 | Demonstrate the various forms of business organisation | Apply |
| CO4 | Explain the types of partnership form of business | Apply |
| CO5 | Interpret the features and types of companies | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | M | M | | S | |
| CO3 | | S | | M | | M | | M | S | |
| CO4 | S | S | | | | S | M | M | S | |
| CO5 | S | S | S | M | M | M | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER IV- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| | | | | | |
|---------|---------------------|---|----|----|---|
| 21UBC08 | Company Accounts-II | 6 | -- | -- | 4 |
|---------|---------------------|---|----|----|---|

OBJECTIVE

1. This course aims to enlighten the students on the accounting procedures to be followed by the companies.
2. To enables the students to acquire the knowledge on Alteration of Share Capital and Internal Construction
3. To procedure for preparing Holding Company Accounts
4. To analyze the Banking Companies Accounts
5. How to prepare the Insurance Companies Accounts

SYLLABUS

UNIT I 18HOURS

Accounting for Amalgamation and Absorption

Merger and Amalgamation - Absorption and External Reconstruction (As per Accounting Standard 14).

UNITII 18HOURS

Accounting for Internal Reconstruction and Liquidation

Alteration of share capital - Internal Reconstruction and Capital Reduction-Liquidation of Companies- Preparation of Liquidator's Final Statement of Accounts.

UNIT III 18HOURS

Holding Company Accounts

Holding Company - Consolidation of Balance Sheets with treatment of Mutual Owings, Contingent Liability, Unrealized Profit, Revaluation of Assets, Bonus issue and payment of dividend (Inter Company Holdings excluded).

UNITIV 18HOURS

Accounting for Banking Companies

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet (New format only) - Rebate on Bills Discounted

UNIT V 18 HOURS

Accounting for Insurance Companies

Insurance Company accounts: General Insurance and Life Insurance - Fire and Marine Insurance under IRDA 2000.

NOTE: Distribution of Marks: Theory- 20% Problem 80%

TEXTBOOK

1. T.S.Reddy & Murthy, "Corporate Accounting", Margham Publications, Chennai, 2004.

REFERENCE BOOKS

1. Gupta R.L. & Radhaswamy M. , "Corporate Accounts ", Theory Method and Application- 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
2. Dr. M.A. Arulanandam, Dr. K.S. Raman, "Advanced Accountancy, Part-I", Himalaya Publications, New Delhi. 2003.
3. Gupta R.L. & Radhaswamy M., "Corporate Accounts ", Theory Method and Application- 13th Revised Edition 2006, Sultan Chand & Co., New Delhi.
4. Shukla M.C., Grewal T.S. & Gupta S.L., "Advanced Accountancy", S. Chand & Co., New Delhi.
5. S.P. Jain & K.L. Narang, "Advanced Accounting", Kalyani Publications, New Delhi.

WEB RESOURCES

1. <http://www.addsuminc.com/adv51/Adv51Manual.pdf>
2. <http://downloadslide.blogspot.in/2014/03/ebook-advanced-accounting-11e-by-beams.html>

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | Describe the accounting procedures for Amalgamation, Absorption and External Reconstruction. | Remember |
| CO2 | Explain the concept of Liquidation of Companies and alteration of share capital. | Understand |
| CO3 | Demonstrate the procedures for preparing the consolidate Balance Sheet in the case of Holding Company Accounts. | Apply |
| CO4 | Interpret the various accounting procedures to be followed in the preparation of Banking Companies' accounts. | Apply |
| CO5 | Teach how to prepare the Insurance company accounts (Life and Non- Life Insurance) | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | M | | M | M | S | S | |
| CO2 | | S | S | M | | M | M | | S | |
| CO3 | S | | S | | | | | M | | |
| CO4 | | | S | | M | S | | M | S | |
| CO5 | S | S | S | M | | M | M | - | - | |

SEMESTER IV- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
| 21UBC 09 | Company Law | 5 | -- | -- | 4 |

OBJECTIVE

1. To enable the students to learn the concepts of Company Law and its practical applicability
2. Understand the concepts and contents of Indian Companies Act, 2013(As Amended)
3. Know the various types of Companies, Statutory documents like Memorandum of Association and Articles of Association
4. Gain knowledge in prospectus, types of capital
5. Get experience in the structure of management of a company, modes of winding up

SYLLABUS

UNIT I

15 HOURS

Company and Limited Liability Partnership (LLP)

Interpretation of Statues and Provisions-Company- Meaning and Definition of a Company - Characteristics of a Company - Types of Companies - Distinction between a Private Company and a Public Company- Limited Liability Partnership (LLP).

UNIT II

15 HOURS

Formation of Company and the required documents

Formation of a Company - Promotion - Functions of a Promoter - Memorandum of Association - Meaning - Contents - Purpose - Articles of Association - Meaning - Contents - Distinction between Memorandum and Articles of Association - Doctrine of Ultra-Vires - Doctrine of Indoor Management Prospectus - Meaning - Requirements of a Prospectus - Statement in Lieu of Prospectus.

UNIT III

15 HOURS

Share Capital

Share Capital- Kinds of Shares- Sweat Equity Shares and Employee Stock Option Plan (ESOP) -Rights Issue and Bonus shares-Buyback of Securities-Debentures-Types-Difference between Shares, Debentures and Stock.

UNITIV

15 HOURS

Members and Directors

Members of a Company - Members Vs Shareholders - Shareholders democracy-Veto Powers Directors of a Company - Definition -Qualification and Disqualification- Number of Directorships - Appointment of Directors - Removal of Directors - Independent Directors - Rights ,Duties and Responsibilities.

UNITV

15 HOURS

Company Meetings

Meetings - Kinds-Resolution- Types-Resolution requiring special notice- Winding up- Modes of Winding up of companies.

NOTE: Distribution of Marks- Theory 100%

TEXTBOOK

1. Commercial Law - N.D.Kapoor, Sultan Chand ,NewDelhi.

REFERENCE BOOKS

1. Business Law - R.S.N. Pillai and Bagavathi, S.Chand& sons, NewDelhi.
2. Mercantile Law- M.C. Shukla, S.Chand& sons, NewDelhi
3. S.S.Gulshan: Mercantile Law, ExcelBooks.
4. S.N.Maheswari: Business Law,Himalaya
5. Balachandran V: Business Law, Tata MacrewHill.
6. P.P.S.Gogna -Commercial Law, S.Chand& Sons, NewDelhi.

WEB RESOURCES

1. http://www.law.cornell.edu/wex/commercial_law
2. <http://lawtimesjournal.in>
3. https://www.icaai.org/post.html?post_id=13821

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | Define the term 'Company Law' and identify the various types of companies. | Remember |
| CO2 | Describe the formation of a company and explain the contents of Memorandum, Articles of Association and Prospectus of a company. | Understand |
| CO3 | Discuss the different types of Shares, Debentures and Stock. | Apply |
| CO4 | Understand the meeting and its types and various resolution of a company. | Apply |
| CO5 | Highlight the qualification, appointment of directors and their rights and duties. | Apply |

MAPPING WITH PROGRAM OUTCOMES

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | M | M | | S | |
| CO3 | | S | | M | | M | | M | S | |
| CO4 | S | S | | | | S | M | M | S | |
| CO5 | S | S | S | M | M | M | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER IV- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|---------------------------------------|------------|-------------|--------------|--------|
| 21UBC 10 | Stock Exchange and Business Practices | 5 | -- | -- | 4 |

OBJECTIVE

1. To study the primary function of a stock exchange is to help companies raises money
2. To familiarize the students towards trading in organised and regulated stock exchange
3. To provide knowledge on financial institutions of security markets
4. To enable the students about the security analysis
5. To study the Technical analysis and variant theories

SYLLABUS

UNIT-I 15HOURS

Nature of Investment Management

Definition of Investment - Classification of investment - Speculation - Distinction between investment and speculation -Gambling-Variou Investment Alternatives; Real Investment, gold and silver, real estate-Contingent Investments, LIC, Deposits.

UNIT-II 15 HOURS

Industrial Securities Market

New Issue Market - Secondary Market - Relationship Primary and Secondary Markets - Functions of new issue market - Origination - Underwriting - Methods of underwriting - Distribution - Stock Exchange - Definition -Characteristics of stock exchanges - Origin, Organization and management of stock exchanges in India - Registration of brokers - Functions of stock exchanges.

UNIT-III15 HOURS

Institutional Role in the Development of Stock Market

Structure of Financial Institutions - Developmental Financial Institutions - Investment Institutions - Unit trust of India (UTI)- Objectives of UTI - Investment Pattern - LIC - GIC - SHCIL - Organization Structure - Functions SEBI.

UNIT-IV 15 HOURS

Approaches to Security Analysis

Fundamental Analysis - Economic Analysis - Gross Domestic Product - Inflation - rates of interest - Industry Analysis-Factors influencing growth of industry-Company analysis - Marketing-Accounting policies-Profitability- Dividend Policy-Management- The Balance Sheet - The P & L account

UNIT-V

15 HOURS

Technical Analysis

Basic Assumptions of Technical Analysis – Differences between Technical Analysis and Fundamental Analysis – Theories, Techniques and methods of movements of stock prices- Dow Theory-Minor Trends-Charts-Elliot Wave Theory.

