B. COM (CA)
Bachelor of Commerce (Computer Applications) 
CHOICE BASED CREDIT SYSTEM (CBCS)

SYLLABUS
2020 – 2021

DEPARTMENT OF COMMERCE
FACULTY OF ARTS, SCIENCE AND HUMANITIES
KARPAGAM ACADEMY OF HIGHER EDUCATION
(Deemed to be University)
(Established Under Section 3 of UGC Act, 1956)
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The following Regulations are effective from the academic year 2020-2021 and are applicable to candidates admitted to Under Graduate Degree (UG) programmes in the Faculty of Arts, Science, and Humanities, Karpagam Academy of Higher Education (KAHE) from the academic year 2020-2021 onwards.

1. PROGRAMMES OFFERED, MODE OF STUDY AND ADMISSION REQUIREMENTS

1.1 U.G. Programmes Offered

A candidate may undergo a programme in any one of the under graduate programme approved by the KAHE as given below.

<table>
<thead>
<tr>
<th>S. No.</th>
<th>DEGREE</th>
<th>DISCIPLINE</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>B. Sc.</td>
<td>Biochemistry</td>
</tr>
<tr>
<td>2</td>
<td>B. Sc.</td>
<td>Biotechnology</td>
</tr>
<tr>
<td>3</td>
<td>B. Sc.</td>
<td>Computer Science</td>
</tr>
<tr>
<td>4</td>
<td>B.Sc.</td>
<td>Mathematics</td>
</tr>
<tr>
<td>5</td>
<td>B.Sc.</td>
<td>Physics</td>
</tr>
<tr>
<td>6</td>
<td>B. Sc.</td>
<td>Chemistry</td>
</tr>
<tr>
<td>7</td>
<td>B. Sc.</td>
<td>Microbiology</td>
</tr>
<tr>
<td>8</td>
<td>B. Sc.</td>
<td>Information Technology</td>
</tr>
<tr>
<td>9</td>
<td>B. Sc.</td>
<td>Computer Technology</td>
</tr>
<tr>
<td>10</td>
<td>B.Sc.</td>
<td>Computer Science with Cognitive Systems</td>
</tr>
<tr>
<td>11</td>
<td>BCA</td>
<td>Computer Application</td>
</tr>
<tr>
<td>12</td>
<td>B.Sc.</td>
<td>Applied Science (Material Science)</td>
</tr>
<tr>
<td>13</td>
<td>B.Sc.</td>
<td>Applied Science (Foundary Science)</td>
</tr>
<tr>
<td>14</td>
<td>B. Com.</td>
<td>Commerce</td>
</tr>
<tr>
<td>15</td>
<td>B.Com (CA)</td>
<td>Commerce with Computer Applications</td>
</tr>
<tr>
<td>16</td>
<td>B. Com. (PA)</td>
<td>Commerce with Professional Accounting</td>
</tr>
<tr>
<td>17</td>
<td>B. Com. (BPS)</td>
<td>Commerce with Business Process Services</td>
</tr>
<tr>
<td>18</td>
<td>B.B.A.</td>
<td>Business Administration</td>
</tr>
</tbody>
</table>

1.2 Mode of Study

Full-Time

All programs are offered under Full-Time Regular mode. Candidates admitted under ‘Full-Time’ should be present in the KAHE during the complete working hours for curricular, co-curricular and extra-curricular activities assigned to them.
1.3 Admission Requirements (Eligibility)
A candidate for admission to the first year of the UG Degree programme shall be required to have passed the Higher Secondary Examination (10 + 2) [Academic or Vocational] prescribed by the Government of Tamil Nadu Board or any similar examination of any other Board accepted by the KAHE as equivalent thereto. (Annexure I)

2. DURATION OF THE PROGRAMMES
2.1 The minimum and maximum period for the completion of the U.G. Programmes are given below:

<table>
<thead>
<tr>
<th>P</th>
<th>Min. No. of Semesters</th>
<th>Max. No. of Semesters</th>
</tr>
</thead>
<tbody>
<tr>
<td>B.Sc., B.Com, BCA, BBA</td>
<td>6</td>
<td>12</td>
</tr>
</tbody>
</table>

2.2 Each semester normally consists of 90 working days or 450 Instructional hours of study. Examination shall be conducted at the end of every semester for the respective courses.

3. CHOICE BASED CREDIT SYSTEM
3.1 All programmes are offered under Choice Based Credit System with a total credit of 140 for UG Programmes.

3.2. Credits
Credit means the weightage given to each course of study by the experts of the Board of Studies concerned. Total credits 140 as per UGC Guidelines for the UG programme (Three Years).

4. STRUCTURE OF THE PROGRAMME
4.1 Tamil or any one of the Indian / Foreign Languages viz, Malayalam, Hindi, French, Sanskrit are offered as an additional course for Science Programme. Four credits are awarded for each course and the examinations will be conducted at the end of the each semester.
For Arts programme, there are two additional courses (English III and IV) offered during the Second year - third and fourth semesters. Six credits are awarded for each course, and the examinations will be conducted at the end of the respective semester.
4.2. Core Course, Discipline Specific Elective, Generic Elective, Skill Enhancement Course, Project, Ability Enhancement Course are part of curricular structure.

4.2.1. Core Course
Core course consists of theory and practical for Department domains for which examinations shall be conducted at the end of each semester. The students have to study 12 Core Courses compulsorily.

4.2.2. Discipline Specific Electives (DSE)
DSE is offered in the fifth and sixth semesters of third year. The examination shall be conducted at the end of each semester. Final year students (V and VI Semesters) will have to choose the elective courses in V semester and VI Semester from the list of elective courses given in the curriculum, in addition to the project work.

4.2.3. Generic Elective
Generic elective is an elective course chosen generally from an unrelated discipline/subject, with an intention to provide exposure in other areas of interest also to students.
The students have to choose two Generic Electives- one each in the First year (3 or 4 courses)
and second year (3 or 4 courses) of the programme from the list of elective courses given in the curriculum.

**Note:** A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

### 4.2.4. Skill Enhancement Courses

Skill Enhancement Courses are offered in the third and fourth semesters of second year programme and in the fifth and sixth semesters of the third year programme. Second year students (III and IV Semesters) will have to choose at least one elective course each in both III and IV Semesters from the list of elective courses given in the curriculum. Similarly final year students (V and VI Semesters) will have to choose at least one elective course each in both V and VI Semesters from the list of elective courses given in the curriculum. The examination shall be conducted at the end of each semester.

**Note:** A particular elective course will be offered only if at least one third of the students in a class opt that course. If less, the elective selected has to be studied as a self-study course only.

### 4.2.5. Project Work

The project work shall start at the beginning of sixth semester and the Project Report has to be submitted at the end of the sixth semester. The project may be an individual or group task. HoD of the department concerned shall assign a project supervisor who in turn shall monitor the project work of the student(s). A project/dissertation work may be given *in lieu* of a discipline-specific elective paper.

### 4.2.6. Ability Enhancement Course

**Ability Enhancement Course-1**

The course (English for Science Programme / Business Communication for Arts Programme) shall be offered during the first and second semester for which examinations shall be conducted at the end of the semester. And Business Communication for Arts Programme shall be offered during the first semester for which examinations shall be conducted at the end of the semester.

**Ability Enhancement Compulsory Course-2**

Students shall study the course Environmental Studies in the First / Second Semester for which examinations shall be conducted at the end of the semester.

### 4.2.7. Internship

The student shall undergo 15 days internship in the end of II and IV semester.

### 5.0 Value Added Courses

Courses of varying durations but not less than 30 hours which are optional and offered outside the curriculum that add value and helping the students in getting placement. Students of all programmes are eligible to enroll for the value added course. The student can choose one Value-added course per semester from the list of Value-added courses available in KAHE. The examinations shall be conducted at the end of the value added course at the Department level and the student has to secure a minimum of 50% of marks to get a pass. The certificate for the value added course for the passed out students shall be issued duly signed by the HOD and Dean of the Faculty concerned.
6.0 Online Course
Student shall study at least one online course from SWAYAM / NPTEL / MOOC in any one of the first five semesters for which examination shall be conducted at the end of the course by the respective external agencies if any. The student can register to the courses which are approved by the Department. The student shall produce a Pass Certificate from the respective agencies before the end of the fifth semester. The credit(s) earned by the students will be considered as additional credit(s) over and above the credits minimum required to earn a particular degree.

7.0 Extension Activities
Every student is encouraged to participate in at least any one of the following Extension activities:
❖ NSS
❖ NCC
❖ Sports / Mass drill
❖ YRC
❖ Club activities
❖ Other Co-curricular and Extra curricular activities
   The student’s performance shall be examined by the staff in-charge of Extension Activities along with the faculty mentor and the Head of the respective department on the following parameters.
❖ 75 % weightage for active participation in Extension Activities in / out of the KAHE.
❖ 25 % weightage for Exemplary Awards / Honours / Prizes secured.

8.0 Marks for Co-curricular and Extra-curricular shall be sent to the CoE before the commencement of the Sixth End Semester Examinations.
The above activities shall be conducted outside the regular working hours of the KAHE.

5. MEDIUM OF INSTRUCTION
The medium of instruction and examinations for the courses under Language I – Tamil / Hindi / Malayalam / French / Sanskrit shall be in the language concerned. For all other courses, the medium of instruction and examination shall be in English.

6. MAXIMUM MARKS
Each of the theory and practical courses shall carry a maximum of 100 marks. Out of which 40 marks is awarded for Continuous Internal Assessment (CIA) and 60 marks for End Semester Examinations (ESE).

Evaluation: Evaluation in the courses comprises two parts, one is the Continuous Internal Assessment (CIA) and the other one is the End Semester Examination (ESE).

7. REQUIREMENTS TO APPEAR FOR THE END SEMESTER EXAMINATION
a. Ideally, every student is expected to attend all classes and secure 100% attendance. However, in order to allow for certain unavoidable circumstances, the student is expected to attend at least 75% of the classes and the conduct of the candidate has been satisfactory during the course.

b. A candidate who has secured attendance between 65% and 74% (both included), due to medical reasons (Hospitalization / Accident / Specific Illness) or due to participation in University / District / State / National / International level sports or due to participation in Seminar / Conference / Workshop / Training Programme / Voluntary Service / Extension activities or similar programmes with prior permission from the Registrar shall be given exemption from prescribed minimum attendance requirements and shall be permitted to
appear for the examination on the recommendation of the Head of the Department concerned and Dean to condone the shortage of attendance. The Head of the Department has to verify and certify the genuineness of the case before recommending to the Dean concerned. However, the candidate has to pay the prescribed condonation fee to the KAHE.

c. However, a candidate who has secured attendance less than 64% in the current semester due to any reason shall not be permitted to appear for the current semester examinations. But he/she will be permitted to appear for his/her supplementary examinations, if any and he/she has to re-do the same semester with the approval of the “Students’ Affairs Committee” and Registrar.

**8. a. FACULTY MENTOR**
To help students in planning their courses of study and for general advice on the academic programme, the HoD shall allot twenty students to a faculty who will function as faculty mentor throughout their period of study. Faculty mentor shall advise the students and monitor their behavior and academic performance. Problems if any shall be counseled by them periodically. The Faculty mentor is also responsible to inform the parents of their wards’ progress. Faculty mentor shall display the cumulative attendance particulars of his/her ward students’ periodically (once in 2 weeks) on the Notice Board to enable the students, know their attendance status and satisfy the clause 7 of this regulation.

b. **ONLINE COURSE COORDINATOR**
To help students in planning their online courses and for general advice on online courses, the HOD shall nominate a coordinator for the online courses. The Online course coordinator shall identify the courses which students can select for their programme from the available online courses offered by the different agencies periodically and inform the same to the students. Further, the coordinators shall advice the students regarding the online courses and monitor their course.

