HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)
(Re-Accredited at "A" Grade, by NAAC,Banglore)

UTHAMAPALAYAM – 625533.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

BACHELOR OF COMMERCE WITH COMPUTER APPLICATION

SYLLABUS

(Effect from the Academic Year 2017 – 2018 Onwards)

PROGRAM SPECIFIC OUTCOMES

PSO1: Understand the concepts of commerce and computer application operations.

PSO2: Apply the current techniques, skills, and tools necessary for computing practices.

PSO3: Ability to design, implements domain knowledge for computer programming.

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE

(AUTONOMOUS)

UTHAMAPALAYAM

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

Choice Base Credit System

B.Com., CA (Semester)

Programme Scheme & Scheme of Examinations & Syllabus

(Effective from the academic year 2017– 2018 onwards)

ELIGIBILITY :

Passed in H.Sc., or any other Examination accepted by the Syndicate as Equivalent.

DURATION OF THE COURSE: The students who are joining the degree shall undergo a study period of three academic years- Six Semesters.

ELIGIBILITY FOR THE DEGREE: A candidate shall be declared as passed the program if he/she scored a minimum of 40% of total marks (internal and External) in each course. Minimum required marks in external is 27.

SUBJECTS OF STUDY:

Medium of instruction : English

> Part – I - Tamil
>
> Part – II - English
>
> Part – III - i) Core Subjects
>
>   ii) Allied Subjects
>
>   iii) Elective Subjects
>
> Part – IV i) Non- major Subjects
>
>   ii) Skill based Subjects
>
>   ii) Environmental Studies
>
>   iv) Value Education
>
> Part – V Extension Activities

EVALUATION:

Theory: Internal – 25 marks   **Practical:** Internal – 40 marks
        External – 75 marks   External – 60 marks
         Total – 100 marks   Total – 100 marks

Internal 25 marks will be as follows:

Pattern of Continuous Internal Assessment Examinations (CIAE)

Average of Two Internal Tests (each 20 marks) - 20 Marks

Assignments - 05 Marks

Total - 25 Marks

External 75 marks will be as follows:

> **Section A – 10 x 1 = 10 (Objective type – Multiple choice.
> Two questions from each Unit)**
> **Section B – 5 x 7 = 35 (Either A (or) B ,from all five units.)**
>
> **Section C – 3 x 10 = 30 (Three out of five questions – one from each unit)**

External Examination: **75 Marks - Time: 3 hours.**

The pattern of External Examination Question Paper for **Part I, Part III and IV** will be as follows :

Section – A (10 X 1 = 10 Marks)
Question numbers 1 to 10 - Answer all questions. (multiple choice)
Two questions from each unit.
Four choices in each question.

Section – B (5 X 7 = 35 Marks)
Question numbers 11to 15.
Answer all questions choosing either A or B.
One question from each unit.

  11 A or 11 B
  12 A or 12 B
  13 A or 13 B
  14 A or 14 B
  15 A or 15 B

B.Com with Computer Application Syllabus (2017-18 Onwards)

Section – C (3 X 10 = 30 Marks)

Question numbers 16 to 20.
Answer any three out of five.
One question from each unit.

The pattern of External Examination Question Paper for **Part II** will be as follows :

Section – A: Prose   16 Marks.

Section – B: Poetry   11 Marks.

Section – C: Short Story   13 Marks.

Section – D: Grammar   19 Marks.

Section – E: Composition   16 Marks.

The pattern of External Examination Question Paper for **Part IV Environmental Studies and Value Education** will be as follows :

Section – A: (5 X 6 = 30 Marks)
Question numbers 1 to 5 – Answer all questions choosing either (a) or (b).
One question from each unit.
Descriptive Type – 100 words each.

Section – B (3 X 15 = 45 Marks)
Question numbers 6 to 10.
Answer any three out of five.
One question from each unit.
Descriptive and Analytical Type – 250 words each.

HAJEE KARUTHA ROWTHER HOWDIA COLLEGE (AUTONOMOUS)

B.COM C.A - COURSE CONTENT & SYLLABUS FOR 2017-2020 BATCH

SEM	PART	COURSE CATEGORY	COURSE CODE	TITLE OF THE COURSE	CREDIT	HOURS/ WEEK	INTERNAL	EXTERNAL	TOTAL MARKS
I Semester									
1	I	Language	17UCAL11	**Business Communication**	3	6	25	75	100
	II	Language	17UENL11	English – Paper – I	3	6	25	75	100
	III	Core-I	17UCAC11	Financial Accounting -I	4	6	25	75	100
	III	Core-II	17UCAC12	Introduction to PC software and MS Office	4	5	25	75	100
	III	Core- III	17UCAC1P	Introduction to PC software and MS Office- Lab	4	5	40	60	100
	IV	NME-I	17UCAN11	Business Accounting - NME	2	2	25	75	100
Total					**20**	**30**	**165**	**435**	**600**
II Semester									
2	I	Language	17UCAL21	**Office Management**	3	6	25	75	100
	II	Language	17UENL21	English - Paper – II	3	6	25	75	100
	III	Core- IV	17UCAC21	Financial Accounting - II	4	6	25	75	100
	III	Core - V	17UCAC22	Programming in C	4	5	25	75	100
	III	Core- VI	17UCAC2P	Programming in C - Lab	4	5	40	60	100
	IV	NME -II	17UCAN21	Retail Marketing -NME	2	2	25	75	100
Total					**20**	**30**	**165**	**435**	**600**

B.Com with Computer Application Syllabus (2017-18 Onwards)

III Semester

	III	Core-VII	17UCAC31	Financial Accounting - III	4	5	25	75	100
	III	Core- VIII	17UCAC32	Database Management System	3	5	25	75	100
	III	Core -IX	17UCAC3P	Database Management System - Lab	3	5	40	60	100
3	III	Core X	17UCAC33	Marketing Management	3	4	25	75	100
	III	Core XI	17UCAC34	Human Resource Management	3	4	25	75	100
	III	Allied-I	17UCAA31	Business Statistics	3	5	25	75	100
	IV	SBS-I	17UCAS31	Business Organization	2	2	25	75	100
Total					**21**	**30**	**190**	**510**	**700**

IV Semester

	III	Core - XII	17UCAC41	Cost and Management Accounting	4	6	25	75	100
	III	Core - XIII	17UCAC42	Visual Programming using VB	4	5	25	75	100
	III	Core - XIV	17UCAC4P	Visual Programming - Lab	4	6	40	60	100
4	III	Core - XV	17UCAC43	Partnership Accounts	4	5	25	75	100
	III	Allied - II	17UCAA41	Business Mathematics	3	6	25	75	100
	IV	SBS - II	17UCAS41	Commerce Practical	2	2	40	60	100
	V			Extension Activities	2	-	-	100	100
Total					**23**	**30**	**180**	**520**	**700**

B.Com with Computer Application Syllabus (2017-18 Onwards)

				V Semester					
5	III	Core-XVI	17UCAC51	Business Law - I	4	4	25	75	100
	III	Core- XVII	17UCAC52	Income Tax Law and Practice – I	4	5	25	75	100
	III	Core -XVIII	17UCAC53	Internet and Web Design	4	4	25	75	100
	III	Core -XIX	17UCAC5P	Internet and Web Design – Lab	4	4	40	60	100
	III	Core -XX	17UCAC54	Corporate Accounting - I	4	5	25	75	100
	III	Elective-I	17UCAE51	Entrepreneurial Development (E)	4	4	25	75	100
		Elective-II	17UCAE52	Indian Banking (E)					
	IV	SBS-III	17UCAS51	Multimedia – Lab	2	2	40	60	100
	IV	EVS	17UEVS51	Environmental Studies	2	2	25	75	100
Total					**28**	**30**	**230**	**570**	**800**
				VI Semester					
6	III	Core -XXI	17UCAC61	Business Law - II	4	5	25	75	100
	III	Core -XXII	17UCAC62	Income Tax Law and Practice – II	4	5	25	75	100
	III	Core -XXIII	17UCAC63	Computer Networks	4	4	25	75	100
	III	Core-XXIV	17UCAC64	Corporate Accounting - II	4	4	25	75	100
	III	Core-XXV	17UCAC6P	Project	4	4	-	100	100
	III	Elective-III	17UCAE61	Customer Relationship Management	4	4	25	75	100
		Elective-IV	17UCAE62	Export-Import Procedures and Documentation					
	IV	SBS-IV	17UCAS61	Tally – Lab	2	2	40	60	100
	IV	VE	17UVED61	Value Education	2	2	25	75	100
Total					**28**	**30**	**190**	**610**	**800**
Grand Total					**140**	**180**	**1120**	**3080**	**4200**

7

B.Com with Computer Application Syllabus (2017-18 Onwards)

Year : I	Course Code:17UCAL11
Semester : I	Hours : 6
Course Category : Language - I	Credits : 3

வணிக கடிதங்கள் (BUSINESS COMMUNICATION)

COURSE OUTCOMES:

CO1: Comprehend Practical Knowledge in Business Letter writing
CO2: Delineate the basic concepts in Business Letter Writing, Office Administration

அலகு – அ

வணிகத் தொடர்பு – பொருள் — இலக்கணம் — முக்கியத்துவம் — அடிப்படை கூறுகள் — பணிகள் — வணிகத் தொடர்பு வழிமுறை – ஊடகங்கள் — நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு – தடைகள் — வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

அலகு – ஆ

வணிக கடிதப் போக்குவரத்து – கோட்பாடுகள் — வடிவமைப்பு – கட்டமைப்பு – திட்டமிடுதல் — தயார் செய்தல்.