NOTE: Distribution of Marks-Theory 100%

TEXTBOOK

1. Dr. L. Natarajan, Investment Management, Margham Publications, Chennai

REFERENCE BOOKS

1. Dr. Bhalla V.K. Investment Management, S.Chand and Company, New Delhi.
2. Dr. Avadani, Security Analysis and Portfolio Management.
3. Rustagi R.P, Investments Analysis and Portfolio management, Sultan Chand & Sons, New Delhi

WEBRESOURCES

1. www.stockexchange.com
2. www.businesspractices.com
3. <https://corporatefinanceinstitute.com>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | Describe the nature of Investment Management and the classification of investments. | Remember |
| CO2 | Explain the role of Industrial Securities Market and its functions. | Understand |
| CO3 | Demonstrate the intuitional role in the development of Stock Market. | Apply |
| CO4 | Analyze the Economic, Industry, Company approaches to analysis of securities. | Apply |
| CO5 | Interpret the Technical Analysis of a security. | Apply |

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

MAPPING WITH PROGRAM OUTCOMES

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | | S | S | M | | M | M | S | S | |
| CO2 | S | S | | | | M | | | S | |
| CO3 | | S | S | M | | | M | M | | |
| CO4 | S | S | | | | S | M | M | S | |
| CO5 | S | S | S | M | M | M | - | - | S | |

SEMESTER IV- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--|------------|-------------|--------------|--------|
| 21UBCP2 | Computer Applications in Accounting and Taxation | -- | -- | 5 | 4 |

OBJECTIVES

On successful completion of this course, the student will be able to –

1. Create company, select and alter the companies, Groups and Ledgers
2. Pass entries using accounting vouchers
3. View the various types of books
4. Prepare the final accounts of business
5. Understand the Basics of GST

SYLLABUS

LIST OF EXERCISE

UNIT I

6 HOURS

Fundamentals of Tally

1. Creating , Selecting and Shutting Company
2. Altering and Deleting Company
3. Split, Backup and Restore Company Data
4. Understanding Groups, and Creating, Altering and Deleting Groups
5. Understanding Ledgers, and Creation, Altering and Deleting of Ledgers

UNIT II

6 HOURS

Entries Using Accounting Voucher

1. Understanding Vouchers and its types
2. Creating, Altering and Deleting of Vouchers
3. Making entries using Receipt, Payment, Contra, Journal, Sales and Purchase
4. Understanding Inventory Vouchers
5. Creating, Altering and Deleting of Stock Groups
6. Stock Items and Unit of Measures
7. Making entries using Stock Vouchers
8. Understanding Banking Entries and Preparation of BRS

UNIT III

6 HOURS

Display of Books of Accounts

1. Trial Balance
2. Day Book
3. Accounts Book
4. Statement of Accounts
5. Inventory Books
6. Statement of Inventory
7. Statutory Info
8. Statutory Reports

UNIT IV

6 HOURS

Preparation of Final Accounts

1. Trading Account
2. Profit and Loss Account
3. Balance Sheet
4. Stock Summary
5. Ratio Analysis

UNIT V

6 HOURS

Introduction to GST

1. Purchase voucher with GST
2. Inter-state Purchase Entry
3. Intra-state purchase entry with GST.
4. Sales voucher with GST –
5. Updating GST number for suppliers
6. Inter sales entry in GST
7. Intra-state sales in GST P
8. Printing GST sales invoices and E-Invoice

Note: Question Paper shall cover 100% Practical

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | Practice the creation, alteration and deletion of a company, ledgers, vouchers and stock groups | Apply |
| CO2 | Experiment passing entries by using various vouchers and reconcile the banking transactions | Apply |
| CO3 | Prepare the various books of accounts | Apply |
| CO4 | Prepare the final reports of business concern | Apply |
| CO5 | Employ the provisions of GST towards passing entries of a business transactions | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | L | S | S | L | | | S | S | S |
| CO2 | S | M | S | S | M | L | | S | S | S |
| CO3 | S | S | S | S | L | M | L | S | S | S |
| CO4 | M | M | S | S | L | L | | S | S | S |
| CO5 | M | L | S | S | L | | | S | S | S |

S- Strong; M-Medium; L-Low

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--------------------------|------------|-------------|--------------|--------|
| 21ASTC2 | Business Statistics - II | 5 | -- | -- | 4 |

OBJECTIVES

The main objectives of this course are to:

1. To understand the methods of studying the relationship between variables.
2. To understand the methods of constructing index numbers.
3. To understand the method of analyzing the time series.
4. To understand the methods of solving transportation and assignment problems.

SYLLABUS

UNIT-I 15 HOURS

Simple correlation: Types of correlation - Scatter diagram - Karl Pearson's coefficient of correlation - Rank correlation coefficient - Linear regression lines - Applications in commerce and management.

UNIT-II 15 HOURS

Time series analysis: Components of time series - Methods of Measures of trend: Free hand curve method - Semi average method and moving average method - Method of Least squares - Measures of seasonal variation - Simple average method - Applications in commerce and management.

UNIT-III 15 HOURS

Index numbers : Definition - Construction of Index numbers - Weighted and unweighted methods: Paasche's, Laspeyre's, Bowley's, Marshall Edgeworth and Fisher's - Fixed and chain base index numbers - Test for index numbers - cost of living index number- Business problems.

UNIT-IV 15 HOURS

Transportation Problem: Initial basic feasible solutions - Methods - North-West Corner Rule - Least Cost Method - Vogel's Approximation Method - Optimum solutions (MODI Method: Simple problems only- without loop).Assignment Problem: Hungarian Method - Balanced and Unbalanced.

UNIT-V

15 HOURS

Matrices: Fundamental ideas - Matrices and their operations. Addition, Subtraction, Multiplication and scalar division - Inverse of square matrix (not more than order 3*3) - Solving simultaneous linear equations: Cramer's rule - Matrix inversion method (simple problems only).

TEXT BOOKS

1. Gupta, S.P, P.K. Gupta and Manmohan (1980), Business Statistics and Operations Research, Sultan Chand & Sons, New Delhi.
2. Navnitham, PA. (2004), Business Statistics, Jai Publishers, Trichy -21.
3. Pillai, R.S.N. and V. Bagavathi (2001), Statistics, Sultan Chand and Company Ltd, New Delhi.

REFERENCE BOOKS

1. Vittal P.R. Business Statistics, Margham Publications, Chennai.
2. Sharma J,K.BusinessStatistics, Vikas Publishing House, Chennai.

WEB RESOURCES

1. <https://youtu.be/Aydqi-mPdf4>
2. <https://youtu.be/dLJp6DrPArk>
3. <https://youtu.be/NDO9SzxR3Vg>
4. <https://www.wikipedia.org/data collection.html>
5. <https://www.wikipedia.org/measures of central tendency.html>

COURSE OUTCOMES

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

| S. No. | Course Outcome | Blooms Verb |
|--------|--|----------------------|
| CO1 | Understand the methods of studying trends and tendencies in data. | Remember to Apply |
| CO2 | Measure the trend and identify its type and construct seasonal indices | Remember to Evaluate |
| CO3 | Understand the methods of analyzing Time series | Analyze, Evaluate |
| CO4 | Construct weighted and unweighted index numbers | Analyze, Evaluate |
| CO5 | Analyze the optimum schedule and assignment schedule | Apply to Evaluate |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | S | L | S | S | S | S | S | M | S |
| CO2 | S | S | L | S | S | S | S | S | M | S |
| CO3 | S | S | M | S | S | S | S | S | M | S |
| CO4 | S | S | M | S | S | S | S | S | M | S |
| CO5 | S | S | M | S | S | S | S | S | M | S |

*S- Strong; M-Medium; L-Low

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------------|------------|-------------|--------------|--------|
| 21UBCS2 | Digital Marketing | 2 | -- | -- | 2 |

OBJECTIVES

On successful completion of this course, the students will be able:

1. To enable the students to recognize the changing dimensions of Digital Marketing
2. To inculcate the students about the significance of digital Marketing Consumer
3. To educate the students to understand the significance of Digital Marketing Mix
4. Impact of Digital Technology on consumer behaviour
5. To understand the digital communication and channel mix

SYLLABUS

UNIT-I Introduction to Digital Marketing 6 Hours

Marketing in the Digital Era- Traditional Marketing & Digital Marketing –Factors Influencing Digital Marketing - Digital Marketing Applications, Benefit, Opportunities and Challenges.

UNIT-II Digital Marketing Consumer and Strategy 6 Hours

Digital Consumer– Impact of Digital Technology on Consumer Behaviour – Attributes of online buying Behaviour-Digital Marketing Strategy Framework and Plan.

UNIT- III Digital Marketing Mix 6 Hours

Digital Marketing Mix- Elements –Digital Product/ Offering Mix- Digital Pricing-Factors impacting Pricing in Digital Space-Extended Marketing Mix.

UNIT- IV Digital Communication & Channel Mix 6 Hours

Concepts-Offline Media and Digital Media- Paid, owned and Earned Media - Search Engine Marketing - Meaning-Importance- Keyword search-On page and Off page optimisation - Factors influencing Search Engine Marketing.

UNIT-V Social Media Marketing and Digital Analytics 6 Hours

Social Media Marketing -Meaning –Uses-Opportunities- E-word of mouth in Social Media Social Media platforms-Face book, Twitter & YouTube- Online marketing.

Note: Distribution of Marks - Theory 100%.

TEXT BOOKS

1. Vandana Ahuja Digital Marketing 2017, Oxford University Press, New Delhi.
2. Damian Ryan. Calvin Jones 2016, Understanding Digital Marketing: Marketing Strategies for engaging the Digital Generation Great Britain and the United States, Kogan Page Limited, USA.
3. Charles F. Hofacker 2018, Digital Marketing Communicating, Selling and Connecting Edward Elgar Publishing Limited, UK.

REFERENCE BOOKS

1. Simon Kingsnorth 2016, Digital Marketing Strategy : An Integrated Approach to Online Marketing Great Britain and the United States, Kogan Page Limited, USA.
2. Annmarie Hanlon 2016, Digital Marketing Strategic Planning and Integration Sage Publications New Delhi.
3. Drayton Bird, 2017, Commonsense Direct and Digital Marketing Great Britain and the United States, Kogan Page Limited, USA
4. Marjolein Visser, Berend Sikkenga, Mike Berry 2018, Digital Marketing Fundamentals Wolters- Noordhoff B.V USA.
5. Travis Wright, Chris 2016, Digital Sense .Wiley Publishers U.S.A.

WEB RESOURCES

1. <https://www2.nau.edu/~rgm/ha400/class/professional/concept>
2. <https://www.investopedia.com/terms/m/marketing-mix>
3. <https://www.investopedia.com/terms/m/marketing-mix>.

COURSE OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | Recognize the changing dimensions of digital marketing. | Remember |
| CO2 | Understand the forces behind the digital marketing | Understand |
| CO3 | Recognize the significance of digital marketing mix | Apply |
| CO4 | Discriminate the various models of digital marketing | Apply |
| CO5 | Understand the significance of online advertising and its role | Understand |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | M | S | S | L | S | M | M | S | S | L |
| CO2 | S | | S | S | S | | S | S | | |
| CO3 | S | M | S | S | | S | S | S | S | L |
| CO4 | S | S | M | | S | S | S | S | S | S |
| CO5 | L | S | M | M | M | S | | L | S | M |

S- Strong; M-Medium; L-Low

SEMESTER IV- B.Com (Computer Applications)

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------------------|------------|-------------|--------------|--------|
| 21UBC N2 | Principles of Marketing | 2 | -- | -- | 2 |

OBJECTIVE

The objectives of this course is:

- To provide basic knowledge about the latest trends in marketing.
- To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing.