**9. CLASS COMMITTEE**
Every class shall have a Class Committee consisting of the faculty members of the various courses of the class concerned, student representatives (Minimum 2 boys and 2 girls of various capabilities and Maximum of 6 members) and the concerned HoD / senior faculty as Chairperson. The objective of the Class Committee Meeting is all about the teaching – learning process. Class Committee shall be convened at least once in a month. The functions of the Class Committee shall include

- Analysing and solving problems experienced by students in the class room and in the laboratories.
- Analyzing the performance of the students of the class after each test and finding the ways and means to improve the performance.
- The Class Committee of a particular class of any department is normally constituted by the HoD / Chairperson of the Class Committee. However, if the students of different departments are mixed in a class, the Class Committee shall be constituted by the respective Dean of the Faculty.
- The class committee shall be constituted during the first week of each semester.
- The HoD / Chairperson of the Class committee is authorized to convene the meeting of the class committee.
- The respective Dean of the Faculty has the right to participate in any Class committee meeting.
The Chairperson is required to prepare the minutes of every meeting, and submit the same to Dean concerned within two days after having convened the meeting. Serious issues if any shall be brought to the notice of the Registrar by the HoD / Chairperson immediately.

10. COURSE COMMITTEE FOR COMMON COURSES
Each common theory course offered to more than one discipline or department shall have a “Course Committee” comprising all the teachers handling the common course with one of them nominated as Course Coordinator. The nomination of the course coordinator shall be made by the respective Dean depending upon whether all the teachers handling the common course belong to a single department or to various other departments. The ‘Course Committee’ shall meet in order to arrive at a common scheme of evaluation for the tests to ensure a uniform evaluation of the tests. If feasible, the course committee shall prepare a common question paper for the Internal Assessment test(s).

11. PROCEDURE FOR AWARDING MARKS FOR INTERNAL ASSESSMENT
11.1 Attendance and assessment: Every Faculty is required to maintain an Attendance and Assessment Record (Log book) which consists of attendance of students marked for each lecture / practical / project work class, the test marks and the record of class work (topic covered), separately for each course. This should be submitted to the HoD once in a fortnight for checking the syllabus coverage and the records of test marks and attendance. The HoD shall sign with date after due verification. The same shall be submitted to respective Dean once in a month. After the completion of the semester the HoD should keep this record in safe custody for five years. Because records of attendance and assessment shall be submitted for Inspection as and when required by the KAHE / any other approved body.

11.2 Continuous Internal Assessment (CIA): The performance of students in each course will be continuously assessed by the respective faculty as per the guidelines given below:

<table>
<thead>
<tr>
<th>Theory Courses. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Assignment*</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Seminar</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Test – I (1½ units- Unit I and II)</td>
<td>8</td>
</tr>
<tr>
<td>5.</td>
<td>Test – II (1½ units Unit II and III)</td>
<td>8</td>
</tr>
<tr>
<td>6.</td>
<td>Test III (2 units Unit IV and V)</td>
<td>9</td>
</tr>
<tr>
<td></td>
<td>Continuous Internal Assessment : Total</td>
<td>40</td>
</tr>
</tbody>
</table>

* Two Assignments (Assignment I before Internal Test – I and assignment II before Internal Test – II).
Practical Courses

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Category</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Attendance</td>
<td>5</td>
</tr>
<tr>
<td>2.</td>
<td>Observation work</td>
<td>5</td>
</tr>
<tr>
<td>3.</td>
<td>Record work</td>
<td>5</td>
</tr>
<tr>
<td>4.</td>
<td>Model Examination</td>
<td>20</td>
</tr>
<tr>
<td>5.</td>
<td>Viva – voce [Comprehensive]*</td>
<td>5</td>
</tr>
</tbody>
</table>

Continuous Internal Assessment: Total 40

* Includes Viva- voce conducted during the model Exam practical.

Every practical Exercise / Experiment shall be evaluated based on the conduct of Exercise/ Experiment and records maintained.

11.3 Pattern of Test Question Paper

Portions for Internal Test – I : First 1 ½ Units(Unit I and II)
Portions for Internal Test – II : Second 1 ½ Units (Unit II and III)
Portions for Internal Test – III : Two units (Unit IV and V)

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>50 marks</td>
</tr>
<tr>
<td>Duration</td>
<td>2 Hours</td>
</tr>
<tr>
<td>Part – A</td>
<td>Objective type (20x1=20)</td>
</tr>
<tr>
<td>Part - B</td>
<td>Short Answer Type (3 x 2 = 6)</td>
</tr>
<tr>
<td>Part - C</td>
<td>3 Eight mark questions ‘either – or’ choice (3 x 8 = 24 Marks)</td>
</tr>
</tbody>
</table>

11.4 Attendance

Marks Distribution for Attendance

<table>
<thead>
<tr>
<th>S. No.</th>
<th>Attendance (%)</th>
<th>Maximum Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>91 and above</td>
<td>5.0</td>
</tr>
<tr>
<td>2</td>
<td>81 - 90</td>
<td>4.0</td>
</tr>
<tr>
<td>3</td>
<td>76 - 80</td>
<td>3.0</td>
</tr>
<tr>
<td>4</td>
<td>Less than 75</td>
<td>0</td>
</tr>
</tbody>
</table>

12. ESE EXAMINATIONS

12.1 End Semester Examination (ESE): End Semester Examination will be held at the end of each semester for each course. The question paper is for a maximum 60 marks.

Pattern of ESE Question Paper:

<table>
<thead>
<tr>
<th>Instruction</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maximum Marks</td>
<td>60 marks for ESE.</td>
</tr>
<tr>
<td>Duration</td>
<td>3 hours (½ Hr for Part – A Online &amp; 2 ½ Hours for Part – B and C</td>
</tr>
</tbody>
</table>
12.2 Practical: There shall be combined valuation. The pattern of distribution of marks shall be as given below.

<table>
<thead>
<tr>
<th></th>
<th>Marks</th>
</tr>
</thead>
<tbody>
<tr>
<td>Experiments</td>
<td>40</td>
</tr>
<tr>
<td>Record</td>
<td>10</td>
</tr>
<tr>
<td>Viva-voce</td>
<td>10</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>60</strong></td>
</tr>
</tbody>
</table>

**Record Notebooks for Practical Examination**

Candidate taking the practical examination should submit Bonafide Record Notebook prescribed for the practical examination; failing which the candidate will not be permitted to take the practical examination.

In case of failures in Practical Examination, the marks awarded for the Record at the time of first appearance of the Practical Examination shall remain the same at the subsequent appearance also by the candidate.

12.3 Evaluation of Project Work

12.3.1 The project work shall carry a maximum of 100 marks. (CIA - 40 and ESE – 60*)

*Combined valuation of Internal and External Examiners.

12.3.2 The project report prepared according to the approved guidelines and duly signed by the supervisor(s) shall be submitted to HoD.

12.3.3 The evaluation of the project will be based on the project report submitted and a viva-voce Examination by a team consisting of the supervisor, who will be the Internal Examiner and an External Examiner who shall be appointed by the COE. In case the guide is not available, the HoD shall act as an Internal Examiner for the same.

12.3.4 If a candidate fails to submit the project report on or before the specified date given by the Examination Section, the candidate is deemed to have failed in the Project Work and shall re-enroll for the same in a subsequent semester.

12.3.5 Copy of the approved project report after the successful completion of viva-voce examinations shall be kept in the KAHE library.

13. PASSING REQUIREMENTS

13.1 Passing minimum: There is a passing minimum 20 marks out of 40 marks for CIA and the passing minimum is 30 marks out of 60 marks in ESE. The overall passing in each course is 50 out of 100 marks (Sum of the marks in CIA and ESE examination).
13.2 If a candidate fails to secure a pass in a particular course (either CIA or ESE or Both) as per clause 13.1, it is mandatory that the candidate has to register and reappear for the examination in that course during the subsequent semester when examination is conducted for the same till he / she receives a pass both in CIA and ESE. (vide Clause 2.1).

13.3 Candidate failed in CIA will be permitted to improve CIA marks in the subsequent semesters by writing tests and by re-submitting Assignments.

13.4 CIA marks (if it is pass) obtained by the candidate in the first appearance shall be retained by the Office of the Controller of Examinations and considered valid for all subsequent attempts till the candidate secures a pass in ESE.

13.5 Candidate who is absent in ESE in a Course / Practical / Project Work after having enrolled for the same shall be considered to have failed in that examination.

14. IMPROVEMENT OF MARKS IN THE COURSES ALREADY PASSED

Candidates desirous to improve the marks secured in a passed course in their first attempt shall reappear once (only in ESE) in the subsequent semester. The improved marks shall be considered for classification but not for ranking. If there is no improvement there shall be no change in the marks awarded earlier.

15. AWARD OF LETTER GRADES

All assessments of a course will be done on absolute marks basis. However, for the purpose of reporting the performance of a candidate, letter grades, each carrying certain number of points, will be awarded as per the range of total marks (out of 100) obtained by the candidate in each course as detailed below:

<table>
<thead>
<tr>
<th>Letter grade</th>
<th>Marks Range</th>
<th>Grade Point</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>O</td>
<td>91 - 100</td>
<td>10</td>
<td>OUTSTANDING</td>
</tr>
<tr>
<td>A+</td>
<td>81-90</td>
<td>9</td>
<td>EXCELLENT</td>
</tr>
<tr>
<td>A</td>
<td>71-80</td>
<td>8</td>
<td>VERY GOOD</td>
</tr>
<tr>
<td>B+</td>
<td>66-70</td>
<td>7</td>
<td>GOOD</td>
</tr>
<tr>
<td>B</td>
<td>61 – 65</td>
<td>6</td>
<td>ABOVE AVERAGE</td>
</tr>
<tr>
<td>C</td>
<td>55 - 60</td>
<td>5</td>
<td>AVERAGE</td>
</tr>
<tr>
<td>D</td>
<td>50 - 54</td>
<td>4</td>
<td>PASS</td>
</tr>
<tr>
<td>RA</td>
<td>&lt;50</td>
<td>-</td>
<td>REAPPEARANCE</td>
</tr>
<tr>
<td>AAA</td>
<td>-</td>
<td>-</td>
<td>ABSENT</td>
</tr>
</tbody>
</table>

16. GRADE SHEET

After the declaration of the results, Grade Sheets will be issued to each student which will contain the following details:

1. The list of courses enrolled during the semester and the grade scored.
2. The Grade Point Average (GPA) for the semester and
3. The Cumulative Grade Point Average (CGPA) of all courses enrolled from first semester onwards.
4. Remark on Extension Activities (only in the 6th Semester Grade Sheet)
GPA of a Semester and CGPA of a programme will be calculated as follows.

\[
\text{GPA of a Semester} = \frac{\sum_{i} CiGPi}{\sum_{i} Ci} \quad \text{Sum of the product of the GP by the corresponding credits of the courses offered in that Semester}
\]

i.e. \( \text{GPA of a Semester} = \frac{\sum_{i} CiGPi}{\sum_{i} Ci} \quad \text{Sum of the product of the GPs by the corresponding credits of the courses offered for the entire programme} \)

\[
\text{CGPA of the entire programme} = \frac{\sum_{n} \sum_{i} CniGPni}{\sum_{n} \sum_{i} Cni} \quad \text{Sum of the credits of the courses of the entire programme}
\]

i.e. \( \text{CGPA of the entire programme} = \frac{\sum_{n} \sum_{i} CniGPni}{\sum_{n} \sum_{i} Cni} \quad \text{where,} \)

\( Ci \) is the credit fixed for the course ‘i’ in any semester

\( GPi \) is the grade point obtained for the course ‘i’ in any semester

‘n’ refers to the Semester in which such courses are credited.

Note: RA grade will be excluded for calculating GPA and CGPA.

17. REVALUATION

A candidate can apply for revaluation and retotalling of his / her semester examination answer script (theory courses only), within 2 weeks from the date of declaration of results, on payment of a prescribed fee. For the same, the prescribed application has to be sent to the Controller of Examinations through the HoD. A candidate can apply for revaluation of answer scripts not exceeding 5 courses at a time. The Controller of Examination will arrange for the revaluation and the results will be intimated to the candidate through the HoD concerned. Revaluation is not permitted for supplementary theory courses.