அலகு — இ

வணிக விசாரணைக் கடிதங்கள் — ஆணையுறுக் கடிதங்கள் — விற்பனைக் கடிதங்கள் — பின்பற்றுக் கடிதங்கள் — புகார் மற்றும் சரிக்கட்டல் கடிதங்கள் — வசூல் கடிதங்கள். வங்கிக் கடிதங்கள் — வகைகள் முகமைக் கடிதங்கள் —வகைகள்— முகமைக்கு விண்ணப்பித்தல் — முகவர் நியமனக் கடிதம் காப்பீட்டு கடிதங்கள் — வகைகள்

அலகு — ஈ

பணி தொடர்பான கடிதப் போக்குவரத்து – பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் — அதன் கூட்டமைப்பு — சுய அறிமுகப் படிவம் — பணி நியமன கடிதம்.

அலகு – உ

அறிக்கை – பொருள் — முக்கியத்துவம் — அடிப்படைக் கூறுகள் — வகைகள் பொருளடக்கம் — சட்டப்பூர்வ அறிக்கை – ஆண்டறிக்கை – தணிக்கை அறிக்கை சந்தை அறிக்கை – பொருள் — பணிகள் — பண்புகள் — கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

1. வகைத் தகவல் தொடர்பு — திரு கதிரேசன் மற்றும் முனைவர் ராஜா
2. வாணிபத் தகவல் தொடர்பு — முனைவர் வி.எம். செல்வராஜ்
3. வாணிகக் கடிதத் தொடர்பு — திரு எஸ். முத்தையா
4. வணிகக் கடிதங்கள் — முனைவர் ந. முருகேசன் மற்றும் திரு மனோகர்

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code:17UCAC11
Semester: I	Hours:6
Course Category: CORE- I	Credits:4

FINANCIAL ACCOUNTING I

COURSE OUTCOMES:

CO1: To facilitate the understanding of Accounting in general

CO2: To facilitate the understanding of accounting work of a higher order from the fundamentals of financial accounting to the advanced level.

CO3: To know the intermediate concepts for assets, liabilities and stakeholders' equity in a concise and clear manner

UNIT I

Accounting Principles – concepts and conventions – Double Entry System of Book keeping – Journals, Ledgers – Subsidiary Books – Trial Balance - preparation of Cash Book.

UNIT II

Preparation of Final Accounts of a sole trading concern with adjustments.

UNIT III

Errors – Classification and Types of Errors – Rectification of errors – Preparation of Suspense Account - Bank Reconciliation Statement – All models

UNIT IV

Average due date – Calculation of due date based on holidays intervention- Interest calculation. Account Current – Methods of Calculation of Interest- Product Method - Red Ink Interest Method– Epoque method – Periodic Balance Method.

UNIT V

Consignment Accounts – Invoicing goods at cost price – Proforma invoice price – Valuation of unsold stock – Loss of Stocks – Accounting treatment Normal Loss and Abnormal Loss. Joint Venture Accounts – Recording in individual venture's books – Recording in separate set of books.

TEXT BOOKS

1. **Advanced Accountancy – R. L.Gupta & Radheswamy**
2. **Advanced Accountancy – Maheshwari & Maheshwar**
3. **Advanced Accountancy – M.A. Arulanandam and K. S. Raman**
4. **Advanced Accountancy – S.P. Jain and K.L. Narang**
5. **Advanced Accountancy – T.S. Reddy and A. Murthy**

BOOKS FOR REFERENCE

1. **Advanced Accountancy – M.C. Shukla and T.S. Grewal**
2. **Advanced accountancy – P.C. Tulsian**

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code:17UCAC12
Semester : I	Hours:5
Course Category: CORE – II	Credits:4

INTRODUCTION TO PC SOFTWARE AND MS OFFICE

COURSE OUTCOME:

To teach the student computer concepts as related to processing data into useful information needed in business situations by using word, spreadsheet, Presentations and to help students to create professional level publications.

Unit-I
Introduction to computers - History of computers- Basic Anatomy of computers- Basic components and functions-Input/ Output devices-External storage devices- Types of computers.

Unit- II
Introduction to word –word processing-starting a word- Editing a document-Move and copy text-Formatting text and paragraph-Finding and replacing- Spelling, grammar and Auto correct-Using Tabs.

Unit- III
Enhancing a document –Toolbars-Columns, Tables and other Formatting features- Using graphics, templates and wizards-Using Mail merge.

Unit – IV
Introduction to worksheet and Excel- Getting started with Excel- Editing cells, using commands and functions Moving, copying, Inserting and deleting rows and columns-Printing the workbook- Creating Charts- Using data, time and addressing modes-Naming ranges and built in functions.

Unit-V
Database in a worksheet-Formatting commands and drawing Toolbar-Multiple workbooks, Overview of power point- Creating a presentation –Power point views- Custom animation – Slide Transaction - Running a slideshow.

Text Books:
   1. A First course in computers-Sanjay Saxena Vikas Publishing House Pvt.Ltd. Chapter 1,2,3.
   2. PC Software for Windows 98 made simple-R. K.taxali-Tata MC-Graw Hill Publishing company Ltd Chapters: 9-32,Annexure-B
Reference Book:
   1. Vikas Gupta – Computer course kit , dreamtech press,2010

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code:17UCAC1P
Semester: I	Hours:5
Course Category: CORE – III	Credits:4

INTRODUCTION TO PC SOFTWARE AND MS OFFICE- LAB

COURSE OUTCOME:

To teach the student computer concepts as related to processing data into useful information needed in business situations by using word, spreadsheet, Presentations and to help students to create professional level publications.

Word Exercises

1. Preparing a Business Letter.

2. Preparing a document with different font, styles, sizes, paragraph formatting, using header and footer.

3. Compound Interest Table creation.

4. Inserting pictures and clipart in Word document created using template.

5. Design a simple Webpage using Word.

6. Using Mail Merger draft a shareholder's meeting letter for 5 members.

Excel Exercises:

1. Usage of financial functions (Any Three)

2. Usage of statistical functions (Any Three)

3. Preparation of Depreciation Table.

4. Inventory Worksheet.

5. Creating a sales chart.

PowerPoint Exercises:

1. Preparation of a Business Presentation.

2. Using Custom Animation in a presentation

3. Using Slide Transaction in a presentation

4. Using Hyperlinks in a presentation.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code:17UCAN11
Semester: I	Hours:2
Course Category: NME – I	Credits:2

BUSINESS ACCOUNTING (NON- MAJOR ELECTIVE)

COURSE OUTCOMES:

CO1: To impart the learners the knowledge in fundamental concepts of accounting
CO2: To make the learners understand Journal and Ledgers
CO3: To train the learners the preparation of Final accounts

UNIT I
Introduction – Book keeping – Accountancy – Double Entry System – Classification of Accounts – Rules – Scope, Advantages and Limitations of Double Entry System.

UNIT II
Books of original entry – Journal – Ruling of Journal book – Compound entry-Advantages of Journal.

UNIT III
Sub-division of Journal – Subsidiary Books- Purpose – Purchase, Sales and their return books.

UNIT IV
Books of final entry – Ledgers – Purpose – Ruling and balancing of the Ledger accounts – Preparation of Trial Balance from the given balances.

UNIT V
Final accounts of sole trading concerns with simple adjustments.

TEXT BOOK:
1. Double Entry Book Keeping – T.S. Crewal
2. Principles and Practice of Accounting – R. Gupta and V.K. Gupta
3. Principles of Accounting – Nagarajan and Vinayagam
4. Fundamentals of Advanced Accounting - R.S.N. Pillai and Bagawathi

BOOKS FOR REFERENCE:
1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Advanced Accountancy – T.S. Reddy and A. Murthy
3. Introduction to Accountancy – T.S. Grewal

Note: The questions should be asked to in the ratio of 60% for problems and 40% for the theory.

Year : I	Course Code:17UCAL21
Semester: II	Hours : 6
Course Category: Language – II	Credits: 3

அலுவலகமேலாண்மை (OFFICE MANAGEMENT)

COURSE OUTCOMES:
CO1: To understand the nature and type of businesses and the procedures Managing them.

CO2: To help pursue higher education in Management, Commerce and appearing for the professional courses.

பகுதி- அ

அலுவலக மேலாண்மை இலக்கணம் – நவீன அலுவலகத்தின் அமைப்பு முறைகள். நவீன அலுவலகத்தின் செயல்பாடுகள் மற்றும் முக்கியத்துவம் - அலுவலக முறை மற்றும் நடவடிக்கைகள்- அதிகாரத்தைப் பரவலாக்குதல் – அலுவலக வல்லமை வகைகள் –அலுவலகத்தின் இடவசதி – பணிக்கு எற்ப சூழ்நிலை – பணியை எளிதாக்குதல்.