SYLLABUS

UNIT-I 6HOURS

Introduction to Marketing

Marketing - Definition of Market and Marketing - Importance of Marketing - Modern Marketing Concept - Global Marketing - E-Marketing and Tele marketing.

UNIT -II 6HOURS

Marketing and Transportation

Functions of Marketing - Buying - Selling -Transportation - Storage - Financing -Risk Bearing-Standardizations - Market Information

UNIT-III 6 HOURS

Consumer Behavior

Consumer Behavior - Meaning - Need for studying consumer behavior - Factors influencing Consumer behavior - Market Segmentation - Customer relations marketing.

UNIT-IV 6HOURS

Product and Pricing

Marketing mix - Product mix - Meaning of product - Product life cycle - Branding Labeling - Price mix - Importance - Pricing objectives - Pricing strategies

UNIT-V 6 HOURS

Consumer Protection

Marketing and government - Agricultural marketing - Problems - Remedial measures - Bureau of Indian standards - Agmark - Consumerism - Consumer protection - Rights of consumers.

NOTE: Distribution of Marks-Theory 100%

TEXTBOOK

1. Marketing- R.S.N.Pillai and Bhagavathi, S.Chand& Co. Ltd, 2009 edition & 2011 reprint,New Delhi.
2. Principles of Marketing – Senthilkumar .K &Sasikumar. G, Himalaya Publishing House,Mumbai.
3. Marketing- Rajan Nair, Sultan Chand & Sons, NewDelhi 2005 Edition.

REFERENCE BOOKS

1. Principals of marketing by Jaden Thompason Published on 2017
2. Principles of marketing by Koller, Armstrong Published on 2017
3. Modern Marketing by R.S.N.PillaiBagavathi-Published on 1987
4. Marketing Management by N.C.Jain, Saakshi Jain Published on 2004

WEBRESOURCES

1. www.marketing.com
2. www.principlesmarketing.in

COURSEOUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | Define the term 'Marketing' and identify the various concepts of marketing. | Remember |
| CO2 | Discuss the various functions of Transport and Storage. | Understand |
| CO3 | Explain the factors influencing the consumers' behavior and market segmentation. | Apply |
| CO4 | Interpret the product mix and pricing Mix. | Apply |
| CO5 | Demonstrate the consumer protection and the rights of consumers. | Apply |

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | M | | | M | S | | |
| CO2 | | S | S | | M | | M | | S | |
| CO3 | S | | | M | | M | | M | S | |
| CO4 | S | S | | | | S | M | | S | |
| CO5 | S | S | S | M | M | M | - | M | S | |

SEMESTER V- B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-----------------|------------|-------------|--------------|--------|
| 21UBC11 | Cost Accounting | 5 | -- | -- | 4 |

After completion of the course, the students will be able to:

1. Understand the concepts of accounting procedures
2. Compute the calculation of Material control and stock levels
3. Understand the various methods of Labour Turnover and Over time
4. Know the classification of overheads
5. Analyze the process costing

SYLLABUS

UNIT- I Nature and Scope of Cost Accounting 15 Hours

Cost Accounting: Nature- Meaning and Scope – Objectives- Advantages and Limitations – Financial vs. Cost Accounting- Types of Costing and Cost Classification – Cost Unit – Cost Centre and Profit Centre -Cost Sheet- Responsibility Accounting.

UNIT-II Material Purchase, Control and Pricing 15 Hours

Role of Purchase Department in the purchase of materials-Material Control: Stock Levels and EOQ – Perpetual Inventory System-ABC Costing-VED Analysis – Pricing of Issue of materials like FIFO, LIFO, Simple and Weighted average methods.

UNIT-III Labour Cost Control 15 Hours

Labour Turnover and its causes-Labour Turnover Ratio-Idle and Over Time –Calculation of Earnings of Workers. Remuneration and Incentives: Wage system- Time and Piece Rate – Taylor’s, Merrick’s and Gantt’s Task – Halsey, Rowan and Emerson’s Plans.

UNIT-IV Overheads 15 Hours

Overheads and its classification – Allocation, Absorption and Apportionment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate.

UNIT-V Process Costing 15 Hours

Process costing – Features of process costing – process losses, wastage, scrap, normal loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

NOTE: Distribution of Marks: Theory - 20% Problems - 80%

TEXT BOOK

1. **S.P. Jain & K.L. Narang**, “Cost Accounting”, Kalyani Publications, New Delhi.

REFERENCE BOOKS

1. S.N.Maheswari – Principles of Cost Accounting – Sultan Chand & sons, New Delhi
2. T.S. Reddy & Hari Prasad Reddy – Cost Accounting, Margham Publications, Chennai – 17
3. Tulsian P.C. – Cost Accounting – Tata McGraw Hills, New Delhi
4. S.P. Iyengar – Cost Accounting – Sultan Chand & Sons, New Delhi
5. R.S.N. Pillai and V. Bagavathi, “Cost Accounting”, S. Chand and Company Ltd., New Delhi

WEB RESOURCES

1. www.myicwai.com
2. <http://www.casbicwai.org/casb/index.asp>
3. <http://education.svtuition.org/2010/08/cost-accounting.html>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none">• Enable the students to remember the various concepts of cost accounting and its applications | Remember |
| CO2 | <ul style="list-style-type: none">• Understand the process of recording the material purchase and maintaining the inventory system | Understand |
| CO3 | <ul style="list-style-type: none">• Understand the various methods of calculating the labour cost and the incentive plans | Understand |
| CO4 | <ul style="list-style-type: none">• Analyze the classification of overhead expenses and computation of machine hour rate | Analyze |
| CO5 | <ul style="list-style-type: none">• Understand the process costing system | Understand |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | M | S | L | S | M | S | M | S | L |
| CO2 | S | M | M | | M | S | S | S | S | S |
| CO3 | S | S | M | S | M | S | L | S | S | S |
| CO4 | S | S | M | S | S | S | S | S | M | L |
| CO5 | S | M | S | S | S | S | L | | | |

S- Strong; M-Medium; L-Low

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|---------------------------------|------------|-------------|--------------|--------|
| 21UBC12 | Income Tax Law and Practice - I | 5 | -- | -- | 4 |

OBJECTIVES

On successful completion of this course, the student will be able:

1. To understand the basic concepts of Income Tax
2. To gain knowledge on determination of Residential Status of Individual and HUF
3. To compute the income under the head Salaries
4. To compute the income under the House Property
5. To compute the income under the Capital Gain

SYLLABUS

UNIT-I Basic Concepts of Income Tax 15 Hours

Income Tax Act-Basic concepts: Definition of Income, Assessee, Person, Previous Year, Assessment Year, Agricultural Income -- Gross Total Income- Total Income - Tax Evasion and Tax Avoidance

UNIT-II Residential Status and Scope of Total Income 15 Hours

Basis of Charging Income- Scope of Total Income - Residential Status and Incidence of tax liability: Individual, HUF - Income exempted under Section.10.

UNIT-III Income from Salaries 15 Hours

Salary: Meaning-Characteristics- Provident Fund -Basic Pay – Allowances – Perquisites – Profit – in –lieu of salary – Deductions under Section 80C allowed under the head Salaries.

UNIT-IV Income from House Property 15 Hours

Income from House Property- Chargeability – Annual Value – let out – Self occupied – Deductions allowed under the head House Property.

UNIT-V Capital Gains 15 Hours

Capital Gains: Chargeability – Capital asset – Transfer – Cost of Acquisition – Exemptions – Long Term and Short Term Capital Gain and Losses.

NOTE: - Distribution of Marks: Theory - 20% and Problems -80%

TEXT BOOK

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers, New Delhi

REFERENCE BOOKS

1. Dr. HC Mehrotra, “Income-tax Law and Accounts” SahithyaBhavan publishers
2. Dr. Bagavathi Prasad – Income Tax Law and Practice
3. Dinakar Pagare, Law & Practice of Income Tax.
4. Lal, B.B. Income Tax Law & Practice.
5. Dr. Vinod K. Singhanian, Taxmen’s Direct Taxed Law & Practice.

WEB RESOURCES

1. www.incometaxindia.govt.in
2. <http://www.taxmann.com/>
3. <http://www.incometaxindia.gov.in/Pages/default.aspx>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none">• Define the basic concepts of Income Tax | Remember |
| CO2 | <ul style="list-style-type: none">• Interpret the Residential Status of Assessee and Incidence of Tax Liability | Understand |
| CO3 | <ul style="list-style-type: none">• Calculate the Income under the head Salaries | Apply |
| CO4 | <ul style="list-style-type: none">• Compute the Income under the House Property | Apply |
| CO5 | <ul style="list-style-type: none">• Compute the Income under the head Capital Gain | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | L | S | S | L | L | M | S | S | L | S |
| CO2 | S | | S | L | S | | S | S | M | S |
| CO3 | S | L | S | M | S | M | S | S | M | S |
| CO4 | S | M | S | S | S | M | M | S | L | S |
| CO5 | S | M | S | S | | M | | S | S | S |

S- Strong; M-Medium; L-Low

SEMESTER V – B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--|------------|-------------|--------------|--------|
| 21UBC13 | Software Development with Visual Programming | 5 | -- | -- | 4 |

OBJECTIVES

On successful completion of this course, the student will be able:

1. To understand the basic concepts of Visual Basic
2. To gain knowledge on Building the User Interface
3. To compute the Display Information on aForm
4. To create the functional producers
5. To describe the Database working with data control

SYLLABUS

UNIT-IIntroduction to Visual Basic

15 Hours

Getting Started – Working with Visual Basic – The Initial Visual Basic Screen – The SDI Environment – Toolbars – The Toolbox and Custom Controls and Components – Starting a New Project – The Properties Window – Common Form Properties – Scale Properties – Colour Properties.