18. TRANSPARENCY AND GRIEVANCE COMMITTEE

Revaluation and Re-totaling is allowed on representation (clause 17). Student may get the Xerox copy of the answer script on payment of prescribed fee, if he / she wishes. The student may represent the grievance, if any, to the Grievance Committee, which consists of Dean of the Faculty, (if Dean is HoD, the Dean of another Faculty nominated by the KAHE), HoD of the Department concerned, the faculty of the course and Dean from other discipline nominated by the KAHE and the CoE. If the Committee feels that the grievance is genuine, the script may be sent for external valuation; the marks awarded by the External examiner will be final. The student has to pay the prescribed fee for the same.

19. ELIGIBILITY FOR THE AWARD OF THE DEGREE

A student shall be declared to be eligible for the conferment of the Degree if he / she has

- Successfully completed all the components prescribed under Parts I to Part IV in the CBCS pattern to earn the minimum required credits as specified in the curriculum corresponding to his / her programme within the stipulated period vide class 2.1.
- Not any disciplinary action pending against him / her.
- The award of the degree must be approved by the Board of Management.
20. CLASSIFICATION OF THE DEGREE AWARDED
20.1 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses in his / her first appearance, within the specified minimum number of semesters and securing a **CGPA not less than 8** shall be declared to have passed the examination in **First Class with Distinction**.
20.2 Candidate who qualifies for the award of the Degree (vide clause 19) having passed the examination in all the courses within the specified maximum number of semesters (vide clause 2.1), securing a **CGPA not less than 6.5** shall be declared to have passed the examination in **First Class**.
20.3 All other candidates (not covered in clauses 20.1 and 20.2) who qualify for the award of the degree (vide Clause 19) shall be declared to have passed the examination in **Second Class**.

21. PROVISION FOR WITHDRAWAL FROM END-SEMESTER EXAMINATION
21.1 Candidate, may for valid reasons and on prior application, be granted permission to withdraw from appearing for the examination of any one course or consecutive examinations of more than one course in a semester examination.
21.2 Such withdrawal shall be permitted only once during the entire period of study of the degree programme.
21.3 Withdrawal of application is valid only if it is made within 10 days prior to the commencement of the examination in that course or courses and recommended by the HoD / Dean concerned and approved by the Registrar.
21.3.1 Notwithstanding the requirement of mandatory TEN days notice, applications for withdrawal for special cases under extraordinary conditions will be considered on the merit of the case.
21.4 Withdrawal shall not be construed as an appearance for the eligibility of a candidate for First Class with Distinction. This provision is not applicable to those who seek withdrawal during **VI semester**.
21.5 Withdrawal from the End semester examination is **NOT** applicable to arrears courses of previous semesters.
21.6 The candidate shall reappear for the withdrawn courses during the examination conducted in the subsequent semester.

22. PROVISION FOR AUTHORISED BREAK OF STUDY
22.1 **Break of Study shall be granted only once for valid reasons for a maximum of one year during the entire period of study of the degree programme.** However, in extraordinary situation the candidate may apply for additional break of study not exceeding another one year by paying prescribed fee for break of study. If a candidate intends to temporarily discontinue the programme in the middle of the semester for valid reasons, and to rejoin the programme in a subsequent year, permission may be granted based on the merits of the case provided he / she applies to the Registrar, but not later than the last date for registering for the end semester examination of the semester in question, through the Head of the Department stating the reasons therefore and the probable date of rejoining the programme.
22.2 The candidate thus permitted to rejoin the Programme after the break shall be governed by the Curriculum and Regulations in force at the time of rejoining. Such candidates may have to do additional courses as per the Regulations in force at that period of time.

22.3 The authorized break of study (for a maximum of one year) will not be counted for the duration specified for passing all the courses for the purpose of classification. (Vide Clause 20). However, additional break of study granted will be counted for the purpose of classification.

22.4 The total period for completion of the Programme reckoned from, the commencement of the first semester to which the candidate was admitted shall not exceed the maximum period specified in clause 2.1 irrespective of the period of break of study (vide clause 22.1) in order that he/she may be eligible for the award of the degree.

22.5 If any student is detained for want of requisite attendance, progress and good conduct, the period spent in that semester shall not be considered as permitted ‘Break of Study’ or ‘Withdrawal’ (Clause 21 and 22) is not applicable for this case.

23. RANKING
A candidate who qualifies for the UG Degree programme passing all the Examinations in the first attempt, within the minimum period prescribed for the programme of study from Semester I through Semester VI to the programme shall be eligible for ranking. Such ranking will be confined to 10% of the total number of candidates qualified in that particular programme of study subject to a maximum of 10 ranks.

24. SUPPLEMENTARY EXAMINATION
Supplementary Examination will be conducted only for the final semester students within ten days from the date of publication of results for students who have failed in one theory course only. Such students shall apply with prescribed fee to the Controller of Examinations within the stipulated time.

25. DISCIPLINE
25.1. If a student indulges in malpractice in any of the Internal / External Examination he / she shall be liable for punitive action as prescribed by the KAHE from time to time.

25.2. Every student is required to observe discipline and decorous behavior both inside and outside the campus and not to indulge in any activity which will tend to bring down the prestige of the KAHE. The erring students will be referred to the disciplinary committee constituted by the KAHE, to enquire into acts of indiscipline and recommend the disciplinary action to be taken.

26. REVISION OF REGULATION AND CURRICULUM
The KAHE may from time to time revise, amend or change the Regulations, Scheme of Examinations and syllabi if found necessary.
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Department of Commerce – B.Com (CA), Karpagam Academy of Higher Education (Deemed to be University)
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Semester Total

| Semester | 20/2 | 2 | 8/12 | 22 | 280 | 420 | 700 |

SEMESTER – IV

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Semester Total

| Semester | 20/2 | 4 | 10/1 | 23 | 320 | 480 | 800 |

SEMESTER – V

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**Semester Total**

| | | | Instruction hours / week | Maximum Marks |
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| | | | 4 | 24 | 6 | 12 | 22 | 240 | 360 | 600 |

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Department of Commerce – B.Com (CA), Karpagam Academy of Higher Education (Deemed to be University)
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### CORE COURSES

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</table>
**PROGRAM OUTCOMES [PO]**

a. Graduates will have solid foundation in bookkeeping, accounting, computers and professional fundamentals required to record the business transaction ability.

b. Graduates will apply technological skills in accounting, taxation by creating and applying the appropriate software and software tools for business management.

c. Graduates will obtain the ability to analyze and develop programs for system-based applications which will help in solving complex business problems to make effective decisions.

d. Graduates will exhibit critical thinking skills in understanding the real-time business issues and advocate solutions.

e. Graduates will acquire and demonstrate the interpersonal and communication skills to convey and negotiate ideas for achieving the common goals.

f. Graduates will attain and exhibit skills to work as team to take effective decisions in achieving the common goals.

g. Graduates will demonstrate the leadership skills to initiate, lead and deliver the best performance together with the team members.

**PROGRAM SPECIFIC OUTCOMES (PSO)**

h. Graduates will apply a lifelong learning gained through knowledge and skills in continuous adaption of new technologies and the changes in environment factors pertaining to accounting, IT, and finance.

i. Graduates will demonstrate legal, ethical compliance (including IT norms) and socially sustainable code of conduct in both personal and professional decision making process.

**PROGRAM EDUCATIONAL OBJECTIVES (PEO)**

I. Graduates will acquire knowledge in accounting, taxation, finance, management concepts and computer applications and apply it in business to become qualified professionals.

II. Graduates will possess the professional skills, computer skills and competence in field related to accounting and commerce which will enable them to perform effectively in higher studies, KPO/BPO field of IT sector and entrepreneurial ventures.

III. Graduates will continuously improve accounting and computer skills required to develop a lifelong learning through IT enabled research and practice.

IV. Graduates will demonstrate high standard of ethical conduct in application of computer in accounting and finance and become socially responsible citizens contributing to the sustainable growth of profession and the community.
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Department of Commerce – B.Com (CA), Karpagam Academy of Higher Education (Deemed to be University)
### பாடத்திட்டப்படுத்தப்பட்டது

- காற்றுள்ள கல்வி மற்றும் காற்று வழிச்சுற்றுப்படுத்தல்
- பயிற்சியியல் கோட்டுப்படுத்தல்
- பயிற்சியியல் கோட்டுப்படுத்தல்
- மாணவர் கனவை கோட்டுப்படுத்தல்
- வளர்ந்துவரும் சமுதோயம்

### பாடத்திட்டப்படுத்துவில்லை

- கற்றல் வழிச்சுற்றுப்பட்டு பயிற்சிக்கு முன்னால்
- இலக்கியங்கள் உணர்வு
- மைதமைத்தினைப்படுத்துவில்லை
- வளர்ந்து வரும் சமுதோயம்
- அரசுத்மதர்வுத் திறன்
- இதியகுடியுரிகம்
- அரசுத்மதர்வு
- கல்வியல், ஓகலச்சுவடியியல், பதோலையல் சோர்
- தமிழின் வளர்ச்சி
- அறிவியல் தமிழ்
- இகணயதமிழ்
- நவகலவோய்ப்பு
- பகடப்போக்கத்

### ஐரோ ஐரீ (மணியில்)

1. உருண்டு உருண்டு
2. நாவடிக்கும்
3. பகடப்போக்கு

### எண்ணியல் எண்ணியல்

1. முடிவு முடிவு
2. முடிவு முடிவு
3. முடிவு முடிவு

### எண் எண்

1. முடிவு முடிவு
2. முடிவு முடிவு

### பாடத்திட்டப்படுத்துவில்லை

1. உருண்டு உருண்டு
2. நாவடிக்கும்
3. பகடப்போக்கு

### எண்ணியல் எண்ணியல்

1. முடிவு முடிவு
2. முடிவு முடிவு
3. முடிவு முடிவு

### எண் எண்

1. முடிவு முடிவு
2. முடிவு முடிவு
Course Objective:

- To train students to acquire proficiency in English by reading different genres of literature and learning grammar.
- To provide aesthetic pleasure through literature.

Course Outcome:

- Retrieve fundaments of English language to construct error free sentences
- Establish and maintain social relationships
- Develop communication skills in business environment
- Refine communication competency through LSRW skills
- Improving intrapersonal skills through literary works

UNIT - I: Grammar
Types of Sentences, Subject and Predicate, Parts of Speech, Tenses, Preposition and Articles

UNIT – II: Communication Exercise
Importance of Business Language- Words often Confused- Words often Misspelt- Common Errors in English- Charts and Pictorial Writing.

UNIT – III: Interpersonal Skills
Greetings & Introduction- Giving & Denying Permission- Telephone Etiquette- Oral Presentation – Plan, PowerPoint Presentation- Preparation of Speech- Audience psychology- Secrets of Good Delivery

UNIT - IV: LSRW Skills
Listening- Listening and its types, Basic Listening Lessons
Speaking- Basics of speaking, Regular English, Business English, Interview English
Reading- Reading and its purposes, Types of Reading, Reading Techniques
Writing- Types of Writing, Components of Writing, Language and Style with accordance to the contexts

UNIT - V: Literature
Prose: Let’s Do What India Needs from Us - Dr. A.P.J. Abdul Kalam
Poem: A Prayer for My Daughter - W.B. Yeats
Short Story: Sparrows- K. Ahmad Abbas

COURSE OBJECTIVES:
To make the students
1. To make the students learn the basic concepts, conventions, nature of accounting and also to acquire Conceptual Knowledge in different accounting standards.
2. To know about the accounting process and preparation of final accounts and inventory valuation.
3. To understand and apply the techniques for preparing accounts in different business organizations like consignment, joint venture and Non – trading concern.
4. To know the accounting procedure for branches and also to ascertain the financial position of each branch separately.
5. To learn and apply the accounting procedures for partnership firm.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the accounting concepts, principles and to comply the accounting standards.
2. Prepare the final accounts and compute inventory valuation.
3. Recognize the accounting process of financial statement and critically think in preparing accounts, rectification of errors, Consignment and Joint Venture.
4. Acquire knowledge on accounting for branches and also to ascertain the financial position of each branch separately.
5. To apply appropriate judgment derived from knowledge of accounting theory to prepare and validate the accuracy of financial statements.