பகுதி – ஆ

கடித போக்குவரத்து மற்றும் பதிவேடுகளைப் பராமரித்தல் தபால்களைக் கையாளுதல் – அஞ்சல் துறையை அமைத்தல் – மையப்படுத்தப்பட்டப்பணி – உள் மற்றும் வெளி தொடர்பு வாய்மொழி தகவல் தொடர்பு மற்றும் எழுத்து முலம் தகவல் தொடர்பு – எழுத்து பணிகள் – அலுவலக அறைகள் வடிவைப்பு –தொடர்பு எழுதுப் பொருள்.

பகுதி – இ

கோப்பிடுதல் – கூறுகள் – அம்சங்கள் – வகைபடுத்துதல் – வரிசைபடுதுதல் – முறைகள் – மையக் கோப்பீடு முறை – பரவலாக்கபட்ட கோப்பீடு.

பகுதி – ஈ

அலுவலக இயந்திரங்களும் சாதனங்களும் – பல்வேறு சாதனங்கள் – அடிப்படை கோட்பாடு - கணிப்பொறி மற்றும் புள்ளிவிபரம்.

பகுதி – உ

அலுவலக அறிக்கைகள் – அறிக்கைகள் – வகைகள், அமைப்பு மற்றும் - அலுவலக செயலாக்கம்.

பரிந்துரைக்கப்படும் புத்தகம்:

1. **அலுவலகமேலாண்மை - டாக்டர். ராதா**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code : 17UCAC21
Semester: II	Hours: 6
Course Category: CORE – IV	Credits: 4

FINANCIAL ACCOUNTING II

COURSE OUTCOMES:

CO1: To facilitate the understanding of Accounting in general

CO2: To cover the understanding of accounting work of a higher order from the
Fundamentals of financial accounting to the advanced level.

CO3: To know the intermediate concepts for assets, liabilities and stakeholders' equity in a
concise and clear manner

CO4: To develop skill related problem solving and critical thinking

UNIT I

Preparation of Receipts and Payments Account, Income and Expenditure   account and Balance Sheet of Non-trading organizations

UNIT II

Single Entry System Or Accounts From Incomplete Records – Statement of Affairs Methods – Conversion method

UNIT III

Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic Factor Methods – Straight Line – Written Down Value – Annuity – Depreciation Fund – Insurance Policy Method – Revaluation Method – Depletion Method

UNIT IV

Self-balancing system – meaning – procedure – Self Balancing Journal Entries – Self Balancing Ledgers – Transfer from one Ledger to Another.

UNIT V

Insurance Claims – Loss of stock policy – Loss of profit policy – Application of Average Clause.

TEXT BOOKS
1. Advanced Accountancy – R. L.Gupta & Radheswamy -
2. Advanced Accountancy – S.P. Jain and K.L. Narang
3. Advanced Accountancy – T.S. Reddy and A. Murthy

BOOKS FOR REFERENCE
3. Advanced Accountancy – M.C. Shukla and T.S. Grewal
4. Advanced accountancy – P.C. Tulsian

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code:17UCAC22
Semester: II	Hours: 5
Course Category: CORE - V	Credits: 4

PROGRAMMING IN C

COURSE OUTCOME:

To promote the knowledge of Basic Concepts through C, after the successful completion of the course the student must be able to construct an Application with C.

UNIT - I

C FUNDAMENTALS: The C Character Set – Identifiers and keywords – Data types – Constants Variables - Arrays – Declarations – Expressions – Statements – Symbolic Constants.

UNIT - II

OPERATORS, I/O STATEMENTS: Operators – Arithmetic – Unary – Relational and Logical - Assignment and Conditional - Comma operator – Library Functions – I/O Statements – getchar, putchar, scanf, printf, gets and puts.

UNIT – III

CONTROL STATEMENTS: if-else - switch-case - while - do-while – for - Nested control Structures- break – continue.

UNIT – IV

ARRAYS: Defining an Array - Processing Array - Arrays and Functions - Multidimensional Arrays – Arrays and Strings. FUNCTIONS: Function Declaration - Definition - Calling – Passing values to functions.

UNIT - V

STRUCTURES AND UNIONS: Defining a Structure – Processing a Structure – Structures and Pointers– Passing Structures to Functions – Unions.

Text Book:
1. Balagurusamy E, "Programming in ANSI C", Tata McGraw-Hill, New Delhi, 2002.
Reference Books:
1.Brain W. Kernighan, Dennis M Ritchie, "C Programming Language", Prentice Hall of India, New Delhi, 2000.
2.Herbert Schildt, "C The Complete Reference", Tata McGraw Hill, New Delhi, 2002
3.Byron. S. Gottfried, "Programming with C", Tata McGraw-Hill, New Delhi, 2001.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code:17UCAC2P
Semester: II	Hours: 5
Course Category: CORE - VI	Credits: 4

PROGRAMMING IN C – LAB

COURSE OUTCOME:

   To promote the knowledge of Basic Concepts through C, after the successful completion of the course the student must be able to construct an Application with C.

Program List

1. **Program to Calculate Simple Interest.**

2. **Program to Calculate Compound Interest.**

3. **Program to Calculate Mean, Variance and Standard variation.**

4. **Depreciation by Two methods.**

5. **Implementation of Students Marks processing using Arrays.**

6. **Program to find Factorial of N numbers using Recursive.**

7. **Preparation of Electricity bill using Structure.**

8. **Preparation of Employee Pay slips using Structure.**

9. **Program to Calculate payback period and Accounting rate of return.**

10. **Implementation of Stack operation using pointers.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : I	Course Code:17UCAN21
Semester: II	Hours: 2
Course Category: NME – II	Credits: 2

RETAIL MARKETING

COURSE OUTCOMES:

CO1: To make learners understand the basic concepts of retail marketing
CO2: To enable the learners understand the functions of retailers
CO3: To help learners understand consumerism

UNIT I

Introduction – Retailing as an activity – Retail Marketing – Consumer behaviour and retails operations.

UNIT II

Management of service and quality in retailing – - Retail marketing mix and product – Merchandise Management.

UNIT III

Retail pricing – Retail promotion – Retail logistics and distribution.

UNIT IV

Methods and approaches to retail marketing planning – retail location strategies and decisions – Management of a retail brand and its applications

UNIT V

Consumerism and ethics in retailing – International retailing – Future of retailing.

TEXT BOOKS

1. **Retail Marketing Management – David Golbert**
2. **Retailing an Introduction – Rover Cox**

BOOKS FOR REFERENCE

1. **Retail Management: A Strategic Approach – Barry Berman, Joel R. Evans**
2. **Merchandising and Match for Retailing – Cynthia R**

Year : II	Course Code:17UCAC31
Semester : III	Hours : 5
Course Category : CORE – VII	Credits : 4

FINANCIAL ACCOUNTING –III

COURSE OUTCOMES:
**CO1: To acquaint the learners with the knowledge about Fire Insurance Claims,
          Royalty accounts, Insolvency accounts**
CO2: To impart the learners to the knowledge of Branch and Hire purchase   Accounting
CO3: To develop skill related problem solving and critical thinking

UNIT I
Fire Insurance Claims – Loss of stock policy – Loss of profit policy – Application of Average Clause.

UNIT II
Royalty Accounts – Accounting treatment in the books of lessor and lessee.

UNIT III
Insolvency Accounts – Individual and firm – Statement of Affairs – Deficiency/Surplus Account (List H)

UNIT IV
Branch Accounts- Types of Branches – Branch not keeping full system of accounting. Debtors system only – Branch keeping full system of accounting (excluding foreign branches). Departmental Accounts – basis of allocation of expenses – Inter-Departmental transfer at cost or selling price.

UNIT V
Hire purchase accounting – Calculation of interest – Cash price – Accounting treatment in the books of Hire Purchaser and Hire Vendor – Default and repossession (Excluding Hire Purchase Trading Account).
Installment Purchase System (Theory only)

TEXT BOOKS
1. **Advanced Accountancy – R. L.Gupta & Radheswamy -**
2. **Advanced Accountancy –Maheshwari & Maheshwar**
3. **Advanced Accountancy – M.A. Arulanandam and K. S. Raman**
4. **Advanced Accountancy – S.P. Jain and K.L. Narang**
5. **Advanced Accountancy – T.S. Reddy and A. Murthy**

BOOKS FOR REFERENCE
1. **Advanced Accountancy – M.C. Shukla and T.S. Grewal**
2. **Advanced accountancy – P.C. Tulsian**

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory

Year : II	Course Code:17UCAC32
Semester : III	Hours: 5
Course Category :CORE - VIII	Credits: 3

DATABASE MANAGEMENT SYSTEM

COURSE OUTCOMES:
CO1: The paper focuses primarily on the fundamental concepts of the database.
CO2: The query language provides the base for Relational database management System.

UNIT I
Database System architecture – Database system-Definition, purpose, View of Data: operational data, data abstraction and data independence, Instance and Schema -Architecture for a database system

UNIT II
Entity Relationship model-Basic Concepts: Keys, Entities and Attributes-Relationships: one to one, many to many, one to many. – DDL.