UNIT-IIBuilding the User Interface

15 Hours

Toolbox – Creating Controls – Name Property – Properties of Command Buttons – Image Controls – Text Boxes – Labels –Anatomy of a VB Application – The Code Window – Statement in Visual Basic – Variables-Data types – Working with Variables – Constants.

UNIT-IIIDisplay Information on a Form

15 Hours

Display Information on a Form – The Format Function – Picture Boxes – Rich Text Boxes –Determinate Loops – Indeterminate Loops – Making Decisions – Select Cases – Nested If-Then – The GOTO – String Functions – Numeric Functions – Date and Time functions-FinancialFunctions

UNIT-IVFunction Procedures

15 Hours

Function Procedures – Sub Procedures – Advanced Uses of Procedures and Functions – Lists: One-Dimensional Arrays – Arrays with more than One-Dimension – Using Lists and Arrays with Functions and Procedures – Control Arrays – List and Combo Boxes – Menus – Menu Editor – MDIForms.

UNIT-VDatabase and Data Control

15 Hours

Introduction to Database – Working with Data Control: The Data Control – The Bound Control –Coding – Data Access Object: Functions of the Jet Database Engine – The DAO Object Model –Crystal and Data Reports: Crystal Report – Data Report – Creating Multiple Reports

TEXT BOOK

1. “Visual Basic 7 From the Group UP”, Gray Cornell, Tata McGraw Hill Edition (Unit-1 to Unit –IV)
2. “Programming with Visual Basic 6.0”, Mohammed Azam, 2nd Edition. (Unit –V)

WEB RESOURCES

- 1.http://www.vbtutor.net/vb2017/vb2017me_preview.pdf?msclkid=c7106e6ac08311ec95be0f324adc1476
- 2.[The 4 best Visual Basic Books in 2020 - Programming Books \(book-programming.com\)](http://book-programming.com)

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none">• Define the basic concepts of visual basic | Remember |
| CO2 | <ul style="list-style-type: none">• Interpret the properties of command button | Understand |
| CO3 | <ul style="list-style-type: none">• Compute the Format Functions | Apply |
| CO4 | <ul style="list-style-type: none">• Compute the Functional procedures using arrays | Apply |
| CO5 | <ul style="list-style-type: none">• Demonstrate the DAO object model | Apply |

MAPPING WITH PROGRAM OUTCOMES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|------------|------------|------------|------------|------------|------------|------------|------------|------------|------------|-------------|
| CO1 | L | S | S | L | L | M | | S | L | S |
| CO2 | | | S | L | | | | S | L | S |
| CO3 | | L | S | M | | M | | S | L | S |
| CO4 | | | S | | | M | | S | L | S |
| CO5 | | | S | | | M | | S | L | S |

S- Strong; M-Medium; L-Low

SEMESTER V – B.Com (Computer Application)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|--------------------|--------------------|-------------------|--------------------|---------------------|---------------|
|--------------------|--------------------|-------------------|--------------------|---------------------|---------------|

| | | | | | |
|----------------|---------------------------------|----------|-----------|-----------|----------|
| 21UBC14 | Principles of Management | 5 | -- | -- | 4 |
|----------------|---------------------------------|----------|-----------|-----------|----------|

OBJECTIVES

The core objective of this course is to understand the following:

1. Basic Principles of Management
2. Various types of planning
3. Formal and informal organization
4. Principles of Directing
5. Elements and Process of controlling

SYLLABUS

UNIT I 15 HOURS

Introduction to Management

Definition – Nature and Scope – Characteristic of Management – Management Art or Science – Management as a Profession – Management and Administration – Management levels – Need for Management.

UNIT II 15 HOURS

Planning

Definition – Meaning – Characteristics - Nature and Purpose of Planning – Planning Process – Types of Planning – Objectives– Setting objectives – Policies – Planning premises – Strategic Management – Planning Tools and Techniques – Decision Making Steps and Process.

UNIT III 15 HOURS

Organising

Definition – Meaning – Characteristics - Formal and Informal Organisation – Organisation Chart – Types of Organisations – Line and Staff Authority – Departmentalisation – Delegation of Authority – Centralization and Decentralisation.

UNIT IV 15 HOURS

Directing

Definition – Meaning – Characteristics - Significance of Directing – Principles of Directing – Techniques of Directing - Motivation Theories – Meaning – Importance – Process – Maslow’s Need Hierarchy Theory – Herzberg’s Motivation Hygiene Theory – McGregor’s Participation Theory.

UNIT V 15 HOURS

Controlling

Meaning - Definition of Control – Characteristic – Effective Control system - Control Process – Elements of Control – Limitations of Control – Types of Control – Controlling Techniques.

TEXT BOOKS

1. 1. CB.GUPTA., “**Business Management Theory and Practices**”, Sultan Chand & Sons publications , New Delhi.
2. J.JAYA SANKAR., “**Principles of Management**”, Margham Publications, Chennai.
3. SENTHIL KUMAR and SASIKUMAR., “**BusinessManagement**”,Himalaya Publishing Pvt Ltd., Mumbai.
4. DINKAR PAGARE., “**Principles of Management**”,Sultan Chand & Sons Publications, New Delhi.
5. S.A.SHERLEKAR., “**Principles of Management**”,Himalaya Publishing House, Mumbai.

REFERENCEBOOKS

1. K.SUNDAR., “**Principles of BusinessManagement**”,Vijay Nicole Imprints Pvt Ltd., Chennai.
2. PETER FERDINAND DRUCKET., “**Management Cases**”, Harper and Row Publications, New York.
3. L.M.PRASAD., “**Principles and Practice of Management**”,Sultan Chand & Sons Publications, New Delhi.
4. P.C. TRIPATHI and R.N.REDDY., “**Principles of Management**”,TataMc Grew Hill, New Delhi.

WEB RESOURCES

1. www.managmentbooks.com
2. www.referancemanagement.com

COURSE OUTCOMES

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

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> Introduction to Business Management and need for Management and Management Art and Science | Remember |
| CO2 | <ul style="list-style-type: none"> Evaluate the Planning process and Types of planning and Planning tools and Techniques | Understand |
| CO3 | <ul style="list-style-type: none"> Demonstrate the formal and informal Organization and Types of organization and Delegation of authority under Organisation | Apply |
| CO4 | <ul style="list-style-type: none"> Relating to the principles of directing and techniques of directing and motivational theories | Apply |
| CO5 | <ul style="list-style-type: none"> Interpretation of Controlling Process and Controlling Techniques | Apply |

MAPPING WITH PROGRAM OUTCOMES

| COs | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | S | S | | | | M | S | S | |
| CO2 | | S | S | M | | L | M | | S | |
| CO3 | | S | | M | | L | | M | S | |
| CO4 | S | S | | | | L | L | M | S | |
| CO5 | S | S | S | M | M | L | - | - | - | |

S- Strong; M-Medium; L-Low

SEMESTER V – B.Com (Computer Application)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
|-------------|-------------|------------|-------------|--------------|--------|

| | | | | | |
|----------------|---------------------------------|----------|-----------|-----------|----------|
| 21UBCM1 | Organizational Behaviour | 4 | -- | -- | 4 |
|----------------|---------------------------------|----------|-----------|-----------|----------|

OBJECTIVES

On Successful completion of this course, the students will be able –

1. To understand the concept of organizational behaviour
2. To acquire the knowledge on motivation and organization culture
3. To gain the knowledge on various types of Leadership and Quality of work life
4. To comprehend the concept of quality circle
5. To know about Transaction analysis and management of change

SYLLABUS

Unit I: Introduction to Organisation Behaviour 12 Hours

Organisational Behaviour - Meaning, Nature, Scope and its Importance – Individual in Organisation – Personality: Theories and Determinants – Perception: Meaning and Process

Unit II: Motivation and Organisational Culture 12 Hours

Motivation: Concepts – Theories and Applications - Organisational Culture: Meaning - Characteristics - Theories.

Unit III: Leadership and Quality of Work Life 12 Hours

Leadership: Theories and Styles – Quality of Work Life (QWL): Meaning and its impact on Performance – Ways of its Enhancement -

Unit IV: Quality Circle 12 Hours

Quality Circle (QC): Meaning and their Importance – Management of Conflicts in Organisations

Unit V: Transactional Analysis 12 Hours

Transactional Analysis – Organisational Effectiveness – Management of Change

TEXT BOOK

1. L.M.Prasad - Organisational Behaviour, Sultan Chand & Sons

REFERENCE BOOKS

1. S.S. Kanka – Organisational Behaviour, S. Chand & Company, New Delhi.
2. Mishra - Organizational Behaviour - Vikas Publishing House Pvt. Ltd
3. Chandran - Organizational Behaviour - Vikas Publishing House Pvt Ltd
4. Gupta.Shahi.K& Joshi Rosy Wahia, 2004 - Organizational Behaviour - 1st Edition – Kalyani Publishers
5. J.Jayasankar, Organisational Behaviour, Margham Publications, Chennai . 3.

WEB RESOURCES

1. <https://onlinelibrary.wiley.com>

2. <http://obweb.org>
3. <https://onlinecourses.nptel.ac.in>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> • Remember the various Theories of Personality | Remember |
| CO2 | <ul style="list-style-type: none"> • Understand the concepts of motivation and organizational culture | Understand |
| CO3 | <ul style="list-style-type: none"> • Understand the various types of leadership and quality of work life | Understand |
| CO4 | <ul style="list-style-type: none"> • Understand the various management of conflicts in an organization | Understand |
| CO5 | <ul style="list-style-type: none"> • Remember transactional analysis and organizational effectiveness | Remember |

MAPPING WITH PROGRAM OUTCOMES

| Cos | PO1 | PO2 | PO3 | PO4 | PO5 | PO6 | PO7 | PO8 | PO9 | PO10 |
|-----|-----|-----|-----|-----|-----|-----|-----|-----|-----|------|
| CO1 | S | | | | M | | | | | L |
| CO2 | | M | | | | L | | | | M |
| CO3 | | | S | | M | | | | | |
| CO4 | | | | M | | | | | | L |
| CO5 | | | | | | | | L | | L |

S- Strong; M-Medium; L-Low

SEMESTER V - B.Com (Computer Application)

| Course code | Course name | Lecture(L) | | Tutorial(T) | Practical(P) | Credit |
|-------------|-----------------------|------------|--|-------------|--------------|--------|
| 21UBCM2 | Export-Import Finance | 4 | | -- | -- | 4 |

OBJECTIVES

On successful completion of this course, the student will be able:

1. To know the different sources of finance such as long, medium and short term finance.
2. To understand Pre-shipment and Post-shipment finance.
3. To know the various methods of payment for imports.
4. To have an insight knowledge about import and export banks and various procedure for getting long-term finance.
5. To understand about development of foreign trade.