UNIT-V: **Accounting for Branches** – Meaning - Types of Branches – Accounting of various types of dependent branches - Accounting aspects - Debtors’ system - Stock and Debtors system - Branch Final Accounts System and Wholesale Branch System. Independent Branches: Concept Accounting Treatment: Important Adjustment Entries and Preparation of Consolidated Profit and Loss Account and Balance Sheet.

**Note:** Distribution of Marks - 20% theory and 80% problems.

**SUGGESTED READINGS:**
7. https://swayam.gov.in/nd1_noc20_mg71/preview
COURSE OBJECTIVES:
This course enables the students
• To understand the concept of matrices.
• To acquire the knowledge of differential calculus.
• To know the concepts of central tendency and dispersion.
• To understand the correlation and regression concepts.
• To be aware of the index numbers and trend analysis.

COURSE OUTCOMES:
On successful completion of the course, students will be able to
1. Utilize the concept of matrices, differential calculus to solve business problems.
2. Calculate and apply the measure of central tendency and dispersion in decision making.
3. Evaluate the relationship and association between variables to formulate the strategy in business.
4. Apply the concept of index numbers and trend analysis in business decisions.
5. Demonstrate capabilities as problem-solving, critical thinking, and communication skills related to the discipline of statistics.

UNIT- I: Matrices & Basic Mathematics of Finance: Definition of a matrix - Types of matrices - Algebra of matrices. Calculation of values of determinants up to third order - Adjoint of a matrix - Finding inverse of a matrix through ad joint - Applications of Matrices to solution of simple business and economic problems- Simple and compound interest- Rates of interest.


UNIT-IV: Bi-variate Analysis: Simple Linear Correlation Analysis: Meaning, and measurement-Karl Pearson's co-efficient and Spearman’s rank correlation. Simple Linear Regression Analysis: Regression equations and estimation. Relationship between correlation and regression coefficients

Unit V: Time-based Data: Index Numbers and Time-Series Analysis: Meaning and uses of index numbers - Construction of index numbers: Aggregative and average of relatives – simple and weighted - Tests of adequacy of index numbers - Construction of consumer price
indices. Components of time series - Trend analysis - Finding trend by moving average method
- Fitting of linear trend line using principle of least squares

SUGGESTED READINGS:

E-RESOURCES
2. https://youtu.be/t5CK844MYzY
COURSE OBJECTIVES:
To make the students
1. To understand the types of communication and barriers of communication.
2. To acquire knowledge on the different business correspondence used in organization
3. To be aware of the different types of reports prepared for the organization.
4. To understand the importance of vocabulary in business communication.
5. To be aware of the use of technology and the oral presentation techniques used in communication.

COURSE OUTCOMES:
Learners should be able to
1. Communicate effectively with the optimal mix of verbal and nonverbal communication mitigating the barriers.
2. Draft business correspondence for the organization requirement.
3. Prepare business reports for organization needs.
4. Use appropriate technology for business communication.
5. Draft the resume and develop the skills to face the interview


SUGGESTED READINGS:

INTRODUCTION TO INFORMATION TECHNOLOGY (PRACTICAL)

Course Code: 20CCU111
Semester: I

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<th>External: 60</th>
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End Semester Exam: 3 Hours

COURSE OBJECTIVES:

To make the students
1. To know the MS-word features and its application
2. To be familiar with MS-Excel function and its application
3. To be familiar with MS-Office application in preparing balance sheet.
4. To be aware of the MS-Powerpoint and its usage.
5. To understand the usage of MS-Access and its applications

COURSE OUTCOMES:

Learners should be able to
1. Prepare documents and reports for the organization.
2. Prepare datasheet and apply the built-in functions for analyzing the data to support decision making.
3. Utilize visual aids and tools to present the data
4. Design the presentations for the business meetings
5. Store, retrieve data and make decisions based on the information.

LIST OF PRACTICALS

MS WORD

1. Type Chairman’s Speech/Auditor’s report/Minutes/Agenda and perform the following operations: Bold, Underline, Font size, Style, Background color, Text color, Line spacing, Spell check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare shareholders meeting letter for 10 members’ using Mail Merge Operation.
3. Prepare your Resume by using a Wizard/Template.

MS EXCEL

1. Prepare a Mark List of your Class (Minimum of 5 Subjects) and perform the following operation: Data entry, Total, Average, Result and Ranking by using Arithmetic and Logical functions and sorting.
2. Draw the different type of charts (line, Pie. Bar) to illustrate year wise performance of Sales. Purchase. Profit etc. of a company by using chart wizard.
3. Prepare a statement of Bank Customer’s Account showing simple and compound interest calculations for 10 different customers’ using Mathematical and Logical functions.
MS POWERPOINT

1. Design Presentation slides for a product of your choice. The slide must include Name, Brand Name, Type of Product, Characteristics, Special Features, Price, Special Offer etc.

2. Design presentation slides for Organization details for 5 levels of hierarchy of a Company by using organization chart.

MS ACCESS

1. Prepare a Payroll for employee database of an Organization with the following details: Employee ID, Employee Name, Date of Birth, Department, Designation, Date of Appointment, Basic pay, Dearness Allowance, House rent Allowance and other deduction if any. Perform queries for different categories.

2. Create Mailing Labels for Student Database which should include at least three tables and each table must have at least two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address and Phone number.

SUGGESTED READINGS:

2. FaitheWempen (2016), Microsoft Office 2016 at Work for Dummies, Wiley India, New Delhi
பாடத்திட்டப் பயன்பாடு:
• கல்வியை உயிரினத்துறை கிளவை, நூற்றாண்டு பரவலாகும் திறனுடைய, ஆன்மேசியக்காலப்பெருக்காகத்தக்கது.
• இலங்குக்கால புரோட்டம் பல்வேணும் பதவிக்கான வளர்ச்சிக்குச்.
• பல்வேறு கல்விசமைப் பட்டமைமுகிகளின் திறன் தொடர்பு திறனாகத் தொடர்பு.
• பட்டமைமுக புரோட்டர் பூர்வத்திறன், காலம் பயிர்க்கத்தாகத்.
• பாடல்கை முதல் அவர்களை, பாடல்கை பட்டமைமுகினை விளையாடுவதற்கு.
• அரசால் முதல் பாதுகாப்பு அவர்களுக்காக.

பாடத்திட்டப் பயிர்க்கும்:
• புரோட்டமானது பெருக்கால வளர்ச்சியை நோற்றிய கொள்ளினர்களின் சிற்பமானது, உயிரினத்துறை பொறுப்புச் சிற்பமானது மற்றும் ஆன்மேசியக்காலப்பெருக்காகத்தக்கது.
• வளர்ச்சியை பொறுப்புச் சிற்பமானது பெருக்கால வளர்ச்சியை நோற்றிய கொள்ளினர்களின் சிற்பமானது, உயிரினத்துறை பொறுப்புச் சிற்பமானது.
• குறிப்பிட்டிட்டமானது குறிப்பிட்டிட்டமானது, இலங்குக்கால புரோட்டம் பல்வேணும் பதவிக்கான வளர்ச்சிக்குச்.
• பாடல்கை முதல் அவர்களை, பாடல்கை பட்டமைமுகினை விளையாடுவதற்கு.
• அரசால் முதல் பாதுகாப்பு அவர்களுக்காக.

அலகு – I : சமயத் தொழிலைப் பெருக்கும் - II (10 மணிநேல்)

தமிழ்முகமானது ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது மற்றும் ஒரு தமிழ்முகமானது.

அலகு – II : சமயத் தொழிலைப் பெருக்கும் - II (12 மணிநேல்)
3. அலகு – III: கவிக்கூறாகம் (17 மணிநேரம்)

1. மகாநாயக்காரனும் புதுக்காவனும் – பாலக்கோடி - கிச்சுகற்பாடு
2. பராசரிசையும் குழுவும் காட்டைப்போரும் – காட்டைப்போரும்
3. நாலூரைக்குறிக்கோடரைப்போரும் – குறிக்கோடரைப்போரும்
4. கவிதை கோவமும் உள்ளறை முதலே பற்றிக்கோணம்
5. கவிதைகள் - தமிழ் வரலாறு – தமிழ் வரலாறு
6. தமிழ் தவறுக்கோணமும் - பீடம் - தவறுக்கோணம்
7. உரைபடுகோணமும் - உரைபடுகோணம்
8. கவிதைகள் - ராஜகோணம்

4. அலகு – IV: கவிதைக்கூறாகம் (17 மணிநேரம்)

1. அரசுக் கவிதைகள் – சஞ்சித கவிதைகள்
2. தமிழ் கவிதைகள் – சங்கத் தமிழ் கவிதைகள்
3. காத்வி கல்விகள் – சிற்றக்கல்வி
4. சிற்றக்கல்விகள் – காண்வி

5. அலகு – V: அவரைக்கூறாகம் (16 மணிநேரம்)

1. கூறாகம் பாட்டியல்: 1. கூறாகம்- பாட்டியல்
2. கூறாகம்- பாட்டியல்
3. கூறாகம்- பாட்டியல்
4. கூறாகம்- பாட்டியல்

பண்டைக்கூறாகம் – தமிழ்

தமிழ் வரலாறு கூறாகம் குறிக்கோணம் பேசிக்கலாம்.
Course Objective:
- To refresh the grammar knowledge of the students to improvise their language.
- To make the students understand different kinds of communication involved in the business environment.
- To help the students develop their listening, speaking, reading and writing skills.
- Introducing literary works to the students to enhance their analytical and aesthetic skills.

Course Outcome:
- Strengthen the foundation of the language to elevate the command of standard grammar.
- Formulate and communicate persuasive arguments for specific business outcome.
- Apply fundamentals of language for reading, writing and effective communication.
- Standardize and demonstrate understanding of LSRW skills.
- Introduce literature to enhance the moral and aesthetic values.

UNIT – I – Grammar: Voice, Idioms and Phrases, Clauses and Reported Speech

UNIT – II – Business and Technical Reports: Business Correspondence – Memo, Notices, Agenda, Minutes- Resume Writing- Report Writing- Letter Writing- Personal and Social Letters- E-mail Writing

UNIT – III – Communication Practice: Verbal and Non-Verbal Communication- Group Discussion and Seminars- Note-Taking and Note-Making

UNIT – IV – LSRW Skills: Listening- Listening Talks and Presentations

Speaking - Public Speaking- Preparatory steps, Time Management, Handling Questions and Meeting unexpected situations

Reading - Language of Newspapers, Magazines and Internet

Writing - Writing Paragraphs and Essays- Content Writing

UNIT – V – Literature

Prose- Morals in the Indian Context by Francis Nicholas Chelliah

Poetry- Telephone Conversation by Wole Soyinka

Short Stories-The Last Leaf by O’ Henry

Books for References

Oxford Handbook of Writing: St. Martins Handbook of Writing 2013 CU Press

Sound Business, Julian Treasure 2012 OUP
COURSE OBJECTIVES
To make the students
• To understand the concept of partnership
• To gain knowledge on methods of computing goodwill
• To understand the accounting treatment on dissolution of partnership firm
• To acquire knowledge on accounting treatment on insolvency of partners
• To gain knowledge on steps in calculation of fire claims

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the concept of partnership
2. Acquire knowledge on methods of computing goodwill
3. Gain knowledge on accounting treatment on dissolution of partnership firm
4. Acquire knowledge on accounting treatment on insolvency of partners
5. Understand knowledge on steps in calculation of fire claims


UNIT II : Retirement of Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account with equal Instalments only – Death of a Partner.


Note: Theory 20% and Problems 80%

SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To know the essential elements of contract and also the Indian Contract Act 1872.
2. To learn the fundamental regulation about the sale of goods act, 2030.
3. To impart basic knowledge of Partnership Law and Indian Partnership Act 2032.
4. To understand about the Limited Liability Partnership Act, 2008
5. To enhance knowledge in the Negotiable Instruments Act 1881.