UNIT III
Data Manipulation Languages-Insert, Select, Delete, Update tables, View defining and manipulating view; Access control in SQL -Transaction control-Embedded SQL-Cursors.

UNIT IV
Relational Database concepts- Relational database management system- Definition of Relation. Relational Algebra: Relational operators-Set operations on Relations. Queries-Join Operators

UNIT V
Normalization - Introduction- 1 NF-2 NF-3 NF Boyce-code NF. Transaction Management – Recovery – Introduction – Transaction- Transaction Recovery – System Recovery – Media Recovery – Concurrency – Three Concurrency problem

Text Book:
1.   Madhulika Jain& Vineeta Pillai -Introduction to Database Management BPB Publications, New Delhi. Reprint 2008, fourth edition

Reference Books:
1. Abraham Silberschatz Henry F.Korth S.Sudharshan Database system concepts Tata McGraw Hill New Delhi. 5th edition,2009
2. Ramon A.Mata Pauline K.Cushman Fundamentals of Relational databases Tata McGraw Hill New Delhi. Reprint 2009. 6th edition.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAC3P
Semester : III	Hours: 5
Course Category : CORE - IX	Credits: 3

DATABASE MANAGEMENT SYSTEM –LAB

COURSE OUTCOME:

To have the basic knowledge in Database Management System, and Basic SQL Commands in Lab Practical's.

MS-Access – Lab:

1. Create an order table with fields :

   Order-id, Cust-id, Customer Name, Product, Name, Quantity, and Price & Amount, Create Query to Calculate Amount.

2. Create a database having the following fields:

   SNo, Name, Date of Join, Basic pay, DA, HRA, CA, PF, ITAX, NETPAY, DA=33 Of BP,HRA=15%,CCA=7.5%,PF=8.9%,ITAX=10%. Create Query to calculate Net pay.

3. Create a database having the following fields: RegNo, Name, Mark1, Mark2, Mark3, Total, Average, Result and Grade. Calculate total, average, using Query.

4. Create a table "emp" with the following fields:

   EmpNo, EmpName, BP, HRA, TA, DA, DED, NP and add 10 records. Generate a Report "Payroll" with the following condition Basicpay>20000.

5. Create a database having the following fields:

   SNo, Name, Address, City, Pincode, PhoneNo, Create a Form.

Oracle – Lab:

1. Create an employee table in SQL and process at least 10 queries using DDL and DML.
2. Program to find Factorial of N numbers using Iterative controls
3. Program to find Biggest of three numbers using Sequential controls.
4. Implementation of Inventory table using Built-In exception.
5. Implementation of Negative salary using database triggers.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAC33
Semester : III	Hours:4
Course Category: CORE- X	Credits: 3

MARKETING MANAGEMENT

COURSE OUTCOMES:

CO1: To impart the learners the concept and basic principles of Marketing
CO2: To make the learners to understand the importance of branding and packaging
CO3: To make the learners to understand the channels of distribution and Advertising

UNIT I

Definition and Meaning of Marketing – Modern Concept of Marketing – Functions of Marketing– Marketing Management – Meaning and Importance – Marketing Mix (Product –Price – Place –Promotion).

UNIT II

Market Segmentation – Meaning – Bases – Products – Classification and Development of New Product – Product Diversification, Modification and Elimination – Product Life Cycle (PLC) - Branding – Brand loyalty – Packaging – Pricing: Meaning and objectives – Factors Affecting Pricing Decisions – Procedure for Price Determination – Kinds of Pricing.

UNIT III

Channels of Distribution – Meaning and Importance – Factors Determining Choice of Channel- (Wholesaler and Retailer) Wholesalers– Types of Wholesaler – Functions Retailers - Types of Retailer – Functions - Direct Marketing.

UNIT IV

Promotional Mix - Advertising –Meaning and types – Criticism Against Advertising – Public Relation or Publicity – Sales Promotion - Personnel Selling – Objectives And Importance.

UNIT V

Service Marketing – Meaning – Characteristics of Services – Managing Service Quality - Categories of Services – Post-Sale Service – Major Trends in Customer Services.

TEXT BOOKS
1. Modern Marketing - R. S. N. Pillai
2. Marketing - Rajan Nair
3. Marketing Management - Sherlekar

BOOKS FOR REFERENCE:

1. Marketing Management – Philip Kotler – Prentice – Hall India Publication – New Delhi.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAC34
Semester: III	Hours: 4
Course Category: CORE - XI	Credits: 3

HUMAN RESOURCE MANAGEMENT

COURSE OUTCOMES:
CO1: To introduce the concept of HRM to learners
CO2: To impart the learners the knowledge of recruitment, selection, training and development of Human Resource
CO3: To enable the learners understand the latest developments in field of HRM

UNIT I
Introduction to HRM – Meaning – Objectives – Significance – Functions – Evolution and Development of HRM – Human Resource Planning – HRP at Different levels – Process of Human Resource Planning.

UNIT II
Recruitment – Sources and Techniques of Recruitment – Selection Procedure – Tests – Interviews – Placement – Induction – Employee Training , Importance, methods of Training.

UNIT III
Performance Appraisal –Managerial Appraisal – Essentials of effective appraisal system.

UNIT IV
Career Planning - Succession Planning – Concept – Career Planning Process - Job Evaluation Objectives, procedure, Advantages, Methods of Job Evaluation – Essentials of Job Evaluation Programme.

UNIT V
Reward System – Wage and Salary administration – Bonus – Objectives of Fringe Benefits–Types of Fringe Benefits– Non Monetary Rewards – Job Satisfaction.

TEXT BOOKS
1. S.S. Khankha – S. Chand Publication.
2. K.K. Ahuja – Personnel Management- Kalyani Publishers- New Delhi- 1998
3. Dressler – Human Resource Management- 8th Ed. Pearson Education- 2002
4. De Cenzo & Robbins- Personnel/ Human Resource Management- Prentice Hall of India 1998
5. Aswathappa–Human Resource & Personnel Management- Tata McGraw Hill- New Delhi- 2002
6. L. M. Prasad - Human Resource Management- Sultan Chand & Sons- New Delhi 2005

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAA31
Semester : III	Hours: 5
Course Category : ALLIED – I	Credits: 3

BUSINESS STATISTICS

COURSE OUTCOMES:
CO1: To enable the learners understand the basic concepts in Statistics
CO2: To develop skills of the learners in data collection, sampling, classification and tabulation
CO3: To train the learners in applying Statistical tools such as Correlation, Regression and Time Series

UNIT I
Statistics – Meaning – Functions – Importance – Limitations – Data collection – Sources – Primary – Secondary – Techniques – Census – Sampling – Classification –Tabulation - Presentation: Diagrammatic and Graphic.

UNIT II
Arithmetic Mean – Combined Mean – Geometric Mean – Harmonic Mean. Median – Mode.

Range – Quartile deviation – Mean deviation - Standard Deviation – Combined standard deviation - Coefficient of variation. Skewness – Methods of studying skewness – Karl Pearson's co-efficient of skewness – Bowley's co-efficient of skewness.

UNIT III
Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl Pearson's co-efficient of correlation, Rank Correlation - Concurrent Deviation method.

Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

UNIT IV
Analysis of Time series – components – Methods of determining trend – Graphic – Semi-average – Moving average – Least square – Seasonal Variations – method of simple average only.

UNIT V
Index Numbers – Types – Tests – Consumer Price Index Number.

TEXT BOOKS
1. **Statistics – R.S.N. Pillai and Bhagawathi – Statistics**
2. **Statistical Methods – S.P. Gupta**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAS 31
Semester : III	Hours: 2
Course Category: SBS – I	Credits: 2

BUSINESS ORGANIZATION

COURSE OUTCOME:

To Help the Students to Gain in the Knowledge about Various Forms of Business Organizations

UNIT I

Business – Meaning - Definition – Nature of Business- Division of Business- Types of Trade-Objectives of Business-Qualities of a Good businessman

UNIT II

Ownership and size of Business Firms-Sole Proprietorship-Features-Merits and Demerits

UNIT III

Partnership- Meaning – Definition - Kinds of Partnership - Partners - Types of Partners - Partnership Deed–Essentials.

UNIT IV

Joint Stock Company-Features- Kinds of Company-Incorporation of a Company - Articles of Association-Memorandum of Association - Prospectus - Company Meetings- Winding up of the company – Difference between Company and Partnership.

UNIT V

Co-Operative Organization – Meaning – Features – Types of Co-Operative Organization – Joint Hindu Family System.

TEXT BOOKS:
1. Business Organization and Management- Y.K.Bhushan , Sulthan Chand & Sons
2. Business Organization – Dr.P.Sundara Pandian, Thaai Publication

REFERENCE BOOK:
1. Organization and Management – Dr.Varma.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAC41
Semester : IV	Hours: 6
Course Category: CORE –XII	Credits: 4

COST AND MANAGEMENT ACCOUNTING

COURSE OUTCOME:
    To Understand the Various Techniques of Cost and Management Accounting in Business Decision Making Process.

UNIT I
Cost Accounting – Meaning – Objectives – Importance – Advantages and Disadvantages – Cost Accounting vs Financial Accounting vs Management Accounting – Classification and Elements of cost – Components of total cost – Preparation of Cost Sheet.