SYLLABUS

UNIT- I Export Finance 12 Hours

Export Finance – Meaning - Terms of International Payments – Modes of International Payments – Financing of Export Credit needs – Short Term Sources of Finance – Medium and Long Term Sources of Finance – Export Credit System in India.

UNIT- II Pre-shipment Finance 12 Hours

Pre-shipment Finance – Categories of Pre-shipment Finance – Facilities of Pre-shipment Credit - Pre-shipment Credit in Foreign Currency (PCFC) – Interest rate on Pre-shipment Credit. Post-shipment Credit Finance – Categories of Post-shipment Credit in rupees – Post-shipment credit in Foreign Currency – Refinance of Pre-shipment and Post shipment Finance.

UNIT- III Import Finance 12 Hours

Import Finance - Meaning– Bulk Import Finance for Inputs – Import Finance against Foreign Loans of Credit – European – Asian Countries Investment part feasibility – Foreign Exchange for Import of Inputs – Methods of Payment for Imports.

UNIT- IV Long Term Finance 12Hours

Long-Term Finance – Deferred payments for EXIM – Categories of deferred payments – Buyers credit – Application procedures for the long-term finance – Approval bodies – conditions for approving.

UNIT- V Development of Foreign Trade 12 Hours

Foreign Trade Act, – Foreign Trade Policy – Export Promotion – Organisation Set Up – Production Assistance- Marketing Assistance- Export Processing Zones (EPZs) – Export Orientated Units (EOUs)- Technology Parks (TPs)- Export Houses and Trading Houses.

Note: Distribution of Marks - Theory 100%.

TEXT BOOKS

1. International Marketing : M. L. Varma& Agarwal, 2013
2. Export Import Finance :Parasram, 2014
3. International Finance : Maurice D. Levi, 2014

REFERENCE BOOKS

1. Harberller, —Memory of International Tradel. , 2016
2. Harberller, —Memory of International Tradel. , 2018

WEB RESOURCES

1. <https://www.businessexpert.co.uk/invoice-finance/export-finance>
2. <https://www.eximbankindia.in/buyers-credit>
3. <https://www.tradefinanceglobal.com/trade-finance/pre-post-shipment-trade-finance/>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none"> • Acquire the basic knowledge various source of finance such as long term , medium term and short term | Remember |
| CO2 | <ul style="list-style-type: none"> • Examine various procedure for pre shipment and pro shipment procedure | Understand |
| CO3 | <ul style="list-style-type: none"> • Excel the knowledge about various methods of payment for import business | Apply |
| CO4 | <ul style="list-style-type: none"> • Evaluate the different procedure for obtaining the long-term finance | Apply |
| CO5 | <ul style="list-style-type: none"> • Understand the development of Foreign Trade | Understand |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| | | | | | | | | | | |

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| | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO1 | L | M | M | S | M | S | L | S | | M |
| CO2 | S | | | M | | S | | S | L | S |
| CO3 | M | S | S | | S | M | L | M | S | L |
| CO4 | S | S | S | S | S | S | S | M | M | S |
| CO5 | S | S | S | S | S | S | S | S | S | L |

S- Strong; M-Medium; L-Low

SEMESTER V - B.Com (Computer Application)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|------------------|------------|-------------|--------------|--------|
| 21UBCM3 | Business Finance | 4 | -- | -- | 4 |

OBJECTIVES

On successful completion of this course, the student will be able:

1. To understand the meaning, scope and objectives of financial management
2. To familiar with the concepts and application of capital budgeting and cost of capital
3. To analyze the capital structure and leverages
4. To understand dividend policy and dividend theories
5. To analyze the working capital management

SYLLABUS

Unit – I Basics of Financial Management 12 Hours

Meaning - Nature and Scope – Objectives of Financial Management: Profit Maximisation Vs Wealth Maximisation – Finance Function - Relationship between Risk and Return – Role and functions of Financial Manager.

Unit – II Capital Budgeting and Cost of Capital 12 Hours

Capital Budgeting: Meaning and Techniques – ROI, Payback Period and Discounted Cash Flow – Cost of Capital: Meaning and Importance – Calculation of Cost of Debt – Preference Capital – Equity Capital and Retained Earnings – Weighted Average Cost of Capital.

Unit – III Capital Structure and Leverages 12 Hours

Capital Structure: Meaning - Theories of Capital Structure – Net Income approach – Net Operating Income Approach – MM Hypothesis – Determinants of Capital Structure. Leverage: Meaning – Types of Leverages – Measurement of Financial, Operating and Combined Leverages.

Unit – IV Dividend Policy 12 Hours

Meaning, Nature and Forms of Dividend - Dividend Theories – Walter’s model – Gordon and MM’s models – Determinants of dividend policy.

Unit – V Working Capital Management 12 Hours

Meaning – Concepts - Importance – Determinants - Procedure of computing the requirement of working capital – Management of Cash, Inventory and Receivables.

NOTE: Distribution of Marks: Theory - 100%

TEXT BOOK

1. Reddy & Moorthy, “Financial Management”, Margham Publications, Chennai.

REFERENCE BOOKS

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1. Prasanna Chandra, “Financial Management”, Tat McGraw Hill Publishing Company Ltd
2. L.J.Gitman and Dr.M.Manickam, Principles of Managerial Finance, Pearson Education.
3. I.M. Pandey, “Financial Management”, Vikas Publishing House (P) Ltd.
4. Khan & Jain, “Financial Management”, Tata McGraw-Hill Publishing Company Ltd.
5. James C. Van Horne, “Financial Management and Policy”, Pearson Education.

WEB RESOURCES

1. <https://www.sciencedirect.com>
2. <https://financialdictionary.thefreedictionary.com>
3. <https://www.investopedia.com/terms>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> • Remember the financial goals and its functions | Remember |
| CO2 | <ul style="list-style-type: none"> • Understand the techniques of capital budgeting and importance of cost of capital | Understand |
| CO3 | <ul style="list-style-type: none"> • Understand the various theories of capital structure and measurement of leverages | Understand |
| CO4 | <ul style="list-style-type: none"> • Apply the various methods of dividend policies | Apply |
| CO5 | <ul style="list-style-type: none"> • Understand the factors determining the requirement of working capital | Understand |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| | | | | | | | | | | |

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| | | | | | | | | | | |
|-----|---|---|---|---|---|---|---|---|---|---|
| CO1 | S | S | S | S | M | M | L | | S | |
| CO2 | S | S | S | | M | S | S | S | L | M |
| CO3 | S | L | | M | S | M | | M | M | L |
| CO4 | M | | S | | S | | S | | | S |
| CO5 | M | M | M | | S | L | M | | S | L |

S- Strong; M-Medium; L-Low

SEMESTER V - B.Com - (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|----------------------|------------|-------------|--------------|--------|
| 21UBCM4 | Business Environment | 4 | -- | -- | 4 |

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
|--|--|--|--|--|--|

OBJECTIVES

On successful completion of this course, the student will be able:

1. To define and understand the various factors of business environment
2. To realize the importance of economic environment on business decisions
3. To understand the economic roles of the government and legal environment
4. To learn the concept and significance of technological environment
5. To appreciate the role of socio-cultural factors on the development of business decisions

SYLLABUS

| | |
|---|-----------------|
| UNIT– I Introduction to Business Environment | 12 Hours |
| Meaning-Factors affecting Environment to the business – Internal and External Environment – Micro and Macro Environment – Types of Environment. | |
| UNIT –II Economic environment | 12 Hours |
| Nature of economy – Structure of the Economy – Economic Policies – Economic Conditions. | |
| UNIT –III Political Environment | 12 Hours |
| Economic role of the government - Government and Legal Environment – Economic role of the Government of India. | |
| UNIT –IV Technological Environment | 12 Hours |
| Concept and Significance of Technological Environment – Regulation of Foreign Investment and Collaboration. | |
| UNIT- V Socio- Cultural Environment | 12Hours |
| Social Environment: Business and Society – Business and Culture – Language – Culture and Organizational Behaviour – Socio-Cultural Factors – Social Responsibility of Business. | |

TEXT BOOK

1. Legal Environment of business – K.Aswathappa, Himalaya publishing houses

REFERENCE BOOKS

1. Business Environment – Francis Cherunilam, Himalaya publishing houses
2. Business Environment – Rosy joshi , saugamkapoor , Kalyani Publishers

3. Business Environment – Raj Agarwal – Excel books

WEB RESOURCES

1. <https://managementstudyguid.com>
2. <https://opentextbc.ca>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | • Remember the various factors that affecting the environment to the business | Remember |
| CO2 | • Understand the structure of economy | Understand |
| CO3 | • Understand the economic and political environment | Understand |
| CO4 | • Understand the concept and significant of technological environment | Understand |
| CO5 | • Understand Business and Society, Business and Culture and Social Responsibilities of Business | Understand |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | S | S | S | S | S | M | S | S | S |
| CO2 | S | M | L | | S | M | S | | S | S |
| CO3 | S | S | | L | S | L | L | M | | S |
| CO4 | S | | S | S | | S | M | M | S | |
| CO5 | S | S | S | | S | | M | | S | M |

S- Strong; M-Medium; L-Low

SEMESTER V - B.Com - (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--------------------------|------------|-------------|--------------|--------|
| 21UBCS3 | Modern Office Management | 2 | -- | -- | 2 |

OBJECTIVES

On successful completion of this course, the student will be able:

1. To familiar with the modern office principles and procedures
2. To examine the office layout and workers environment
3. To maintain the office equipment and machine
4. To understand the paper work in modern office
5. To develop the agency services and telecommunication

SYLLABUS

UNIT -I Basics of Office Management 6 Hours

Modern Office -Office Management-Principles and Scope-Systems and procedure-Office activities.

UNIT -II Office Layout and Environment 6 Hours

Office Accommodation: Location of the Office Building-Office Layout-Working Environment-Office Safety and Security.

UNIT-III Office Machines and Equipment 6 Hours

Meaning – Importance-Office Furniture- Office Machines-Types of office Machines.