COURSE OUTCOMES:
Learners should be able to
1. Identify the basic legal principles behind contractual agreements.
2. Understand the relevance of business law in economic and social context.
3. Acquire problem solving techniques and will be able to present coherent, concise legal argument in partnership for achieving common goals.
4. Exhibit attributes in understanding various negotiable instruments, its features and utilization in real-time.
5. Obtain the capacity to do lifelong learning in modifications and revision done in the legal environment of business.


UNIT IV

SUGGESTED READINGS:

B.Com(CA)  
RELATIONAL DATABASE MANAGEMENT SYSTEM  
Semester – II  
20CCU203  
Instruction Hours/week:  
L: 4  
T: 0  
P: 0  
Marks: Internal: 40  
External: 60  
Total: 100  
End Semester Exam: 3 Hours  

COURSE OBJECTIVES:
1. To understand and design queries using SQL
2. To understand ER modelling concepts and architecture
3. To relate the algebraic concepts with DBMS Design
4. To understand DML statements for manipulating data in the Oracle Database.
5. To understand the features and syntax of PL/SQL and handle runtime errors.

COURSE OUTCOMES:
1. Design database using SQL
2. Utilize ER modelling concepts and architecture and design database
3. Apply and relate algebraic concepts with DBMS design
4. Perform database manipulation using DML commands
5. Prepare PL/SQL statements to handle runtime errors

Unit I: Overview of DBMS: Definition - Application and advantages of DBMS – Schemas – Architecture-DBMS languages-Data Dictionary-Database Users-Data Administrators.

Unit II: RDBMS: Definition-Entity Relationship Model-Attributes and its types-E-R Diagram–Keys.


Unit IV: Data Manipulation: Introduction to SQL, DDL, DML, and DCL statements-Creating Tables-Adding Constraints - Select statement using Operators.


SUGGESTED READINGS:
B.Com(CA) 20AEC201  ENVIRONMENTAL STUDIES  Semester – II

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<th>P: 0</th>
<th>Marks: Internal: 40</th>
<th>External: 60</th>
<th>Total: 100</th>
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End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To create the awareness about environmental problems among people.
2. To develop an attitude of concern for the environment.
3. To motivate public to participate in environment protection and improvement.

COURSE OUTCOMES:
Learners should be able to
1. Master core concepts and methods from ecological and physical sciences and their application in environmental problem solving.
2. Master core concepts and methods from economic, political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.
3. Appreciate the ethical, cross-cultural, and historical context of environmental issues and the links between human and natural systems.
4. Understand the transnational character of environmental problems and ways of addressing them, including interactions across local to global scales.
5. Apply systems concepts and methodologies to analyze and understand interactions between social and environmental processes.
6. Reflect critically about their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.
7. Demonstrate proficiency in quantitative methods, qualitative analysis, critical thinking, and written and oral communication needed to conduct high-level work as interdisciplinary scholars and / or practitioners.


UNIT-II: Natural Resources - Renewable And Non-Renewable Resources - Natural resources - Renewable and Non – Renewable resources. Land resources and land use change, Land degradation, soil erosion and desertification. Forest resources - Deforestation: Causes and impacts due to mining, dam building on environment, forests, biodiversity and tribal populations. Water resources - Use and over-exploitation of surface and ground water, floods, droughts, conflicts over water. Use of alternate energy sources, growing energy needs, case studies. Role of an individual in conservation of natural resources. Equitable use of resources for sustainable lifestyles.


UNIT- IV: Environmental Pollution - Definition, causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Noise pollution. Nuclear hazards and human health risks.
Solid waste management and control measures of urban and industrial wastes. Role of an individual in prevention of pollution. Case studies.


**SUGGESTED READINGS:**

B.Com(CA)  

RELATIONAL DATABASE MANAGEMENT SYSTEM (PRACTICAL)  

Semester – III  

Instruction Hours / week:  
L: 0  
T: 0  
P: 4  
Marks: Internal: 40  
External: 60  
Total: 100  
End Semester Exam: 3 Hours

COURSE OBJECTIVES
1. To know DML and its applications
2. To be familiar with algebraic queries
3. To be aware of constraints and functions
4. To utilize PL/SQL concepts

COURSE OUTCOMES
Learners should be able to:
1. Create table and apply DML commands
2. Design tables including algebraic commands
3. Design queries using constraints and functions
4. Perform triggers and exception handling functions

LIST OF PRACTICALS
1. Create a table and perform the following basic SQL operations
   a) Set the primary key
   b) Alter the structure of the table
   c) Insert values
   d) Delete values based on constraints
   e) Display values using various forms of select clause
   f) Drop the table
2. Develop SQL queries to implement the following set operations
   a) Union
   b) Union all
   c) Intersect
   d) Intersect all
3. Develop SQL queries to implement the following aggregate functions
   a) Sum
   b) Count
   c) Average
   d) Maximum
   e) Minimum
   f) Group by & having clause
4. Develop SQL queries to implement following join operations
   a) Natural join
   b) Inner join
   c) Outer join-left outer, right outer, full outer
   d) Using join conditions
5. Develop SQL queries to implement nested subqueries
   a) Set membership (int, not int)
   b) Set comparison (some, all)
   c) Empty relation (exists, not exists)
   d) Check for existence of Duplicate tuples(unique, not unique)
6. Develop SQL queries to create a views and expand it.
7. Develop mySQL queries to implement
   a) String operations using %
b) String operations using _

c) Sort the element using asc, desc[*create necessary relations with requires attribute]  

8. Consider the following database for a banking enterprise  
   BRANCH (branch-name: string, branch-city: string, assets: real)  
   ACCOUNT (accno: int, branch-name: string, balance: real)  
   DEPOSITOR (customer-name: string, accno: int)  
   CUSTOMER (customer-name: string, customer-street: string, customer-city: string)  
   LOAN (loan-number: int, branch-name: string, amount: real)  
   BORROWER (customer-name: string, loan-number: int)  
   
   a. Create the above tables by properly specifying the primary keys and the foreign keys.  
   b. Enter at least five tuples for each relation  
   c. Find all the customers who have at least two accounts at the Main branch.  
   d. Find all the customers who have an account at all the branches located in a specific city.  

SUGGESTED READINGS:  
B.Com (CA) 2020 - 2021

20CCU301 CORPORATE ACCOUNTING Semester – III 6H - 6C

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<td>End Semester Exam: 3 Hours</td>
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COURSE OBJECTIVES:
To make the students
1. To understand the accounting process for Share capital and debenture and its application
2. To prepare final accounts for corporates
3. To understand the accounting standard and its application in inter-holding companies
4. To solve problems relating to Holding Company Accounts, Liquidation of Companies and various other Accounts
5. To understand and apply accounting process for Banking industry.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend and apply the accounting process related corporate accounting
2. Prepare final accounts for corporate entity.
3. Understand the accounting standard and apply the same for corporate entity and amalgamation.
4. Understand the difference of banking balance sheet and non-banking balance sheet
5. Enhance the problem-solving skills and analytical skills in the accounting context.


SUGGESTED READINGS:
6. CA & Dr. P C Tulsian & CA Bharat Tulsian (2016), Corporate Accounting 2nd Edition, S.Chand
7. https://swayam.gov.in/nd2_imb20_mg32/preview
COURSE OBJECTIVES:
To make the students
1. To understand the Concept of assessment, assessee, Income heads and the Income Tax laws.
2. To learn the tools and techniques to compute the tax for the various income heads.
3. To select the best ways to compute the income tax based on the income heads for various assessee and to gain a lifelong learning for applying the IT calculation for various income heads based on each case of assessee.
4. To communicate orally and in written form the income tax concepts and computations.
5. To be familiar with the laws pertaining to the Income Tax and apply it lifelong.

COURSE OUTCOMES:
Learners should be able to
3. Formulate the Income Tax calculations by critically analyzing the assessee’s situation under various income heads and deductions and acquire a Lifelong practice for computation of Tax under various income heads and deductions for any assessee
4. Communicate orally and in written the Income tax computation under various income heads and deductions.
5. Familiar with the laws pertaining to the Income Tax and its apply lifelong.

UNIT I

UNIT II

UNIT III

UNIT IV
UNIT V

Computation of Total Income and Tax Liability: Computation of Gross Total Income – Individual Tax Rate – Deduction under Sec. 80 – Computation of Total Income and Tax Liability of an Individual.

Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:

7. https://www.coursera.org/learn/international-taxation
COURSE OBJECTIVES:
To make the students
1. To Understand the Concept of laws related to constitution of company, finance structure, management team.
2. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. To analyse few real time cases relevant to company laws
4. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

COURSE OBJECTIVES:
To make the students
6. To Understand the Concept of laws related to constitution of company, finance structure, management team.
7. To comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
8. To analyse few real time cases relevant to company laws
9. To communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
10. To be familiar with the standards and laws pertaining to the corporate and utilize for lifelong practical application.

COURSE OUTCOMES:
Learners should be able to
1. Understand the Concept of laws related to constitution of company, finance structure, management team.
2. Comprehend on the laws pertaining to the need of audit, accounts, dividend and winding up of the company.
3. Analyze few real time cases relevant to company laws
4. Communicate orally and in written form and analyse cases in a team and exhibit leadership skills.
5. Familiarize with the standards and laws pertaining to the corporate and utilize for lifelong practical application.


UNIT III: Management of Company - Classification of Directors - Director Identity Number (DIN); Appointment - Removal of Directors - Legal Positions - Powers and Duties - Key Managerial Personnel - Managing Director – Manager - Secretary - Committees of Board of Directors – Audit Committee - Nomination and Remuneration committee - Stakeholders relationship committee - Corporate Social Responsibility Committee - Prohibition of Insider Trading.

UNIT IV: Company Meetings - Kinds – Statutory Meeting - Annual General Meeting - Board of Directors Meeting - Extra Ordinary General Meeting - Duties of a Company Secretary to all the Company Meetings - Drafting of Correspondence Relating to the Meetings - Requisites of a valid meeting - Notice, Agenda, Chairman – Quorum – Proxy – Resolutions – Minutes - Postal Ballot - Meeting through Video Conferencing - e-voting.

UNIT V: Accounts, Audit, Dividends and Winding Up: Books of Accounts: Financial Statements - Auditors – Appointment, Resignation and Removal; Qualification and Disqualification; Rights, Duties and Liabilities, Audit and Auditor’s Report, Cost Audit and Special Audit. Winding up: Concept and modes of winding up, Liquidator, National Company Law Tribunal (NCLT), Appellate Tribunal (NCLAT), Special Courts.

SUGGESTED READINGS:

6. The Institute of Company Secretaries of India (2018), Company Law, M P Printer
COURSE OBJECTIVES:
Enable the students
To understand of fundamental programming constructs and concepts
To comprehend on the object-oriented programming concepts of Class and Object
To gain knowledge on the packages and interface and its applications.
To obtain the application of Multi thread models in programming
To know about the applet class and its application

COURSE OUTCOMES:
Learners should be able to
1. Obtain programming skills in the Java programming language,
2. Gain knowledge of object-oriented paradigm in the Java programming language
3. Know about the usage of the Java programming language for various programming technologies
4. Understand to usage tools to design webpage using the java programming and realize the usage of standard and third-party Java's API's when writing applications.
5. Exhibit the communication skills to convey the output of the programme.


SUGGESTED READINGS:
COURSE OBJECTIVES:
To make the students
1. To understand fundamentals of Tally
2. To know Tally features and its importance in supporting accounting activity.
3. To communicate orally and in written form the features of Tally in capturing accounting procedures.
4. To gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. To be familiar with the incorporation of GST standards into accounting and computerized accounting process.

COURSE OUTCOMES:
Learners should be able to
1. Understand the fundamentals of Tally
2. Comprehend on the knowledge of Tally, its features and its importance.
3. Communicate orally and in written form the features of Tally in capturing accounting procedures.
4. Gain lifelong knowledge of Tally features and integration of accounting and computer for effective decision making.
5. Familiarize on the incorporation of GST standards into accounting and computerized accounting process.


UNIT IV: Goods and Services Tax (GST)- About Goods and Services Tax (GST) - Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level, GST Taxes & Invoices-Understanding SGST, CGST&IGST.Purchase Voucher with GST:Updating GST Number for Suppliers. Sales Voucher with GST:Updating GST Number for Suppliers.