UNIT II
Material – Purchase of Material – Purchase Procedure – Store Keeping – Different Levels of Stock – Material Issue Procedure (LIFO – FIFO) Pricing of Material – Labour – Control of Labour Cost – Method of Remunerating Labour – Incentive Wage Plan (Halsey Premium Plan, Rowan Plan, Taylor's differential Piece rate system, Merrick's Multiple Piece Rate System – Overhead – Meaning – Classification – Allocation – Apportionment -Primary Distribution – Secondary Distribution (Direct Method only) – Absorption (Simple Problems Only)

UNIT III
Methods of Costing – Job Costing- Features and Objectives of Job Costing – Pre-requisites – Advantages and Disadvantages of Job Costing. – Process costing – Normal loss – Abnormal Loss (simple problems only)

UNIT IV
Management Accounting – Nature, Scope and Objectives – Financial Statement Analysis – Comparative Statement – Common Size Statement.

UNIT V
Fund Flow and Cash Flow Statement – Importance- Steps in Preparation, Managerial Uses – Budgetary Control – Definition – Advantages and Disadvantages – Classification of Budgets – Fixed and Flexible Budget – Sales Budget – Production Budget – Labour Budget – Cash Budget- Master Budget – ZBB.

TEXT BOOKS:
    1. R.S.N. Pillai & V.Bagavathi – Managemtn Account, S.Chand & Co. Ltd.,
    2. R.S.N. Pillai & Bagavathi – Cost Accounting, S.Chand & Company Ltd.,
REFERENCE BOOKS:
    1. Dr.S.N.Maheswari – Management Accounting – Sulthan Chand & Company
    2. Khan & Jain – TMH, Theory and problems of management accounting.
    3. Dr.S.N.Maheswari – Cost accounting – sulthan chand & sons, New Delhi.
       Note: Theory 40% and Problems 60%

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code:17UCAC42
Semester : IV	Hours: 5
Course Category : CORE – XIII	Credits: 4

VISUAL PROGRAMMING USINNG VB

COURSE OUTCOME:
To Enable the Students to Develop a Front end Tool for Customer Interaction in Business and After the Successful Completion of the Course the Student must be able to Develop an Application Using Visual Basic.

UNIT – I

VB FUNDAMENTALS Getting started – The Visual Basic Environment – Customizing a Form. First step in Programming: The code window, variables, data types, constants, strings, Number, statements I in Visual Basic: The comment and the end statement.

UNIT – II
FIRST STEPS IN BUILDING THE USER INTERFACE : The tool box - creating controls – The name property – Properties of Command Button – Simple event procedure for command buttons Access keys – Image controls – Text boxes – Labels – Navigating between controls – Message boxes – The gird - Picture box – Rich text box.

UNIT – III
ORGANIZING INFORMATION VIA CONTROLS : Controls arrays - List and combo boxes – Flex grid controls Controlling Program Flow: Determinant Loops – Indeterminate Loops – Making decisions – Select case – Nested if – then- else.

UNIT – IV
BUILT IN FUNCTIONS: String functions – Numeric functions – Date and Time Functions – Financial functions. Functions and procedures. Function Procedures and sub procedures.

UNIT –V
The Tool box revisited Frames – Option buttons – check boxes scrollbars – Timers – Micro soft Windows Common Controls 6.0 Image list control – List view control – Progress bar control – slider control – status bar control – menus – MDI forms.

Text Book:
1. GRAY CORNELL, "VISUAL BASIC 6 from the GROUND UP", Tata McGraw Hill Edition, 1999.

Reference Books:
1. Peter Norton's & Michael Groh, 1998 – "Guide to Visual Basic 6 Techmedia".
2. "Mastering visual Basic 6" – Evangelus Petroutsos BPB Puhlnata

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAC4P
Semester : IV	Hours: 6
Course Category: CORE - XIV	Credits: 4

VISUAL PROGRAMMING – LAB

COURSE OUTCOME:

To Enable the Students to Develop a Front end Tool for Customer Interaction in Business and After the Successful Completion of the Course the Student must be able to Develop an Application Using Visual Basic.

Program List:

1. Develop an Application in VB to test the Properties and Methods of

Various Standard Controls.

2. Develop to Implement the Mouse and Key Events.

3. Develop a Program to Implement the Graphics With Timer Control.

4. Create a Report for Student Information

5. Create an Application to Implement Editor Like Notepad.

6. . Preparation of Interest table using Flex grid control.

7. Design and Develop an Application for Inventory Control.

9. Design a Pay Slip for an organization and create a data base using DAO.

10.Prepare Electricity Bill Data control.

11.Prepare Mark sheet using Data control.

12.Hotel Management using Menus in MDI Form and Two Sub Forms.

PARTNERSHIP ACCOUNTS

COURSE OUTCOMES:
CO1: To train the learners in preparing accounts during admission, retirement and death of partners
CO2: To develop the skill of the learners in preparing Partnership Accounts
CO3: To make the learners acquaint with knowledge of accounting during dissolution amalgamation of firms

UNIT I

Partnership Accounts – Partnership –Definition – Provision relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Floating – Appropriation of profits – Past adjustments and guarantee.

UNIT II

Admission of partner – Calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capitals of partners after admission of a partner.

UNIT III

Retirement of Partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

UNIT IV

Amalgamation of firms – Sale to a Company

UNIT V

Dissolution of Partnership – Accounting treatment – Insolvency of a Partner or partners – Decision in Garner vs. Murray case – Insolvency of all partners – Gradual Realization of Assets and Piecemeal distribution of Cash – Proportionate capital method – Maximum loss method

TEXT BOOKS
   1. **Advanced Accountancy – R. L.Gupta & Radheswamy –**
   2. **Advanced Accountancy –Maheshwari & Maheshwar**
   3. **Advanced Accountancy – M.A. Arulanandam and K. S. Raman**
   4. **Advanced Accountancy – S.P. Jain and K.L. Narang**
   5. **Advanced Accountancy – T.S. Reddy and A. Murthy**
BOOKS FOR REFERENCE
   1. **Advanced Accountancy – M.C. Shukla and T.S. Grewal**
   2. **Advanced accountancy – P.C. Tulsian**
Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code: 17UCAA41
Semester: IV	Hours: 6
Course Category: ALLIED – II	Credits: 3

BUSINESS MATHEMATICS

COURSE OUTCOMES:
CO1: To make learners understand the application of mathematics in business
CO2: To make the learners understand Set theory, Indices and Logarithms
CO3: To enable the learners to develop skills in Commercial arithmetic, calculus, integration and matrices

UNIT I

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets- Union and Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn Diagram – De- Morgan's law.

UNIT II

Indices – Positive – Fractional – Operation with power function. Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – Common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical problems.

UNIT III

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills - Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount. Mathematics for competitive examinations- time and work, time and distance and time and speed- clock problems- finding the day.

UNIT IV

Differential calculus (excluding trigonometric functions) – Rules – Sum rule – Product rule – Quotient rule, function of a function rule (Simple problems only) – Maxima and Minima (Single variable cases)- Methods of integral calculus – Rules (Excluding integration by parts of Fractions) – Simple problems only.

UNIT V

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of equation using matrix inversion – Rank of matrix – Testing consistency of equations.

TEXT BOOKS
1. Business Mathematics – D.C. Sancheti and V.K. Kapoor
2. Business Mathematics – M.Manoharan & C.Elango
3. Business Mathematics – P.R. Vittal
4. Business Mathematics – B.M. Aggarwal

BOOKS FOR REFERENCE
1. Business Mathematics – V.K. Kapoor
2. Business Mathematics – Jeyaseelan and Sundeesan
3. Business Mathematics – G.K. Ranganath

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : II	Course Code:17UCAS41
Semester: IV	Hours: 2
Course Category: SBS – II	Credits: 2

COMMERCE PRACTICAL

COURSE OUTCOMES:

CO1: Gain knowledge in commerce and accounting software for corporate Requirements.

CO2: Understand the concepts of commerce and computer application operations.

Filling up of Money Order form – Telegram Form, Layout of Business Letter, Blue Print of an Office, Filling of Papers , Use of Common Office Machine, Designing of Forms for Office Purpose, Presentation of Vouchers, Invoice and Cash Receipts –Telephone Etiquette-

Format of Joint Stock Company Balance Sheet, Model of a Partnership Deed, Format of Profit and Loss Appropriate Accounting , Debit Note and, Statement of Affairs of An Insolvent.

Specimen - Cost Sheet - Stock Sheet/Register, Payroll/Wage Sheet, Form of Bin Card and Time Card ,Filling of Material Order and Material Requisition, Issue Register, Pan card, Debit Card, Credit Card.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAC51
Semester: V	Hours: 4
Course Category: CORE-XVI	Credits: 4

BUSINESS LAW – I

COURSE OUTCOME:

To Enable the Students to Gain Basic Knowledge of Law Relating to Contracts, Bailment, Contract of Indemnity, Agency, Sale of Goods and Partnership

UNIT I

Law of Contract – Definition – Essential Elements of a Valid Contract – Classification of Contracts – Offer – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Consent – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake.