UNIT-IV Management of Records 6 Hours

Record Management-Paper work in the Modern Office-Data Processing-Filing-Essentials of Good Filing System-Filing Methods-Modern Techniques in Record Making.

UNIT-V Communication 6 Hours

Communication Services-Modernization of Mail Transmission and Processing-Agency Functions-Telecommunications.

NOTE: Distribution of Marks: Theory-100%

TEXT BOOK

1. Office Management, Dr. R.K. Chopra, Mrs. Ankita Bhatia. Himalaya publication houses

REFERENCE BOOKS

1. Office Management by P.K. Ghosh – Sulthan Chand, New Delhi 34.
2. Office Management by R.S.N. Pillai and Bagavathi – S.Chand & co., New Delhi
3. Office organisation and Management by – C.B. Gupta, Sultan Chand New Delhi

WEB RESOURCES

1. <http://www.htcampus.com/college/institute-management-students-new-delhi-ymca/>
2. <https://asiafoundation.org/resources/pdfs/04officemanagement.pdf>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none"> • Remember the principles, scope, procedure and systems followed in an modern office | Remember |

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| | | |
|-----|---|------------|
| CO2 | <ul style="list-style-type: none"> Understand the office layout, office safety and working environment | Understand |
| CO3 | <ul style="list-style-type: none"> Understand the importance of office furniture and office machines | Understand |
| CO4 | <ul style="list-style-type: none"> Understand the essentials of good filing system and its methods | Understand |
| CO5 | <ul style="list-style-type: none"> Apply modernization of mail transmission and communication | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | M | S | S | S | S | L | S | S | S |
| CO2 | S | M | S | S | | L | | S | | S |
| CO3 | S | S | L | S | M | S | S | S | M | S |
| CO4 | S | M | | | M | S | M | M | M | |
| CO5 | S | | S | M | S | | M | | | M |

SEMESTER VI - B.Com - (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-----------------------|------------|-------------|--------------|--------|
| 21UBC15 | Management Accounting | 5 | -- | -- | 4 |

OBJECTIVES

On Successful completion of this course, the students will be able to -

1. Planning and Policy formulation
2. Presenting financial information to the management

3. Makes decision making process to the management
4. Controlling performance of each and every individual
5. Keeps the reporting regularly

SYLLABUS

- UNIT- I Basics of Management Accounting and Financial Statements** 15 Hours
Management Accounting – Meaning – Objectives and Scope – Advantages and Limitations – Relationship between Management Accounting, Cost Accounting and Financial Accounting.- Financial Statement Analysis – Comparative and Common size statements – Trend Analysis.
- UNIT-II Ratio Analysis** 15 Hours
Meaning - Definition – Significance and Limitations – Classification and Computation of Solvency, Turnover and Profitability ratios – Preparation of Financial Statements from Ratios.
- UNIT- III Fund Flow and Cash Flow Statement** 15 Hours
Fund Flow Statement: Concept of Funds, Sources and Uses of Funds – Fund Flow Statement Difference between Funds Flow and Cash Flow Statement - Cash Flow Statement: Concept of Cash Flow – Cash Flow Statement as per Accounting Standards 3 (AS-3).
- UNIT-IV Budgeting and Budgetary Control** 15 Hours
Definition – Objectives – Essentials - Types of Budgets – Uses and Limitations – Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget – Zero Base Budgeting.
- UNIT-VMarginal Costing** 15 Hours
Meaning - Break Even Analysis – Managerial Applications of Marginal Costing – Significance and Limitations of Marginal Costing.

NOTE: Distribution of Marks: Theory - 20% Problems - 80%

TEXT BOOK

1. Sharma and S.K.Gupta “Management Accounting”, Kalyani Publishers, New Delhi, 2006.

REFERENCE BOOKS

1. Dr. S.N. Maheswari. “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. S.P. Jain and KL. Narang , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.

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3. S.K.Bhattacharya, "Accounting and Management", Vikas Publishing House.
4. T.S.Reddy&Hari Prasad Reddy – Management Accounting – MarghamPublications, Chennai
5. R.S.N.Pillai&Bhagavathi – Management Accounting – S.Chand& Co. Ltd., New Delhi
6. S.P.Gupta – Management Accounting – Sultan Chand & Sons, New Delhi

WEB RESOURCES

1. <http://education.svtuition.org/2010/11/management-accounting.html>
2. <http://www.slideshare.net/BabasabPatil/management-accounting-notes-mba-bk>
3. <http://www.ddegjust.ac.in/studymaterial/mcom/mc-105.pdf>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none"> • Understand the basic concepts and their applications in the area of Management Accounting | Remember |
| CO2 | <ul style="list-style-type: none"> • Understand the knowledge about the ratio analysis and its importance | Understand |
| CO3 | <ul style="list-style-type: none"> • Understand the management accounting techniques that facilitates managerial decisions-making | Understand |
| CO4 | <ul style="list-style-type: none"> • Basic knowledge of budgetary control and its importance | Apply |
| CO5 | <ul style="list-style-type: none"> • Basic knowledge of preparing report to the top management | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | M | | L | M | L | S | M | S | S |
| CO2 | S | M | | | | | S | S | S | S |

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| | | | | | | | | | | |
|-----|---|--|---|---|---|---|---|---|---|---|
| CO3 | M | | M | | M | | S | | M | M |
| CO4 | S | | | M | | M | M | S | | M |
| CO5 | M | | M | | | M | S | L | S | S |

S- Strong; M-Medium; L-Low

SEMESTER VI - B.Com - (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|------------------------------|------------|-------------|--------------|--------|
| 21UBC16 | Income Tax Law & Practice II | 5 | -- | -- | 4 |

OBJECTIVES

On successful completion of this course, the student will be able to -

1. Compute the income under the head Business or Profession

2. Compute the income under the head Other Sources
3. Understand the provisions of Aggregation of Income, set-off losses and Deductions under chapter VI-A
4. Compute the Total income and tax liability of Individual
5. Acquire the knowledge on Advance tax, PAN and powers of Income tax authorities

SYLLABUS

UNIT-I: Profit and Gains of Business or Profession 15 Hours

Meaning of Business - Profession - Characteristics - Computation of Business Income and Professional Income - Computation of Depreciation - Deemed Income.

UNIT-II: Income from Other Sources 15 Hours

Meaning - Specific income - General Income - TDS - Deductions allowed under the head Other Sources - Computation of Income under the Other Sources.

UNIT-III: Aggregation of Total Income 15 Hours

Aggregation of Income - Clubbing of Income - Set off and carry forward of losses - Deductions under section 80C to 80 U.

UNIT-IV: Assessment of Individual 15 Hours

Computation of Tax Liability - Assessment of Total Income and Tax Liability of Individuals - Advance Payment of Tax

UNIT-V: PAN and Income Tax Authorities 15 Hours

PAN-Income Tax authorities-powers - appeals-penalties - E-Filing of Returns and its Procedure.

NOTE: - Distribution of Marks: Theory - 20% and Problems -80%

TEXT BOOK

1. Gaur and Narang, "Income Tax Law and Practice" Kalyani publishers, New Delhi

REFERENCE BOOKS

1. Dr. HC Mehrotra, "Income-tax Law and Accounts" SahithyaBhavan publishers
2. Dr. Bagavathi Prasad - Income Tax Law and Practice
3. Dinkier Pagare, Law & Practice of Income Tax.
4. Lal, B.B. Income Tax Law & Practice.
5. Dr. VinodK. Singhanian, Taxmen's Direct Taxed Law & Practice.

WEB RESOURCES

1. www.incometaxindia.govt.in
2. <http://www.taxmann.com/>
3. <http://www.incometaxindia.gov.in/Pages/default.aspx>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> • Calculate the Income under the head Profits and Gains of Business or Profession | Apply |
| CO2 | <ul style="list-style-type: none"> • Compute the Income under the head Other Sources | Apply |
| CO3 | <ul style="list-style-type: none"> • Illustrate the Aggregation of Income, Set-off and carry forward of losses and Deduction under chapter VIA | Apply |
| CO4 | <ul style="list-style-type: none"> • Compute the Total Income of an Individual | Apply |
| CO5 | <ul style="list-style-type: none"> • Explain the PAN and role of Income tax Authorities | Understand |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | S | S | S | | S | S | S | S | S |
| CO2 | | L | S | | | S | | S | | S |
| CO3 | | L | S | | | S | | S | | S |

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|-----|---|---|---|---|---|---|---|---|---|---|
| CO4 | L | L | S | | | S | M | S | | S |
| CO5 | L | L | S | L | L | M | L | S | L | S |

S- Strong; M-Medium; L-Low

SEMESTER VI - B.Com - (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--------------------|------------|-------------|--------------|--------|
| 21UBCP3 | Commerce Practical | -- | -- | 5 | 4 |

OBJECTIVES

1. This course acquaints students with the basic issues in preparing various forms in business activity

2. To enable the students to fill up various applications useful in day-to-day life in banking system
3. To impart knowledge in filling the forms of cooperative societies
4. To understand the preparation of Agenda, Minutes, Bin card, Inventories and Cost sheet
5. To know the knowledge of using filling up income tax returns and application for PAN

SYLLABUS

LIST OF EXERCISES FOR COMMERCE PRACTICAL

- | | |
|--|-----------------|
| UNIT - I | 15 Hours |
| 1. Preparation of Tax Invoice, Receipts, Voucher, Delivery Challan, Entry Pass, Gate Pass, Debit and Credit Notes. | |
| 2. Preparation of Receipts, Vouchers, Credit Notes and Debit notes from the transactions | |
| 3. Preparation of Application for Shares - Letter of Share Allotment - Share Transfer Forms. | |
| UNIT - II | 15 Hours |
| 4. Drawing, Endorsing and Crossing of Cheques - filling up of Pay-in-slips and Demand Draft Application. | |
| 5. Making entries in the Pass Book and filling up of Account opening forms for SB account, Current Account and Preparation of FDRs. | |
| 6. Drawing and endorsing of Bills of Exchange and Promissory Notes. | |
| UNIT - III | 15 Hours |
| 7. Filling up of Application Forms for Admission to Cooperative Societies. Filling up of Loan Application Forms and Deposit Challan. | |
| 8. Filling up Jewel Loan Application Form, Procedure for Releasing of Jewelry in Jewel Loans and Repayment. | |
| UNIT - IV | 15 Hours |
| 9. Preparation of Agenda and Minutes of Meetings-both General Body and Board of Directors. | |
| 10. Using Bin Card and Inventories. | |
| 11. Using Cost Sheets. | |
| UNIT - V | 15 Hours |

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12. Filling up of an Application form for LIC policy, filling up of the Premium form – sending Premium Notice and filling up the challan for remittance receipt for the premium. Procedure for Lapsed Policy and procedure for settling account while the insured is alive or dead.
13. Preparation of Audit Programmes.
14. Preparation of Audit Report and Replies to Audit Objections.
15. Preparation of an Advertisement Copy, Collection of Advertisement in Dailies and Journal, critically evaluating the Advertisement Copy.
16. Filling up Income-tax Returns and Application for Permanent Account Number.