SUGGESTED READINGS:

COURSE OBJECTIVES:

1. To know the use and function of information systems.
2. To enable the students to learn the management information system and their applications in Management.
3. To create awareness among students in telecommunication revolution.
4. To Identify and evaluate hardware and software requirements for information systems.
5. Security risks associated with management information systems.

COURSE OUTCOMES

1. Ability to use the functions of information systems
2. Able to apply the techniques learnt in management information system
3. Imbibe Telecommunication revolution
4. Knowledge to identify and evaluate hardware and software requirements for information systems.
5. Understand the risks of management information systems


SUGGESTED READINGS:
FUNDAMENTALS OF JAVA (PRACTICAL)

Course Objective
To enable the students to tackle complex programming problems,
2. To make good use of the object-oriented programming paradigm to simplify the design and implementation process.
3. To make use of exception handling concepts in Java

Course Outcomes
1. To gain the practical knowledge on Java.
2. To design and implement the Java programs for Recursion, Array, String Operations and Multithreading and develop practical skills by using JAVA Program
3. To efficiently make use of exceptions handling to meet the exception raised by Java programs

List of Programs
1. Write a program to find the sum of series 1 + X + X^2 + X^3 + …….
2. Write a program to find prime or not.
3. Write a program to find average of five numbers.
4. Define a class for employee with name and data of appointment create employee objects and Sort them as per their date of appointment.
5. Write a program to find factorial of number using recursion.
6. Write a program to find simple interest getting values from keyboard.
7. Write a program to find maximum of N numbers.
8. Write a program to find maximum and sum of an array.
9. Write a program to perform string operations.
10. Write a program to accept more strings and arrange them in alphabetical order.
11. Write a program to create a window and draw crosslines.
12. Write a program to create an applet and draw the shape.
13. Write a program to create a window with a background color and display the message.
14. Write a program for multiplication tables by multithreading.
15. Write a program to create an exception for mark out of bounds. If mark is greater than 100 throw an exception.
Suggested Readings:
COURSE OBJECTIVES:

To make the students
1. To understand the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. To classify the items under items heads
3. To Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. To communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.

COURSE OUTCOMES:

Learners should be able to
1. Familiarize on the accounts heads, vouching, inventory valuations, TDS and Pay roll process available in the accounting software
2. Classify the items under items heads
3. Generate the financial Reports, TDS and pay roll reports and evaluate the output.
4. Communicate the outputs in written form identifying the objective and outcome of each exercise.
5. To apply the utilization of computerised system as a lifelong learning.

List of Exercises
1. Create a Company and Ledgers in Tally.
2. Create a Accounting voucher with example in tally.
3. Create different types of GST Invoices in Tally.
4. Create Debit/Credit Notes, Memorandum &Post Dated Vouchers in Tally
5. Create Stock Group, Stock Items and Unit of Measurement in Tally.
6. Create an Inventory and Manufacturing Vouchers.
7. Prepare Balance Sheet, Profit/Loss Account, Stock Summary and Ratio Analysis in Tally
8. Create a payroll in tally with suitable example.
9. Do the following exercise with the example that given below
   ❖ Create a company in Tally by your name.
   ❖ Create 3 stock items named milk, roti and mobile. Opening balances of these 3 stock items would be milk – 10 liters, roti – 20 pieces and mobile – 5 numbers.
❖ Now, create sales ledgers – one for 28% GST rate and one for 5% GST rate.
❖ Also, create purchase ledgers in the same way each of 28% GST and 5% GST.
❖ Create 1 sundry debtor outside your state and 1 sundry debtor inside your state.
❖ Similarly, create 1 sundry creditor outside your state and 1 sundry creditor inside your state.
❖ Now, create GST Taxation ledgers for CGST, SGST and IGST for input as well as output taxation of GST. Totally, there will be 6 GST taxation ledgers.
❖ Now, create a purchase entry in which you will purchase 5 liters of milk at 5% GST rate for Rs50 per liter, 5 pieces of roti for Rs10 per piece and 3 numbers of mobile for Rs25,000 per mobile.
❖ GST rate for roti and mobile is 28%. Purchase this from inside your state.
❖ Also, fill in the E-Way bill details.
❖ Now, create a sales entry. Sell all the milk at Rs.55 per liter with the same rate of GST as it was purchased. Sell 20 pieces of roti at Rs.20 per piece and 1 mobile phone at Rs. 50,000 per mobile at the same rates of GST as it was purchased.
❖ This sale will be outside the state. Also, fill in the E-Way bill details.
❖ Now, check the profit and loss account and see what is the total value of sales for 5% GST.
❖ Go to Stock Summary and see what is the gross profit on sales of milk under the FIFO and LIFO methodology of stock valuations.
❖ Check the Ratio Analysis and see what is the current ratio and quick ratio.

SUGGESTED READINGS:
### Course Objective
1. To enable the students to understand the concepts of MIS
2. To enable the students to apply the MIS models
3. To know the input and output devices of computers
4. To know storage of data and its retrieval
5. To familiarize e-commerce and its importance to business

### COURSE OUTCOMES:
1. Ability to use the concepts of MIS
2. Implement a model of MIS
3. Knowledge of peripherals, input and output
4. Knowledge about storing information
5. E-commerce capabilities

### List of Practicals
1. What are the steps that you take in implementing an MIS? Explain why and how MIS can help your company with a competitive advantage.
2. Explain the need for an information system in a business and how it can help your business to grow.
3. Explain the role of MIS in controlling management functions specifically relating it to a textile manufacturing factory.
4. Enumerate the Marketing Inventory Production Data Base Management System Model that you feel is comfortable for a factory that produces odometer for automobiles and explain why this model is selected.
5. How client-server model can be advantageous for a business which has departments like production, marketing, finance, hr and research and development.
6. Enumerate the advantages and disadvantages that a banking business gets by using back up of their data daily. Are they doing it regularly and if they are doing it what is the technique they use.
7. How has e-commerce revolution impacted the current web scenario? What do you think technically, to be observed for increasing trust among customers?
8. Explain how B2B and B2C differs with proper examples citing any company that is currently B2B and B2C.
9. EDI and its applications to business, how can EDI be beneficial for information interchange.
10. Information Technology Act, 2000, what radical change can it bring to the current online businesses.

### SUGGESTED READINGS:
B.Com(CA) 20CCU401 2020 - 2021

COST ACCOUNTING

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Semester – IV

5 H – 5 C

COURSE OBJECTIVES:

To make the students

1. To understand the cost concepts, types of costing methods and book keeping for cost accounting
2. To learn the tools and techniques to calculate cost and solve the problems.
3. To select the best methods of costing and apply critically based on the situation
4. To communicate orally and in written form the cost accounting concepts, methods and book keeping procedure for cost accounting.
5. To gain a lifelong learning for applying the cost concepts in analyzing the business problems.

COURSE OUTCOMES:

Learners should be able to

1. Understand the cost concepts, types of costing methods and book keeping for cost accounting
2. Apply tools and techniques to calculate cost and solve the problems.
3. Select the best methods of costing by critically analyzing and apply the same to appropriate situation
4. Communicate orally and in written the cost concepts
5. Gain the lifelong learning of cost concepts and apply in the business environment.


UNIT IV: Methods of Costing - Job costing - Contract costing - Process Costing (Process Losses, Valuation of Work in Progress, Joint and By-Products), Service Costing (Only Transport).


Note: Distribution of marks - 20% theory and 80% problems

SUGGESTED READINGS:
5. CA Sachin Gupta (2020), Cost And Management Accounting ,Taxmann Publication Pvt Limited
COURSE OBJECTIVES:
To make the students
1. To familiarize on various forms of returns
2. To acquaint with assessment of Individual Tax
3. To prepare income tax assessment of partnership firms
4. To compute assessment of companies
5. To follow procedure for recovery of taxes

COURSE OUTCOMES:
Learners should be able to
1. Filing of various returns
2. Compute of Individual Tax
3. Calculate income tax assessment of partnership firms
4. Compute income assessment of companies and co-operative societies
5. Recovery of excess taxes


UNIT II: Individuals and HUF: Assessment of Individuals - Assessment of Hindu Undivided Family.

UNIT III: Partnership Firms and Association of Persons: Assessment of Partnership Firms and Association of Persons – Deductions allowable from Gross Total Income in respect of certain payment and receipts (Sec 80).

UNIT IV: Companies and Co-operative Societies: Assessment of Companies – Assessment of Co-operative Societies.


Note: Distribution of marks for theory and problems shall be 60 % and 40 % respectively.

SUGGESTED READINGS:
B.Com(CA) - B.Com (CA), Karpagam Academy of Higher Education (Deemed to be University)

20CCU403
PRINCIPLES OF MANAGEMENT
Semester – IV

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Course Objectives:
On successful completion of this course, the students should have understood
1. Basic management concepts and skills and the contemporary management thoughts.
2. Understand the planning and decision-making concepts and its applications.
3. To throw light on the managerial functions of organizing and staffing.
4. Importance of Motivation, communication and Leadership through Directing.
5. Knowledge about controlling process and Organisation culture.

Course Outcomes:
On successful completion of the course the students will be able to
✓ Understand the Management concepts and Functional areas of Management in Business Arena.
✓ Evaluate the conceptual framework of planning and decision-making in day today life.
✓ Understand the managerial functions of organizing and staffing to achieve the target of the organization.
✓ Analyse the theories of motivation, leadership and communication in a variety of circumstances and management practices in organizations.
✓ Evaluate the control process, to apply theoretical knowledge in simulated and real-life settings.


UNIT –V: Controlling: Meaning and importance of controls – control process – Budgetary and non-Budgetary Control Techniques – Requisites of an effective control system – Organization culture-Elements and types of culture- Managing cultural diversity.

TEXT BOOK:

SUGGESTED READINGS:
1. Fundamentals of Management, Stephen P. Robbins, Mary Coulter, David De Cenzo,
Course Objectives

- To provide the necessary knowledge to design and develop database-driven application using J2EE.
- To impart expertise in Web Application Development using J2EE.

Course Outcomes

1. Understand the In-depth concepts of JEE
2. Understand the in-depth Life cycle of servlets and JSP.
3. Learn how to communicate with databases using Java.
4. Handle Errors and Exceptions in Web Applications
5. Use NetBeans IDE for creating J2EE Applications


UNIT-III: Java Servlets: Benefits – Anatomy – Reading Data from Client – Sending Data to client – Working with Cookies.


SUGGESTED READINGS


WEB SITES

1. java.sun.com/javaee/
2. java.sun.com/j2ee/1.4/docs/tutorial/doc/
3. www.j2eeframe.com/
Course Objectives:

- To understand the concepts of marketing management
- To learn about marketing process for different types of products and services
- To understand the tools used by marketing managers in decision situations
- To understand the marketing environment

Course Outcome:

- Students will demonstrate strong conceptual knowledge in the functional area of marketing management.
- Students will demonstrate effective understanding of relevant functional areas of marketing management and its application.
- Students will demonstrate analytical skills in identification and resolution of problems pertaining to marketing management.
- Apply contemporary marketing theories to the demands of business and management practice.
- Conduct the process of inquiry, and respond to feedback, accounting for ethical, social and cultural issues.

UNIT-I: Introduction: Marketing Concepts and Tasks, Defining and delivering customer value and satisfaction - Value chain - Delivery network, Marketing environment, Adapting marketing to new liberalized economy - Digitalization, Customization, Changing marketing practices, e-business - setting up websites; Marketing Information System, Strategic marketing planning and organization.

UNIT-II: Consumer Behavior: Nature and Importance, Consumer Buying Decision Process; Factors influencing Consumer Buying Behavior. Market segmentation: Concept, Importance and Bases; Target market selection; Positioning concept, Importance and Bases; Product line decisions, Branding and Packaging-Product differentiation vs. Market Segmentation.

UNIT-III: Product: Concept and importance, Product classifications; Concept of product mix; Branding, Packaging and Labeling; Product-Support Services; Product life cycle strategies; New Product Development Process; Consumer adoption process.