UNIT II

Performance of Contracts – Various Modes of Discharge of Contracts – Breach of Contracts – Remedies of Breach of Contracts – Quasi Contract-Special Contracts

UNIT III

Bailment – Definition – Essentials – Rights and Duties of Bailor and Bailee – Bailee's Lien – Finder of Lost Goods- Discharge of Bailment of Contract.

UNIT IV

Contract of Indemnity – Contract of Guarantee – Essential Features – Kinds – Rights and Liabilities of Surety – Discharge of Surety.

UNIT V

Meaning of Agency – Creation and Termination of Agency – Various Modes – Types of Agents – Rights and Duties of Agent and Principal.

TEXT BOOKS

1. Business law – R.S.N. Pillai & Bagawathi.
2. Elements of Mercantile law – N.D.Kappor.

REFERENCE BOOKS

1. Business Law – M.R. Sreenivasan.
2. Mercantile law – M.C. Kuchal.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAC52
Semester: V	Hours: 5
Course Category: CORE - XVII	Credits: 4

INCOME TAX LAW AND PRACTICE I

COURSE OUTCOMES:

CO1: To enable the learners to be familiar with the various terminologies of in Income Tax Act

CO2: To develop the skill of the learners in the computation of taxable income from Salary, House Property, Profits from Business or Profession

CO3: To train the learners in the computation of Capital gains and income from other Sources

UNIT I

Income Tax Act 1961 –Definitions –-Assessment year – Previous year- person – Assessee – Resident – Resident but not ordinarily resident – Non-resident – Deemed Resident –Residential Status and Incidence of Tax - Income – Gross Total Income – Total Income - Capital receipts and Revenue receipts – Capital expenditure and Revenue expenditure.

UNIT II

Exempted Incomes u/s 10 - Exempted income on free trade zones u/s 10A. Special economic zones u/s 10AA- Export oriented zones u/s 10B- Charitable trust u/s 11- 12 and 13- Political parties u/s 13A.

UNIT III

Computation of Taxable Income – Income from Salary – Income from House Property.

UNIT IV

Profits and Gains of Business or Profession – Depreciation and other Deductions. Capital Gains – Income from other sources.

UNIT V

Classes of Income Tax Authorities – Appointment and Control of Income Tax Authorities – Central Board of Direct Taxes (CBDT) – Jurisdiction – Powers.

TEXT BOOKS

1. Taxmann - Income Tax Law and Practice - Vinod Sinhania
2. Income Tax Law and Practice - V.P.Gaur & Narang
3. Income Tax Law and Practice - Dinger Pagre

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code:17UCAC53
Semester: V	Hours: 4
Course Category: CORE –XVIII	Credits: 4

INTERNET AND WEB DESIGN

COURSE OUTCOME:

To make the students expertise in creating Web Page, After the successful completion of the course the student must know the concepts of Internet and design a Web Page.

UNIT I

Introduction to Internet – Resources of Internet – H\W and s\W requirements of Internet – Service Providers – Internet Services – Protocols – concepts – Internet clients and Internet servers.

UNIT II

Introduction to HTML – New markup elements and attributes – Defining HTML Markup– Basic structure of an HTML document – Creating and saving HTML document –Opening HTML document in a web browser - Working with text– Start a New Paragraph– Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment –Special Characters – Format Text – Font Style and Size – Color – Margins – Working with Lists – Ordered List – Unordered List – Nested List – Definition List.

UNIT III

Working with hyperlinks – Creating - Setting and linking within a Web Page – Working with images – Inserting – Displaying – Adding – Aligning – Using Images as links – Creating Image maps – Working with style sheet - working with multimedia – Tables – Forms –Form Elements-Frames – Introducing the Frame set – the frame set elements – the non frame elements – Creating link between frames – Nested frame set– Tables.

UNIT IV

VBScript: What is Vbscript – what can vbscript do – Learning Vbscript – Security and Vbscript – Vbscript versus Visual basic – how Vbscript enhances browsers and Html – Host environment – placing vbscript code within an Html document – all about variables – Using Operators – Intrinsic Operators – Intrinsic Functions

UNIT V

The MsgBox functions – input boxes – controlling the flow of code – building a home for your code – passing arguments into procedures – where to put procedures – intrinsic Html form controls – The button controls.

Text Books:

1.Alexis Leon & Mathew Leon Internet for Everyone (Unit I) Tata McGraw-Hill Publishing 2012, 2nd edition

2. Faithe Wempen HTML and XHTML step by step (Unit II , III and IV) Prentice – hall of India 2012, 5th edition

Reference Books:

1. Chris Bates Web programming building internet applications Wiley India 2007, 4th edition
2. David Mercer HTML Introduction to web page design and development Tata McGraw- Hill Publishing company Limited 2008, 3rd edition

INTERNET AND WEB DESIGN – LAB

<u>**COURSE OUTCOME:**</u>
      To make the students expertise in creating Web Page, after the successful completion of the course the student must know the concepts of Internet and design a Web Page.

<u>HTML</u>

1. **Create a home page which has an image and a list to navigate to other pages of the same site.**

2. **Create a web page, showing an unordered list of name of your five friends.**

3. **Create a web page, showing an ordered list of name of your five friends.**

4. **To display University Mark sheet Using Tables Tag**

5. **Create a Form for Yahoo Registration which has text fields, text area, checkbox, radio button, submit button, reset button, drop down box, image(if required)**

6. **Create a web page having two frames one containing lines and another with contents of the link. When link is clicked appropriate contents should be displayed on Frame.**

7. **Create a home page which will have various frames for the user to navigate to different sections of a site.**

<u>VBSCRIPT</u>

8. **Create a Web page that displays a message box with the message.**

9. **Illustrate different Built- In String Functions.**

10. **Create a Fibonacci series using For..Next looping statement**

11. **Accepts the length, breadth and height and displays the area of a rectangle.**

12. **Create a form that has an e-mail field. Now write VBScript code for validation of the Email address.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code:17UCAC54
Semester: V	Hours: 5
Course Category: CORE -XX	Credits: 4

CORPORATE ACCOUNTING I

COURSE OUTCOMES:

CO1: To enable the learners to get the knowledge on issue of shares, debentures and preference shares

CO2: To develop the skill of learners in preparing Joint Stock Company accounts and during Amalgamation, Absorption and Reconstruction of companies

UNIT I

Issue of shares: Introduction- Accounting procedures for Issue of Equity Shares and Preference Shares at Par, at Discount and at Premium. Forfeiture and Re-issue of shares. Redemption of Redeemable Preference shares.

Debenture - Issue of Debentures – Accounting procedures for issue of Debentures – Debentures issued as Collateral Security – Redemption of Debentures – Methods – Installment – Lottery – Sinking Fund – Purchase of Own Debentures as Investment – Cancellation of own Debentures.

UNIT II

Underwriting of Shares and Debentures – Marked and Unmarked application – Firm Underwriting – Acquisition of Business (Accounting treatment relating to Purchasing Company only) – Profit and Loss Prior to Incorporation- Final Accounts of Joint Stock Company.

UNIT III

Valuation of Goodwill – methods – simple profit method – super profit method – Capitalisation method. Valuation of shares – methods – Intrinsic Value – Yield value – Fair Value.

UNIT IV

Amalgamation, Absorption and Reconstruction (External) of joint stock companies – Alteration of share capital.

UNIT V

Liquidation – Statement of Affairs – Liquidator's Final Statement of Account.

TEXT BOOKS

1. **M Advanced Accountancy – R. L.Gupta & Radheswamy -**
2. **Advanced Accountancy –Maheshwari & Maheshwar**
3. **Advanced Accountancy – M.A. Arulanandam and K. S. Raman**
4. **Advanced Accountancy – S.P. Jain and K.L. Narang**
5. **Advanced Accountancy – T.S. Reddy and A. Murthy**

BOOKS FOR REFERENCE

1. **Advanced Accountancy – M.C. Shukla and T.S. Grewal**
2. **Advanced accountancy – P.C. Tulsian**

Note: The questions should be asked in the ratio of 80% for problems and 20% for theory

B.Com with Computer Application Syllabus (2017-18 Onwards)

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code:17UCAE51
Semester: V	Hours: 4
Course Category: ELECTIVE - I	Credits: 4

ENTREPRENEURIAL DEVELOPMENT

COURSE OUTCOMES:
CO1: To introduce the field of entrepreneurship
CO2: To make the learners aware of Government support to entrepreneurs
CO3: To motivate learners to become entrepreneurs

UNIT I
        Entrepreneurship - Meaning - Importance – Entrepreneur – Types – Qualities of Entrepreneurs – Role of Entrepreneurs in Economic Development.

UNIT II
Factors Affecting Entrepreneurial Growth – Economic - Social - Cultural – Personality – Psychological and Sociological Factors – Theory of Need Achievement.

UNIT III
Institutional Support to Entrepreneurs – EDIT – NAYE – NIESBUD – NISIET – KVIC – DIC – Industrial Estate – SEZ.

UNIT IV
        Starting of a new Venture – Search for a Business Idea – Sources of Business Idea – Idea Processing and Selection.