NOTE:

Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Distribution of Marks: Practical 50% and Record Note Book 10%.

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|--|-------------|
| CO1 | <ul style="list-style-type: none">• Filling up of various forms used in business enterprises | Remember |

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| | | |
|-----|--|------------|
| CO2 | <ul style="list-style-type: none"> Understand the various forms filled in Banking transactions | Understand |
| CO3 | <ul style="list-style-type: none"> Acquire the knowledge in filling up of various forms used in cooperative societies | Apply |
| CO4 | <ul style="list-style-type: none"> Apply the knowledge of preparation of Agenda and Minutes of Meetings | Apply |
| CO5 | <ul style="list-style-type: none"> Knowledge of using filling up forms in LIC and Preparation of an advertisement copy etc. | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | S | | M | S | S | M | S | S | S |
| CO2 | M | | L | S | S | S | | M | S | M |
| CO3 | M | M | | S | S | S | | | S | L |
| CO4 | S | M | L | M | M | | M | M | M | |
| CO5 | M | M | | | | M | S | S | S | S |

S- Strong; M-Medium; L-Low

SEMESTER VI - B.Com - (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
| 21UBCM5 | E-Commerce | 4 | -- | -- | 4 |

OBJECTIVES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

1. The curriculum aims at giving exposure to students regarding different aspects of conducting commerce through ICT.
2. To establish knowledge about features of EDI, EDI Architecture and EDI Internet
3. To instil idea of convergence of online Advertising and Marketing
4. To identify, define various components of EPS and E-cash
5. To examine the concepts of Information Technology, Act, Security Risk and Multimedia

SYLLABUS

UNIT - I Fundamental of E - Commerce 12 Hours

Meaning - Nature - Classification of E - Commerce -Elements of E - Commerce - Advantages of E-Commerce - E - Commerce Vs Traditional Commerce - Transaction-Anatomy of E- Commerce Applications.

UNIT - II Electronic Data Interchange (EDI) 12 Hours

Meaning- EDI Components - Advantages and features of EDI - Objectives of EDI-EDI Architecture-Process and steps in EDI-EDI applications in business - EDI &Internet.

UNIT - III E- Marketing and E -Advertising 12 Hours

Marketing on the internet-problems of E-Marketing- Online marketing process - Advertising on the internet –Network and its classification -Intranet – Extranet – Internet.

UNIT - IV Electronic Payment System (EPS) 12 Hours

Electronic Payment-Systems - Features - Components of EPS- Electronic Fund Transfer (EFT)- Electronic Clearing System (ECS) - E-Cash - Risk element in E-Cash - Smart and Credit Cards.

UNIT - V Information Technology Act, Security Risks and Multi Media 12 Hours

Features of IT Act, 2000 – Security Risks – Cyber Crimes – Legal Framework of E-Commerce – Multi Media and – E - Commerce – Multimedia Technologies – Mobile computing- Definition-Mobile computing framework.

Note: Question paper shall cover 100% Theory.

TEXT BOOKS

1. Electronic Commerce and Application: Bhasker McGraw – Hill Education (India) Ltd.,
2. E-Commerce: Dr. S.V. SrinivasaVallabhan, Learntech Press, Trichy.

REFERENCE BOOKS

1. Business on the Net what's and How's of E - Commerce: Agarwala, K.N. and DeekshaAgarwala, Macmillan, New Delhi.
2. Electronic Commerce: DiwanPrag and Sunil Sharma, Micro soft, PressWashington.
3. Web Commerce Technology Hand Book - Daniel Minoli, Emma Minoli, Tata McGraw Hill publishing co Ltd, New Delhi.
4. E - Commerce & E - Business - Dr. C.S. Rayudu, Himalaya PublishingHouse, New Delhi.
5. E-Commerce -Dr.Abirami Devi and Dr. M.Alagammai, Margham Publications, Chennai.

WEB RESOURCES

1. http://www.vssut.ac.in/lecture_notes/lecture1428551057.pdf
2. <https://lecturenotes.in/subject/882/e-commerce>
3. http://www.universityofcalicut.info/SDE/Ecommerce_Mngmnt_compl_bcom_on04sept2015.pdf
4. <https://youtu.be/Zzs6kLlkAUQ>
5. <https://youtu.be/1A4FUKQLYOc>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|----------------|-------------|
|--------|----------------|-------------|

**Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)**

| | | |
|-----|---|------------|
| CO1 | <ul style="list-style-type: none"> Remember the basic concepts of E-Commerce | Remember |
| CO2 | <ul style="list-style-type: none"> Understand the objectives of EDI and EDI Applications in business | Understand |
| CO3 | <ul style="list-style-type: none"> Knowledge of using the internet and E-Marketing etc. | Apply |
| CO4 | <ul style="list-style-type: none"> Apply the knowledge on EPS of modern commercial transactions | Apply |
| CO5 | <ul style="list-style-type: none"> Be aware of the IT Act, security risks and multimedia | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | M | M | S | | | S | M | S | S | L |
| CO2 | M | S | | M | L | | M | S | | L |
| CO3 | M | S | M | | S | S | | M | L | |
| CO4 | S | S | | M | M | S | | M | | M |
| CO5 | M | | | L | | S | S | S | S | M |

S- Strong; M-Medium; L-Low

SEMESTER VI - B.Com (Computer Application)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-----------------------------|------------|-------------|--------------|--------|
| 21UBCM6 | Entrepreneurial Development | 5 | -- | -- | 4 |

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OBJECTIVES

On successful completion of this course, the student will be able to –

1. Understand the role of entrepreneur in Indian Economic Development
2. Know the role of women entrepreneurs
3. Gain knowledge in starting up new enterprises
4. Get experience in acquiring financial assistance from various financial institutions in Tamil Nadu
5. Understand the formulation of Business plan

SYLLABUS

UNIT- I Introduction to Entrepreneur 15 Hours

Entrepreneur– Meaning – Evolution– Nature– Definitions of Entrepreneur– Intrapreneurship Vs Entrepreneurship - Characteristics of an Entrepreneur – Qualities – Functions – Classification– Factors influencing entrepreneurship – Problems – Role of entrepreneurs in the economic development of the country.

UNIT – II Formulation of Business Plan 15 Hours

Business Idea generation – Identification of business opportunities- Feasibility – Marketing – Financial – Economic – Technical – Managerial- Project appraisal – Project Report.

UNIT – III Women Entrepreneurs 15 Hours

Women Entrepreneurs – Meaning – Features– Growth and Problems of Women Entrepreneurs - Entrepreneurial Development Programmes (EDP)

UNIT – IV Rural Entrepreneurship 15 Hours

MSME – Meaning – Features - Role – Problems - Rural entrepreneurship – Meaning- Need and challenges – Benefits – Small Scale Sector in India- Rationale and Objectives of SSI – Problems of SSI.

UNIT-V Institutional Support to Entrepreneurs 15 Hours

Financial Assistance and Incentives to Entrepreneurs – DIC – SIPCOT- KVIC - TIIC- SIDCO – SIDBI – EDII – NSIC– TRYSEM - Techno Park – Industrial Estates. Incentives– Green Channel – Single Window System –Infrastructure Development – Tax Holiday.

Note: Question paper shall cover 100% Theory

TEXT BOOKS

1. Entrepreneurial Development – Dr. Gordon & Natarajan, Himalaya Publishing Pvt Ltd., Mumbai.
2. Entrepreneurial Development – Jayshree Suresh, Margham Publications, Chennai.

REFERENCE BOOKS

1. Entrepreneurial Development – Raj Shankar, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
2. Entrepreneurial Development – S.S.KankaS.Chand& Co, New Delhi.
3. Entrepreneurial Development - C.B.Gupta, N.P.Srinivasan, Sultan Chand & Sons, New Delhi.

WEB RESOURCES

1. <http://www.ediindia.org/>
2. <http://bbahome.blogspot.in/2013/02/entrepreneurship-development.html>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | • Remember the various factors that influencing the entrepreneurship traits | Remember |
| CO2 | • Understand the Business Plan | Understand |
| CO3 | • Understand the Women Entrepreneurship and its role | Understand |
| CO4 | • Understand the prospects and problems of SSI | Understand |
| CO5 | • Remember various financial institutions and its role in the development of entrepreneurship in Tamil Nadu | Remember |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| | | | | | | | | | | |

Government Arts College (Autonomous), Salem-636007
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|-----|---|---|---|---|---|---|---|---|---|---|
| CO1 | S | M | S | S | S | M | S | S | S | S |
| CO2 | S | M | S | M | S | M | S | S | S | M |
| CO3 | S | M | S | M | S | S | L | M | | S |
| CO4 | S | S | M | S | S | S | M | M | L | |
| CO5 | S | S | M | S | M | S | L | | | L |

S- Strong; M-Medium; L-Low

SEMESTER VI - B.Com - (Computer Application)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|-------------|------------|-------------|--------------|--------|
| 21UBCM7 | Auditing | 4 | -- | -- | 4 |

OBJECTIVES

1. To enable the students to understand the importance of different types of audit.
2. To understand the procedure of internal control and audit programme.
3. To enable the students to acquire the knowledge on preparation of audit report.
4. To enable the students to know the powers and duties of the auditor
5. To understand the auditor to be equipped with software knowledge

SYLLABUS

Unit - I - Introduction to Auditing

12 Hours

Meaning - Definition - Nature - Scope - Objectives - Advantages and Limitations - Book Keeping, Accountancy and Auditing - Classification of Audit - Auditing Standards- Investigation - Objectives of Investigation - Investigation under the provisions of Companies Act - Special Investigation - Auditing Vs Investigation.