UNIT-V: Promotion: Nature and importance of promotion; Customer Relationship marketing - Customer database, Communication process; Types of promotion: advertising, personal selling, public relations & sales promotion, and their distinctive characteristics; Promotion mix and factors affecting promotion mix decisions;

Recent developments in marketing: Social Marketing, online marketing, direct marketing, services marketing, green marketing, rural marketing; Consumerism.

SUGGESTED READINGS:

Text Book:

Reference Books:
COURSE OBJECTIVES:

To make the students
1. To understand the concept of growth of International Trade
2. To know modes of foreign investment
3. To understand the instruments dealt on foreign exchange
4. To know the various risks associated with international trade
5. To understand the concepts of balance of payment and trade

COURSE OUTCOMES:

Learners should be able to
1. Understand the concept of growth of International Trade
2. Know modes of foreign investment
3. Understand the instruments dealt on foreign exchange
4. Know the various risks associated with international trade
5. Understand the concepts of balance of payment and trade


**UNIT V:** Balance of Payment and Balance of Trade: Meaning - Differences between Balance of Payment and Balance of Trade. The Current Account - the Capital Account - Deficit and Surplus - Significance of Balance of Payment statement.

**SUGGESTED READINGS**

9. https://swayam.gov.in/nd1_noc20_mg54/preview
Course Objectives

- To provide the necessary knowledge develop applications using J2EE.
- To impart expertise in Web Application Development using J2EE.
- To understand and use the concepts of NET BEANS
- To Handle Errors and Exceptions in WebApplications
- To be able to write JSP pages
- To be able to develop Applets

Course Outcomes

1. Prepare applications using the concepts of J2EE
2. Attain knowledge in developing web-based applications using J2EE
3. Use NetBeans IDE for creating J2EE Applications
4. Ability to Handle Errors and Exceptions in WebApplications
5. Use JSP pages for web development
6. Creating Applets and inserting into JSP page

LIST OF PRACTICALS

1. Create a sign in form in servlets.
2. Write a servlet Program to lock a server.
3. Write a servlet program that returns list of information in table format.
4. Design a counter that counts number of times user has visited the site in current browsing session.
5. Write a program to retrieve cookies information
6. Build a JAVA Bean for opening an applet from JAR file.
7. Write a program to add controls in BEAN.
8. Design a counter in JAVA BEAN.
9. Write a program to stream contents of a file using JSP.
10. Write a program to insert a menu applet into JSP page.

SUGGESTED READINGS


WEB SITES

1. java.sun.com/javaee/
2. java.sun.com/j2ee/1.4/docs/tutorial/doc/
3. www.j2eebrain.com/
Course Outcome

- Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
- Conduct, evaluate and present market research to support an organization's international business decision-making.
- Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
- Develop and present an international business plan.
- Select and apply current technologies to support an organization's integrative trade initiatives.

List of Practical

1. Prepare and Present the Development of Market Segmentation for any FMGC products
2. Give a Presentation of the Selection of distribution channel for Baby Product
3. Present in which media of Advertisement will you select for Cosmetic products
4. How to develop online marketing for apparels? Present and Defend
5. Give a Brief Account on Social Marketing
6. Give a Presentation on the following: i) Green Marketing ii) Rural Marketing iii) Service Marketing
7. Design a presentation on Consumer Exploitation - Food Products
8. Discuss in Group – “The Consumer Movements in India”

Note: Record note to be submitted and Viva-voce will be conducted.

Suggested Readings:

Text Book:

Reference Books:
Course Objectives:

- To analyze the various types of documents required for International Trade
- To learn the functions export documents
- To learn the different types of documents of origin that evidence the origin of products.
- To analyze the various commercial and administrative documents.
- To examine other documents that may be required in International business transactions.

Course Outcome

- Conduct an environmental scan to evaluate the impact of world issues on an organization's international business opportunities.
- Conduct, evaluate and present market research to support an organization's international business decision-making.
- Manage the preparation of documents and the application of procedures to support the movement of products and services in the organization's global supply chain.
- Develop and present an international business plan.
- Select and apply current technologies to support an organization's integrative trade initiatives.

List of Practical

1. Prepare the following documents:
   a. Documents of origin
   b. Certificate of origin

2. Procedure to fill up the following documents:
   a. Commercial documents
   b. Proforma Invoice
   c. Invoice
   d. Packing List/Packing specialization

3. Steps to prepare Transport documents:
   a. Shipping Bill
   b. ARE 1
   c. Master’s Receipt
   d. Bill of Lading
   e. Airway Bill

4. Illustrate Administrative documents.
5. Group interaction and discussion on the other documents required for import and export.
6. Prepare the procedure for
   - Documents needed for export to Brazil.
7. Prepare the Documentation for export of fish to Angola

Note: Record note to be submitted and Viva-voce will be conducted.
Suggested Readings:

Text Book

Reference Books:
COURSE OBJECTIVES:

To make the students

1. To understand the features of Spreadsheet applications and functions.
2. To comprehend and apply computer tools and inbuilt functions on raw data.
3. To communicate orally and in written form the features of spreadsheet applications and functions.
4. To utilize the expertise of the Excel features and functions as a lifelong practice.

COURSE OUTCOMES:

Learners should be able to

1. Understand the features of Spreadsheet applications and functions.
2. Comprehend and apply computer tools and inbuilt functions on raw data.
3. Communicate orally and in written form the features of spreadsheet applications and functions.
4. Utilize the expertise of the Excel features and functions as a lifelong practice.


UNIT-II : FORMULAS AND FUNCTIONS: Formulas and Functions - Simple Formulas, Complex Formulas, Functions (Statistical, financial, Text, Data and Time).

UNIT-III : DATA ANALYSIS: Auto filter and Advanced filter, Creating and using outlines, Conditional formatting, Sparklines Collating data from several worksheets - Working with Data - Freezing Panes and view options, Sorting Data, Filtering Data - Working with charts - Understanding Charts, Chart Layout and style, Other chart options.

UNIT- V: PIVOT TABLE AND VBA

Pivot Table - Advance value field setting, Array functions and formulas, Array with lookup function - VBA – Recording a VBA, variables in VBA, if and select statements, message box and input box functions, Looping in VBA, Mail functions in VBA, Merge worksheets using VBA, Split worksheets using VBA functions.

SUGGESTED READINGS:

COURSE OBJECTIVES:
To make the students
1. To understand the concepts of management accounting
2. To compute financial statement analysis
3. To calculate standard costing and variance analysis
4. To compute problems on marginal costing
5. To calculate various types of budgeting

COURSE OUTCOMES:
Learners should be able to
1. Understand the concepts of management accounting
2. Compute financial statement analysis
3. Calculate standard costing and variance analysis
4. Compute problems on marginal costing
5. Calculate various types of budgeting


Note: Distribution of marks - 30% theory and 70% problems

SUGGESTED READINGS:
5. The Institute of Company Secretaries of India (2018), Corporate and Management Accounting, M P Printers
6. https://swayam.gov.in/nd1_noc20_mg65/preview
COURSE OBJECTIVES:

To make the students

1. To learn various forms of investment avenues
2. To compute risk and return and valuation of securities
3. To understand the fundamental and technical analysis
4. To evaluate their portfolios
5. To aware on investor protection measures of SEBI

COURSE OUTCOMES:

Learners should be able to

1. Ascertain various forms of investment avenues
2. Compute risk and return and valuation of securities
3. Understand the fundamental and technical analysis
4. Evaluate their portfolios
5. Gain knowledge investor protection measures of SEBI


UNIT II: Risk and Return and Valuation of Securities - Concept of total risk, factors contributing to total risk: default risk, interest rate risk, market risk, management risk, purchasing power risk, systematic and unsystematic risk,. Risk & risk aversion. Capital allocation between risky & risk free assets-Utility analysis. Bond Valuation, Preference Share Valuation and Share Valuation: Dividend discount models- no growth, constant growth (Problems)

assumptions, difference between technical and fundamental analysis; Price indicators- Dow theory, Trends: resistance, support, consolidation, momentum- Charts: line chart, bar chart, candle chart, point & figure chart. Patterns: head & shoulders, triangle, rectangle, flag, cup & saucer, Indicators: moving averages. Efficient Market Hypothesis; Concept of efficiency: Random walk, Three forms of EMH


Note: Distribution of marks - 80% theory and 20% problems

SUGGESTED READINGS:
6. https://www.coursera.org/specializations/investment-management
Course Objectives:
1. Become familiar with the basics of Internet
2. Learn the language of the web: HTML
3. To familiarize CSS and create responsive pages
4. Gain knowledge about using JavaScript and its branching statements
5. Gain the skills for entry into web design and development careers

Course Outcomes:
1. Understood the working principles of Internet
2. Able to use HTML tags for creating webpages
3. Able to use CSS and create responsive pages
4. Using JavaScript with HTML for client side programming
5. Able to individually develop website


UNIT-II: Introduction to HTML5- Features of HTML5 - HTML5 Doctype - New Structure Tags-Section- Nav - Article- Aside-Header- Footer – Table Tag-Select Tag-New Media Tags- Audio Tag-Video Tag -Canvas and Svg Tag

UNIT-III: Introduction to HTML5 Forms- New Attributes - Placeholder Attribute- Require Attribute -Pattern Attribute- Autofocus Attribute- email, tel, url types - number type- date type-range type

UNIT-IV: Introduction to Cascading Style Sheet –Types of Style Sheets-Class and ID selector- Inline Menu-DIV and CSS layout.

UNIT-V: What is JavaScript-Understanding Events-JavaScript Example-Comment-Variable-Global Variable-Data Types-operators-If Statement-Switch-Loop: for and while

SUGGESTED READINGS:
5. Jon Duckett 2014)HTML and CSS: Design and Build Websites, John Wiley & Sons
B.Com(CA) 2020 – 2021

20CCU502 B HUMAN RESOURCE MANAGEMENT

Instruction Hours/week: L: 4  T: 0  P: 0  Marks: Internal: 40  External: 60  Total: 100 End Semester Exam: 3 Hours

Semester – V

| H | 4 | 4 C |

COURSE OBJECTIVES:
To make the students
1. To acquire knowledge in human resource management, HR audit, and HR analytics.
2. To gain knowledge of HR planning, Selection, Recruitment, job analysis and its interrelations.
3. To understand the concepts and practical implications of performance management, Training methods and career planning.
4. To know about compensation and reward management and its practice in industry.
5. To be familiar with Employee relations and its application for the development of Human resources.

COURSE OUTCOMES:
Learners should be able to
1. Assess the job analysis for a profile and understand its linkage with HR planning
2. Evaluate the training needs and draft a training programme.
3. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
4. Understand and apply the appropriate employee relations measures.
5. Understand the HR functions and latest developments in the field of HR and effectively communicate ideas, explain procedures and interpret results and solutions in written and oral forms to different audiences.


Labour Welfare: Importance & Implications of labour legislations - Employee health - Auditing HR functions, Future of HRM function.

SUGGESTED READINGS:
B.Com(CA) 2020 - 2021

20CCU503 A RESEARCH METHODOLOGY Semester – V
Instruction Hours / week: L: 6 T: 0 P: 0 Marks: Internal: 40
External: 60 Total: 100
End Semester Exam: 3 Hours

COURSE OBJECTIVES:
To make the students
1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To critically formulate the research design and sampling design suitable for the problem.
4. To communicate orally and written form the research problem, research design, sampling techniques.
5. To design a report to communicate the findings and suggestion to make business decision.

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the blue print to capture data and analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. Critically formulate the research design and sampling design suitable for the problem.
4. Communicate orally and written for the research problem, research design, sampling techniques.
5. Design a report to communicate the findings and suggestion to make business decision


UNIT III: Sources of Data: Methods of Data Collection – Primary Data – Interview Method – Observation Method – Questionnaire – Schedule – Secondary Data – Processing of Data - Editing – Coding - Classification – Tabulation


Note: The question paper shall cover 80% theory and 20% problem.