UNIT V
Project Report – Meaning – Contents – Preparation of Project Report Project Feasibility- Economic – Marketing – Technical - Financial – Social - Viability

TEXT BOOKS
   1. **Fundamentals of Entrepreneurship
      and Small Business   – Renu Arora & S.K. Sood**
   2. **Entrepreneurship Development   -- Jose Oaykm Ajithkumar & Paul.T.
                                            Paul.T. Mampilly**
   3. **Entrepreneurship Development   -- Jayshree Suresh**
   4. **Entrepreneurship Development   -- E. Gordon, K. Natarajan**
   5. **Entrepreneurship Development   -- L. Rengarajan**

BOOKS FOR REFERENCE
   1. **Entrepreneurship Development   -- P. Saravanavel**
   2. **Entrepreneurship Development in India -- Gupta, Srinivasan**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION	
(2017-2018 Onwards)	
Year : III	Course Code : 17UCAE52
Semester: V	Hours: 4
Course Category : Elective II	Credits: 4

INDIAN BANKING

COURSE OUTCOMES:
CO1: To expose the students to various concepts in Indian Banking System
CO2: To make the students understand the provisions of the Banking Regulation Act 1949.

UNIT I

Commercial Banks - Origin – Meaning – Definition – Credit Creation – Trends in Commercial Banking in India - Scheduled and Non – Scheduled Banks – Deposit Mobilization – Branch Expansion – Priority Sector Financing .

UNIT II

Relationship Between Banker and Customer – Honoring of Cheques - General Lien – Right to Set Off – Characteristics of Cheque – Endorsement and Crossing of Cheque – Collection And Payment of Cheque.

UNIT III

Principles of Lending – Kinds of Lending – Secured And Unsecured Loans And Advances

UNIT IV

ATM - Credit Cards – Debit Cards – Electronic Banking – Telephonic Banking – Door to Door Banking – Underwriting – Venture Capital.

UNIT V

Reserve Bank of India – Functions – Regulatory Powers – Organization Set Up – Credit Control Measures.

Books Recommended

1. Vasant Desai, Indian Banking, Book Well Publications, New Delhi 1997
2. Mathur, Indian Banking, Performance, Problem And Challenges Book Well Publications, New Delhi 2000

Books For Reference

Varsheney And Sundaram, Banking And Financial System Of India, Sultan Chand Publishers 2000

B.Com with Computer Application Syllabus (2017-18 Onwards)

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAS51
Semester: V	Hours: 2
Course Category: SBS- III	Credits: 2

MULTIMEDIA -LAB

COURSE OUTCOME:

To Impart the Basic Knowledge of Computers and Gain the Knowledge of Macromedia Flash & Photoshop Tools.

FLASH EXERCISES:

Creation of Flash Movies using

1. Text Animation

2. Motion along a Path

3. Morphing Technique

4. Masking Technique

5. Tweening Technique

6. Spot Light Mask

7. Creation of Wave Files and integrating them with a Presentation

8. Animation a Bouncing Greeting card for your Friend Opening with Sound Effects.

PHOTOSHOP EXERCISES:

1. Design Greeting Cards for Various Occasions

2. Color a Given Black and White Image

3. Apply Different Filters to the Imaged (Any 10 filters)

4. Create Image Cloning

5. Design Product Wrappers

6. Design Monthly Calendar

7. Design a Colorful Visiting Card

8. Design a Digital Banner of Standard Size as 7' x5' or 6' x4' with Text and Photos with

   Suitable Effects.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UEVS51
Semester: V	Hours: 2
Course Category: PART -IV	Credits: 2

ENVIRONMENTAL STUDIES

COURSE OUTCOMES:
CO1: Demonstrate basic knowledge about Ecology, Living Organisms and its allied problems.
CO2: Acquire skills to help individuals in identifying and solving problems related to pollution.
CO3: Motivate public to understand the values of Conservation of Biodiversity.

UNIT – I: Earth and its Environment
a) Earth- formation and Evolution of Earth over time - structure of Earth and its components – Atmosphere, Lithosphere, Hydrosphere and Biosphere.
b) Resources – renewable and non renewable resources

UNIT – II: Ecology and ecosystem concepts
a) Ecology – definition - Ecosystem : Definition – structure and function – energy flow – food chain and Food web – one example for an ecosystem
b) Biogeochemical cycles – Nitrogen, carbon, Phosphorous and Water

UNIT – III: Biodiversity of India
a) Introduction – definition – Values of Biodiversity _ Threat to Biodiversity –Conservation of Biodiversity
b) Biodiversity of India – as a megadiversity nation – bio-geographical distribution – Hot spots of biodiversity – National Biodiversity conservation Board and its function

UNIT – IV: Pollution and Global issues
a) Definition, causes, effects and control measures of Air, Water, Soil, Marine, Noise, Thermal and Nuclear pollution
b) Global issues: Global Warming and Ozone layer Depletion

UNIT – V: Development and Disaster Management
a) Sustainable Development – Sustainable Agriculture – Organic farming, Irrigation – Water harvesting and Waste recycling – Cyber waste and management
b) Disaster Management – Flood and Drought – Earthquake and Tsunami – Landslides and Avalanches – Cyclones and Hurricanes –Precautions, Warnings, Rescue and Rehabilitation.

TEXT BOOK:
1.Environmental studies – Published by Madurai Kamaraj University.
REFERENCES:
1.Environmental Studies by Dr.N.Arumugam&Prof.V.Kumarasan, Saras Publication-2009.
2.Environmental Studies by Bharathiar University, Coimbatore – 2004.

Year : III	Course Code: 17UCAC61
Semester: VI	Hours: 5
Course Category: CORE – XXI	Credits: 4

BUSINESS LAW – II

COURSE OUTCOME:

To Enable the Students to Gain Basic Knowledge of Commercial Law Relating to Commodities, Sale of Goods Carriage of Goods, Consumer Protection and Negotiable Instrument used in Commercial Transaction.

UNIT I

Essential Commodities Act, 1955: Definitions – Objectives – Power to Control Production, Supply and Distribution- Penalties for Violation.

UNIT II

The Sale of Goods Act, 1930 : Contract of Sale – Conditions and Warranties – Transfer of Property and Title to Goods – Rights and Duties of Seller and Buyer - Rights of Unpaid Seller.

UNIT III

The Carriage of Goods Act : Carriage of Goods by Land – Carriage of Goods by Sea – Carriage of Goods by Air.

UNIT IV

The Consumer Protection Act, 1986 : Definitions – Aims – Objectives – Consumer Protection Councils – Consumer Disputes – Redressal – Reasons for Slow Growth of Consumer Movement in India – Suggestions for Strengthening.

UNIT V

Negotiable Instruments Act 1881 : Negotiable Instruments - Meaning – Characteristics – Types – Promissory Notes, Bills of Exchange, Cheques and Hundies – Parties to Negotiable Instruments – Liabilities of Parties – Discharge of Parties from Liabilities – Dishonor of Negotiable Instrument.

TEXT BOOK

1. **Business Law – R.S.N.Pillai & Bagawathi.**

REFERENCE BOOK

1. **Elements of Mercantile Law – N.D. Kapoor.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAC62
Semester: VI	Hours: 5
Course Category: CORE - XXII	Credits: 4

INCOME TAX LAW AND PRACTICE II

COURSE OUTCOMES:

CO1: To enable the learners to know about set off and carry forwards of losses

CO2: To develop the skill of the learner to assess income of individuals and other Types of assesses

CO3: To introduce the learners the concepts such as advance payment of tax, TDS and the like

UNIT I

Clubbing of Income – Set-off and carry forward of losses – Deductions from gross total income u/s 80C to 80 U.

UNIT II

Assessment of individual and Hindu Undivided Family. Computation of Taxable Income and Tax Liability.

UNIT III

Assessment of Partnership Firm, Association of Persons and Joint Stock Companies. Computation of Taxable Income and Tax Liability.

UNIT IV

Return of Income – Submission of return of income – Return of Loss – Belated Return – Revised return – Procedure for assessment – Self assessment – Reassessment – Best judgement assessment – Ex- Party assessment – Rectification of mistakes – Reopening of assessment.

UNIT V

Collection of Tax – Introduction - Deduction of Tax at Source from Income under Five Heads – Advance of Payment of Tax – Advance payment – Tax refunds – Income Payable under 'Net of Tax' – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate – Penalties – Procedure, Time Limit, Offences and Prosecution.

TEXT BOOKS

1. **Vinod Sinhania – Taxmann - Income Tax Law and Practice**
2. **V.P.Gaur & Narang - Income Tax Law and Practice**
3. **Dinger Pagre - Income Tax Law and Practice**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAC63
Semester: VI	Hours: 4
Course Category: CORE - XXIII	Credits: 4

COMPUTER NETWOKS

COURSE OUTCOME:

To Understand the Various Techniques of Computer Network Topics.

UNIT - I

Introduction – Uses - Network Hardware – LAN – MAN – WAN - Wireless Networks- Merits-Limitations - Network to Topologies - Tree, Peer – to - peer, bus, ring etc.- Comparisons.

UNIT – II

Inter Networks - Network Software - Protocol Hierarchies - Design Issues For The Layers -Interface & Service – Service Primitives - Reference Models – OSI - TCP/IP.