Unit - II - Audit Programme and Internal Check

12 Hours

Audit Programme: Meaning - Definition - Advantages and Disadvantages - Audit Programme of Banking, Insurance, Non-Profit Organizations and Educational Institutions - Audit File - Audit Note Book - Audit Working Papers - Purposes and Importance of Working Papers - Internal Check - Meaning, Objectives and Features - Auditor's Duty with regard to Internal Check System - Internal Check Vs Internal Audit.

Unit-III - Vouching

12 Hours

Vouching - Meaning - Importance - Objectives - Features of Vouchers - Vouching of Cash Transactions - Difference between Routine Checking and Vouching - Vouching of Trading Transactions - Verification of Assets and Liabilities - Valuation of Assets and Liabilities.

Unit - IV - Company Auditor and Auditor's Report

12 Hours

Company Auditors - Qualities of an Auditor - Qualifications and Disqualifications - Appointment and Removal - Powers, Duties and Liabilities - Share Capital and Share Transfer Audit - Auditors Remuneration - Ethics and Code of Conduct - Auditor's Report - Contents and Kinds of Reports - Qualified Report

Unit V - Audit under Computerized Information System

12 Hours

Electronic Data Processing (EDP) - Meaning - Definition - Procedure - Audit under Computerized Information System (CIS) Environment - Scope - Impact of changes on business processes - Approaches - Effect of computers on internal control - Effect of computers on Auditing - Computer Assisted Audit Techniques (CAATS) - Recent Trends in Auditing:

Management Audit - Energy Audit - Environment Audit - Systems Audit - Safety Audit - Cost Audit.

Note: Distribution of Marks - Theory 100%.

TEXT BOOK

1. B.N. Tandon, "Practical Auditing" ,S Chand Company Ltd.,

REFERENCE BOOKS

1. F.R.M De Paula, "Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London.,
2. Spicer and Pegler, "Auditing: Khatalia's Auditing"
3. Kamal Gupta, " Auditing " , Tata Mcgrewhilll Publications
4. DingarPagare., Auditing, S.Chand& Co., New Delhi.
5. Pradeepkumar, Beldev, Sachdeva., Auditing theory and Practice, Kalyani Publishers New Delhi
6. Saxana., Principles of Auditing, Himalaya Publishing House, New Delhi.
7. Sharma T.R., Auditing, SahityaBhawan, New Delhi.

WEB RESOURCES

1. www.cag.gov.in
2. www.investopedia.com
3. www.icai.org

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|----------------|-------------|
|--------|----------------|-------------|

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

| | | |
|-----|---|------------|
| CO1 | <ul style="list-style-type: none"> Gain knowledge on different types of auditing in an organization | Remember |
| CO2 | <ul style="list-style-type: none"> Acquire knowledge on procedure for conducting audit, audit programme and fundamental principles for internal check | Understand |
| CO3 | <ul style="list-style-type: none"> Instill the knowledge on the verification techniques of assets, liabilities and its valuation for internal and external audit | Apply |
| CO4 | <ul style="list-style-type: none"> Understand the share capital and share transfer audit and its provisions | Apply |
| CO5 | <ul style="list-style-type: none"> Understand how to use software and the computerization of information system | Understand |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | S | S | S | S | M | | S | S | |
| CO2 | S | M | L | | M | L | S | | S | |
| CO3 | S | M | M | L | M | M | M | L | | S |
| CO4 | S | M | M | S | S | M | M | M | S | |
| CO5 | S | M | M | S | | S | S | | | M |

S- Strong; M-Medium; L-Low

SEMESTER VI - B.Com - (Computer Application)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|-------------|--------------------|------------|-------------|--------------|--------|
| 21UBCM8 | Financial Services | 4 | -- | -- | 4 |

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OBJECTIVES

1. To enable the students to understand the traditional and modern financial services
2. To impart knowledge on Stock Exchange in India
3. To gain a thorough knowledge in Mutual Funds
4. To understand the process of Housing finance
5. To know the recent trends in financial services sector

SYLLABUS

UNIT I- Introduction to Financial Services 12 Hours

Meaning - Features - Importance - Contribution of financial services in promoting industry - Service sector

UNIT II- Stock Exchange 12 Hours

Meaning - Functions-Types- SEBI-Functions-Compositions-Role of SEBI in Indian Money market and capital Market.

UNIT III- Mutual Fund 12 Hours

Concept of Mutual Funds- Growth of Mutual Funds in India- Mutual Fund Schemes - Money Market Mutual Funds.

UNIT IV- Housing Finance 12 Hours

Meaning - Importance- Fixed and Flexible Rate of Interest- EMI- Procedure for Granting Loans.

UNIT V- Miscellaneous Financial Services 12 Hours

Other Financial Services- Factoring- Objectives-Features-Types of Factoring- Forfeiting - Credit Rating: Objectives- Credit rating- Agencies in credit rating.

NOTE: Distribution of Marks: Theory - 100%

TEXT BOOK

1. E Gardon& K Natarajan: Financial Markets & Services

REFERENCE BOOKS

1. Sharma & Gupta, Financial Services.

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2. Avadhani: Financial Services and Markets, Himalaya Publishing House.
3. Prasanna Chandra: Security Analysis and Portfolio Management, Tata McGraw Hill.
4. L M Bhole: Financial Institutions and Markets, Tata McGraw Hill.
5. M Y Khan: Indian Financial System, TMH.
6. Gupta N.K and Monika Chopra . Financial Markets, Institutions and Services, Ane Books India, New Delhi.

WEB RESOURCES

1. <http://www.ddegjust.ac.in/studymaterial/mba/fm-404.pdf>
2. <http://faculty.cua.edu/uppal/MGT342/Teaching%20Notes-FMI-342.pdf>

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none">• Describe the various financial services and its importance | Remember |
| CO2 | <ul style="list-style-type: none">• Know about the role of stock exchange in India | Understand |
| CO3 | <ul style="list-style-type: none">• Understand the mutual fund scheme | Apply |
| CO4 | <ul style="list-style-type: none">• Explain the basic knowledge of Housing Finance and procedure for granting loans | Apply |
| CO5 | <ul style="list-style-type: none">• Understand the factoring and venture capital finance | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | S | | M | | M | | L | S | | |

Government Arts College (Autonomous), Salem-636007
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| | | | | | | | | | | |
|------------|---|---|---|---|---|---|---|---|---|--|
| CO2 | S | L | S | L | M | | M | M | S | |
| CO3 | M | M | M | L | | L | S | S | S | |
| CO4 | S | L | S | M | M | M | | S | | |
| CO5 | M | M | S | M | M | | M | S | | |

S- Strong; M-Medium; L-Low

SEMESTER VI - B.Com (Computer Applications)

| Course code | Course name | Lecture(L) | Tutorial(T) | Practical(P) | Credit |
|--------------------|---------------------------------------|-------------------|--------------------|---------------------|---------------|
| 21UBCS4 | Values and Ethics for Business | 4 | -- | -- | 4 |

OBJECTIVES

Government Arts College (Autonomous), Salem-636007
B.Com (CA) Regulations and Syllabus (2021-2022 onwards)

1. To enable the student to recognize the changing dimensions of business ethics and its values
2. To include the students about the significance of business ethics
3. To educate the students to understand the significance of ethics and values.
4. To know the importance of legal and self imposed norms
5. To enable the students of Consumer Protection Act and its importance

SYLLABUS

UNIT - I Basics of values in the Society and Business 12 Hours
Introduction to Business - Ideas - Perceive - Decision or Action - Values guide behavior - Terminal Goals - Values in the Society, Politics - Interpersonal Relation.

UNIT - II Equality and Fairness 12 Hours
Ideas of freedom of Choice - Equality - Justice - Fairness in dealing with customers - Society - Environment

UNIT - III Application of Values 12 Hours
Application of Values and Ethics in Business - Forms of Business - Government Interactions - Subsidies and Licenses - Human Resource Employment in business.

UNIT - IV Legal and Self Imposed Norms 12 Hours
Components - ISI - AG Marks - Hall Marks - Patents - Copy Rights - Post Sale Services - Guarantee for performance - Legal and Self-imposed norms for doing good - Business and Earning Goodwill.

UNIT -V Consumer Goods and Services 12 Hours
Consumer Goods and Services Oriented Industries - Tourism - Travel - Telephones - Edible Goods - Health - Consumer Protection Act 1986 - Best Industry Practices - Code of Conduct for Professions.

Note: Question paper shall cover 100% Theory.

TEXT BOOKS

1. Colin M. Fisher and Alan Lovell, business ethics and values, F.T. Prentice Hall. 2006
2. Glenn martin, human values and ethics in the work place, G.P. Martin 2010

REFERENCE BOOKS

1. Business ethics by Dr. K Gavai
2. Professional ethics and values by S Dinesh Babu

WEB RESOURCES

1. www.businessethics.com
2. www.valuesethics.com

COURSE OUTCOMES

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

| S. NO. | COURSE OUTCOME | BLOOMS VERB |
|--------|---|-------------|
| CO1 | <ul style="list-style-type: none"> • Recognize organization challenges to ethical behavior | Remember |
| CO2 | <ul style="list-style-type: none"> • Evaluate common beliefs about ethics | Understand |
| CO3 | <ul style="list-style-type: none"> • Especially common beliefs about the role of values and ethics for business | Apply |
| CO4 | <ul style="list-style-type: none"> • Outcome knowledge about the various norms | Apply |
| CO5 | <ul style="list-style-type: none"> • Understand the impact of consumer goods and services especially the Consumer Protection Act, 1986 | Apply |

MAPPING WITH PROGRAM SPECIFIC OUTCOMES

| COs | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 | PSO6 | PSO7 | PSO8 | PSO9 | PSO10 |
|-----|------|------|------|------|------|------|------|------|------|-------|
| CO1 | M | S | S | S | M | L | | | M | M |
| CO2 | | M | S | | L | S | S | S | S | S |
| CO3 | S | | M | L | | S | | S | M | |
| CO4 | S | | M | | M | | L | | S | |
| CO5 | S | S | S | S | | M | | S | S | |

S- Strong; M-Medium; L-Low