UNIT – III

Physical layer - Design Issues - ATM Networks- ATM- Switches – Data link layer Design Issues – Error & Error detection & correction – Flow control – Protocols – HDLC – Slip – ppp.

UNIT – IV

Network layer – Packet switching – Circuit Switching – Routing Shortest Path Routing – Flooding – Flow based routing – Firewalls – Transport layer — TCP & UDP Structures.

UNIT – V

Application layer – Methods and protocols – FTP,SMTP,POP,HTTP etc.- Network security - Cryptography – Secret and Public Key Algorithms – DNS – SNMP – Electronic mail

Text Books :

1. W. Stallings, Data and Computer Communication, McMillan.

2. A.S. Tanenbaum, Computer Networks, PHI.

Reference Books:

1. J. Martin, computer network and distributed data processing, prentice hall.

2. W. Stallings, Local networks, McMillain.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAC64
Semester: VI	Hours: 4
Course Category: CORE –XXIV	Credits: 4

CORPORATE ACCOUNTING II

COURSE OUTCOMES:

CO1: To enable the learners to get the knowledge on holding company, banking company and insurance company accounts

CO2: To introduce the learners the Double Accounts system and develop the skill of the learners in preparing accounts for the service sector like hospital and hotel

UNIT I

Accounting of Holding Companies: Definition – Holding company – subsidiary company- calculation – of pre-acquisition and post –acquisition profits- Cost of control or capital reserve – minority interest – revaluation of assets – treatment of unrealized inter-company profits – preparation of consolidated balance sheet – simple problems only.

UNIT II

Accounts of Banking companies: meaning – classification of bank advances – provisions required – preparations of various schedules for preparing of Profit and Loss Account and Balance sheet (Forms A to Third schedule) as per the revised guidelines of Reserve Bank of India.

UNIT III

Accounts of Insurance Companies: Meaning – Types of insurance – Life- General – Accounts of life and general insurance business – preparation of various schedules for preparing of Revenue account, Profit and Loss account and balance sheet of Life Insurance and General Insurance Business – Ascertainment of profit under life insurance business.

UNIT IV

Double Accounts system including Accounts of Electricity Companies: Meaning – special features- difference between single account system and double account system- preparation of Revenue account, Net Revenue account, Capitgal account and General balance sheet – replacement of an asset.

UNIT V

Accounting for Price level Changes – Accounting Treatment – Current Purchasing Power (CPP) Method – Current Cost Accounting (CCA) Method.

TEXT BOOKS
1. Advanced Accountancy – R. L.Gupta & Radheswamy -
2. Advanced Accountancy –Maheshwari & Maheshwar
3. Advanced Accountancy – M.A. Arulanandam and K. S. Raman
4. Advanced Accountancy – S.P. Jain and K.L. Narang
5. Advanced Accountancy – T.S. Reddy and A. Murthy

BOOKS FOR REFERENCE
1. Advanced Accountancy – M.C. Shukla and T.S. Grewal
2. Advanced accountancy – P.C. Tulsian

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAC6P
Semester: VI	Hours: 4
Course Category: CORE -XXV	Credits: 4

PROJECT

COURSE OUTCOME:

Apply programming skills to bring out solutions to global, economic, environmental and societal problems.

Project

Project Titles will be allotted by the Research guides (The Teachers in the department) in Areas Related to the courses taught in the Previous Semesters.

External Evaluation	Project Report and Viva-voice Examination	100 Marks
Total		100 Marks

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAE61
Semester: VI	Hours: 4
Course Category: ELECTIVE – III	Credits: 4

CUSTOMER RELATIONSHIP MANAGEMENT

COURSE OUTCOME:
The objective of this course is to enable the students to understand the importance of satisfying the customer in today's competitive world.

UNIT I
Meaning of Customer – Importance of Customer – Difference between Customer and Consumer – Customer Satisfaction-Customer Loyally –Customer Life Cycle. Introduction to CRM -Definition – Objectives of CRM – Complementary Layers of CRM- Difference between CRM and ECRM.

UNIT II
Customer Learning Relationship – Stages of CRM –Forces during CRM –Benefits of CRM – Growth of CRM – Market in India –Key Principles of CRM.

UNIT III
CRM Program –Ground Work for Effective use of CRM – Information Requirement for an Effective use of CRM – Components of CRM – Types of CRM.

UNIT IV
CRM Process Frame Work – Governance Process –Performance Evaluation – Impact of CRM on Marketing Channels.

UNIT V
Use of Technology in CRM – Call Center Process – CRM Technology Tools – Implementation – Requirement Analysis Selection of CRM Package – Reasons for Failure of CRM.

Text Books :
1. Customer relationship management, K.Balasubramaniyan, GIGO publication, 2005.
2. Balasubramaniyan, K., Essence of Customer Relationship Management, learn Tech press
Reference Books:
1. E-business – Roadmap for success, Dr.Ravi Kalakota, Pearson education asia, 2000.
2. Business – The Dell way, Rebecca saunders, India book distributors, 2000

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2017-2018 Onwards)	
Year : III	Course Code : 17UCAE62
Semester: V	Hours: 4
Course Category : ELECTIVE IV	Credits: 4

EXPORT- IMPORT PROCEDURES AND DOCUMENTATION

COURSE OUTCOMES:
CO1: Explain the Features and Objectives of Export and Import
CO2: Prepare the Documentation Needed for Export of Goods

UNIT I

Export- Import Policy – New Export – Import Policy – Aims – Scheme – Highlights

UNIT II

Export Procedures- Export An Order- Consignment – Receiving an Order- Packing and Marketing – Shipping Order- Customer Formalities.

Unit III

Export Documentation – Documentation –Letter of Credit –Credit Documentation – Insurance Documentation and Order Documents- Finance for Export - Pre Shipment Credit – Post Shipment Credit – EXIM Bank- ECGC

UNIT IV

Import Procedures- Importing Through Indent Housing- Obtaining Import Licenses-Terms Used in Mentioning Price

UNIT V

Import Documentation- Documentation- Documents for Port and Customs Clearance – Insurance Documents- Export Finance Institutions.

Reference Book:
1. S.Sankaran, 2013: International Tread, Margham Publication, Chennai.
2. T.A.S. Bala Gopal, International Marketing And Export Management, Himalaya Publication House, Mumbai

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UCAS61
Semester: VI	Hours: 2
Course Category: SBS –IV	Credits: 2

TALLY -LAB

COURSE OUTCOME:

To Impart the Basic Knowledge of Computers and Gain the Knowledge of Accounting Software Tally Tool.

TALLY EXERCISES:

1. **To Create a Company using Tally Software by the Given Details.**

2. **To Create a Joint Stock Company using Tally Software by the Given Details.**

3. **To Creating a Group Single and Multiple using Tally Software by Given Details**

4. **To Creating a Ledger Single and Multiple using Tally Software by Given Details.**

5. **To Creating a Voucher using Tally Software by Given Details.**

6. **To Creating a Purchase Order and Sales Order using Tally Software by Given Details.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2017-2018 Onwards)	
Year : III	Course Code: 17UVED61
Semester: VI	Hours: 2
Course Category: PART -IV	Credits: 2

VALUE EDUCATION

COURSE OUTCOMES:
CO1: Develop the overall personality including physical, mental, emotional and spiritual aspects
CO2: Demonstrate good manners and cooperative citizenship
CO3: Develop respect for the dignity of individual and society

UNIT – I: Values and the Individual
Values meaning – The Significance of Values – Classification of Values – Need of Value Education –Values and the individual: Self Discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty and Courage.

UNIT – II: Values and Religion
Karmayoga in Hinduism – Love and Justice in Christianity – Brotherhood in Islam – Compassion in Buddhism – Ahimsa in Jainism – and Courage in Sikhism – Need for Religious Harmony.

UNIT – III: Values and Society
Definition of Society – Democracy – Secularism – Socialism – Gender Justice – Human Rights – Socio-Political Awareness – Social Integration – Social Justice.

UNIT – IV: Professional Values
Definition – Accountability – Willingness to learn – Team Spirit – Competence Development –Honesty – Transparency – Respecting Others – Democratic Functioning – Integrity and Commitment.

UNIT- V: Role of Social Institutions in Value Formation
Role of Family – Peer Group – Society – Educational Institutions – Role Models, and Mass Media in value formation.

Text Book:
Value Education, Madurai Kamaraj University Publications

REFERENCE BOOKS:
- ➢ **Subramanyam, .K , values in Education. Madurai; Ramana Publications, 1995.**
- ➢ **Doss. A. G. Indian Social Institutions, Delhi: Forward Publishing Company, 2000.**
- ➢ **Joseph.K.P, e.d., Peace and Value Education : A Creative Response to Consumerism and**
- ➢ **Communalism, Hyderabad: National Institute of Peace and Value Education. 2003.**
- ➢ **BediKiran, What Went Wrong….and Continues, Delhi: UBS Publishers and Distributors Pvt.Ltd., 2005.**
- ➢ **Sekar, Vincent, Quest for Harmony: An Anthology of Religions in Dialogue, Bangalore: Claretian Publications, 2001.**

METHODOLOGY: The each above mentioned values may be taught through parables, new analysis, role play, group discussions, debates, case studies and field work.