SUGGESTED READINGS:
1. Dr.R.Velmurugan and Dr.M.Suryakumar (2019), Text Book on Research Methodology, Karpagam Publication, Coimbaotre
7. https://swayam.gov.in/nd2_cec20_hs17/preview
8. https://swayam.gov.in/nd2_arp19_ap72/preview
Course Objectives

- To understand consumer behavior in an informed and systematic way.
- To analyze personal, socio-cultural, and environmental dimensions that influence consumer decisions making.
- To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behavior.
- To give the students a perspective to understand the application of market research in framing effective marketing strategies.

Course Outcome

- Demonstrate how knowledge of consumer behavior can be applied to marketing.
- Identify and explain factors which influence consumer behavior.
- Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
- In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.


UNIT-V: Organizational Buying Behaviour: Introduction, Organizational Buyer Characteristics, Purchase and Demand Patterns, Factors Influencing Organizational Buyer Behaviour, organizational Buyer Decision Process, Organizational Buying Roles.

Reference Books.
COURSE OBJECTIVES:

To make the students
1. To understand significance of finance planning
2. To compute time value of money
3. To calculate cost of capital
4. To calculate capital budgeting problems and decisions
5. To compute dividend and working capital problems

COURSE OUTCOMES:

Learners should be able to
1. Understanding significance of finance planning
2. Compute time value of money
3. Calculate cost of capital
4. Calculate capital budgeting problems and decisions
5. Compute dividend and working capital problems

UNIT I


Note: Distribution of marks - 60% theory and 40% problems

SUGGESTED READINGS:
8. https://swayam.gov.in/nd2_cec20_mg10/preview
B.Com(CA)  

20CCU504 B  

B.E.S.T E C H I C S  

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End Semester Exam: 3 Hours

Semester – V

6 H – 5 C

COURSE OBJECTIVES:

To make the students

1. To understand significance of finance planning
2. To understand the ethical issues in Human Resource Management
3. To know the ethical practices to be followed on marketing of goods
4. To learn ethical practices to be followed on finance handling
5. To understand the Professional Code of Ethics of Accountants and Company Secretary

COURSE OUTCOMES:

Learners should be able to

1. Understand significance of finance planning
2. Aware on ethical issues in Human Resource Management
3. Know the ethical practices to be followed on marketing of goods
4. Learn ethical practices to be followed on finance handling
5. Understand the Professional Code of Ethics of Accountants and Company Secretary


SUGGESTED READINGS:
1. Business Ethics and Corporate Governance, 2013, ICFAI Centre for Management Research, Hyderabad
3. John R Boatright (2009), Ethics and the conduct of Business, Delhi, Pearson Education (Singapore) Pvt. Ltd. Indian Branch,
5. Fr. Mcgrarth, (2008), Basic Managerial Skills for all, New Delhi. Prentice Hall of India,
Course Objectives
1. To understand the HTML 5 new input types
2. To understand hyperlinks to branch from one location to another
3. To understand and apply the concepts of CSS 3
4. To understand the JavaScript programming and its functions to process client-side scripts

Course Outcomes
1. Prepare webpage with the new input type of HTML 5
2. Create the hyperlinks to facilitate page branching
3. Able to apply CSS for hassle free and easy updating of webpages
4. Able to apply client side scripting for processing web page

LIST OF PRACTICALS
1. Create a sales letter using HTML 5 with the Text formatting options Bold, Italic, Underline, Headings, Font (Type, Size and Colour), Background (Coloured background/Image in background), Paragraph, Line Break, Horizontal Rule, Pre tag
2. Create an HTML 5 document for your business organization consisting of Departments and its employees such as Marketing, Production and Finance Department using Ordered List, Unordered List, Definition list.
3. Create an HTML 5 document which implements Internal linking to local file of your company and External linking to any search website.
4. Create an Input Form using HTML 5 to be entered by prospective employees during recruitment process having:
   a. Text Box
   b. Rich text box
   c. radio buttons
   d. Check boxes
   e. Select button
   f. Reset and Submit buttons
5. Design an HTML document for your newly developed partnership company with tags
   a. Aside
   b. Article
   c. Section
   d. Header
   e. Footer
   f. Details
   g. summary
6. Design an HTML5 document having nested frames
7. Design an HTML5 page with the title “Simple CSS”. The body of the page should contain a single paragraph with the text “Hello”. The text should have the “color” property set to “green”. An internal style sheet should be used to define an appropriate style that can be applied to the paragraph.
8. Design an HTML5 page with an appropriate paragraph describing your business not exceeding 20 words. An external style sheet named “mystyle.css” should be used to define an appropriate style to the paragraph that makes all the text in paragraph converted to uppercase and to apply an image as page background. Insert this sheet to the HTML page to apply the defined styles.

9. Design a web page which calculates the net pay of an employee using JavaScript.

10. Design a web page using JavaScript functions.

REFERENCE BOOKS:
5. Jon Duckett (2014) HTML and CSS: Design and Build Websites, John Wiley & Sons
COURSE OBJECTIVES:
To make the students
6. To acquire knowledge in human resource management and roles of a HR manager.
7. To gain knowledge on HR analytics using Microsoft Excel.
8. To know the areas of HR planning, Selection, Recruitment, job analysis and its interrelations.
9. To understand the concepts and practical implications of training methods and career planning.
10. To identify about the compensation plans in the industry.
11. To be familiar with the practical problems in HR using case study.

COURSE OUTCOMES:
Learners should be able to
6. Assess the job analysis for a profile and understand its linkage with HR planning
7. Evaluate the training needs and draft a training programme.
8. Understand the compensation and reward system applicable to the industry based and understand its linkage with performance management
9. Understand and apply the appropriate employee relations measures.
10. Understand the problems in HR using case study.

LIST OF PRACTICALS
1. Collect 5 To 10 Articles From Reviewed Journal
2. Literature Review
3. Objectives and hypothesis
4. Research Design
5. Sampling Design
6. Measurement Scale
7. Questionnaire Setting
8. Report Writing
9. Bibliography and Annexure

SUGGESTED READINGS:
B.Com(CA) 2020 - 2021

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<td>Marks:</td>
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<td>External: 60</td>
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COURSE OBJECTIVES:
To make the students
1. To understand the concept of research, Research Process, research design, sampling techniques, hypothesis writing and report writing.
2. To analyse the research problem and design the blue print to capture data, analyse the same using appropriate statistical techniques and apply the learning lifelong.
3. To Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. To Communicate in written form and prepare report to support decision making.
5. To Work in team and exhibit leadership skills

COURSE OUTCOMES:
Learners should be able to
1. Comprehend the meaning of research, theory of induction, deduction, research process, research design, sampling techniques, hypothesis writing and report writing
2. Analyse the research problem and design the instruments to capture data and analyse using appropriate statistical techniques.
3. Critically evaluate the appropriate scales and measurement to be used for capturing data.
4. Communicate in written form and prepare report to support decision making.
5. Exhibit leadership skills in team.

LIST OF PRACTICALS
1. Select a problem or issue. Collect 5-10 articles related to issues from reviewed journals available.
2. Analyse a case to understand the theory of deductive and inductive reasoning.
3. Analyse a case for the selection of appropriate research design
4. Analyse a case for the selection of appropriate sampling design
5. Provide a list of variables and request to classify them as nominal/ordinal/interval/ratio
6. Ask student to prepare a questionnaire for understanding the perception towards the usage of library among students/ Reading habits among youngsters/ environmental protection Ask students to perform analysis and hypothesis testing for the collected data
7. Ask students to prepare a technical report for the research undertaken (Minimum 30 pages)
8. Ask students to write the bibliography in MLA/CPA format for reference made.

Note : 6 – 8 (Team of 2-3 students)

SUGGESTED READINGS:
Course Objectives

- To understand consumer behavior in an informed and systematic way.
- To analyze personal, socio-cultural, and environmental dimensions that influence consumer decision making.
- To enable students in designing and evaluating the marketing strategies based on fundamentals of consumer buying behavior.
- To give the students a perspective to understand the application of market research in framing effective marketing strategies.

Course Outcome

- Demonstrate how knowledge of consumer behavior can be applied to marketing.
- Identify and explain factors which influence consumer behavior.
- Relate internal dynamics such as personality, perception, learning motivation and attitude to the choices consumers make.
- Use appropriate research approaches including sampling, data collection and questionnaire design for specific marketing situations.
- In a team, work effectively to prepare a research report on consumer behavior issues within a specific context.

List of Practical

1. Prepare and Present the Consumer feedback form model for any consumer durable products
2. Prepare and Present the Consumer feedback form model for any consumer FMCG products
3. Give a Presentation of the Selection of distribution channel for FMCG Product
4. Prepare and Present the Development of Market Segmentation for any Automobile products
5. Present in which media of Advertisement will you select for Cosmetic products
6. How to develop Motivation model for your company relationship executive
7. Prepare a model for Perceived Product quality
8. Give a Presentation on the following
   i. Individual Perception
   ii. Consumer Research Process
7. Design a presentation on Market Segmentation
8. Discuss in Group — The Consumer awareness level in India.

Note: Record note to be submitted and Viva-voce will be conducted.

SUGGESTED READINGS:
COURSE OBJECTIVES:
1) To impart knowledge about the basic principles of the banking and insurance.
2) To acquaint students with the fundamentals of banking.
3) To give thorough knowledge of banking operations.
4) To enlighten the students regarding the new concepts introduced in banking system.
5) To develop the capability of students for knowing banking and insurance concepts.

COURSE OUTCOMES:
1) Students will be able to gain an understanding on the importance of security, privacy and ethical issues as they relate to banking and insurance.
2) Students will be able to describe fundamental concepts behind modern e-banking / digital banking technologies.
3) Students will be able to learn relevant careers skills both qualitative and quantitative knowledge in their future careers in banking sectors.
4) Students will be able to involve in various co-curricular activities to demonstrate relevancy of fundamental and theoretical knowledge in banking sectors.
5) Students will be able to acquire the skills like decision-making, problem solving in day-to-day business affairs.


UNIT- II :Banking: Definition and meaning - Cheque –Types of Cheques- Crossing and endorsement - meaning- definitions- types and rules of crossing. Role of collecting bankers-Cheque Transaction System- Principles of sound lending- secured vs. Unsecured advances- Types of advances- Advances against various securities.

UNIT- IV : Insurance: Meaning and definition of Insurance- Types of Insurance: Life and Non-life- Evolution and Importance of Life and General Insurance- Need and scope – Principles and functions of general insurance- Need and scope – Principles and functions of life insurance.- Organisation and administration of general insurance and life insurance in India.


Suggested Readings:

Text Book:

Reference Books

2. Satyadevi, C(2009), Financial Services Banking and Insurance New Delhi, S.Chand& Co.
8. https://swayam.gov.in/nd2_cec20_mg08/preview
9. https://swayam.gov.in/nd1_noc20_mg32/preview
B.Com(CA) 2020 - 2021

B.COM (CA), Karpagam Academy of Higher Education (Deemed to be University)

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COURSE OBJECTIVES:
To make the students
1. To understand the concept of business economics
2. To know the law of demand
3. To learn the method of price determination
4. To understand the impact of various factors on Indian economy
5. To know about concepts on Monetary policy

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of business economics
2. Know the law of demand
3. Learn the method of price determination
4. Understand the impact of various factors on Indian economy
5. Know about concepts on Monetary policy


SUGGESTED READINGS
9. https://swayam.gov.in/nd2_imb20_mg38/preview
COURSE OBJECTIVES
1. To Establish a working environment for PHP web page development
2. To work with open source applications that deal with database and website development.
3. To embed HTML and PHP
4. To practice with GUI, coded, modified controls, functions and expressions

COURSE OUTCOMES
1. Able to create php files in an editor and run it at apache server
2. Prepare a database in an open source software
3. Ability to create PHP page embedding HTML concepts that assist database access from webpages
4. Able to write functions and use expressions to make programming easy

UNIT-I: Introduction to PHP: PHP introduction, inventions and versions, important tools and software requirements (like Web Server, Database, Editors etc.) -PHP with other technologies, scope of PHP Basic Syntax,

UNIT-II: PHP variables and data types: PHP variables and constants-Types of data in PHP , Expressions, scopes of a variable (local, global)- PHP Operators: Arithmetic, Assignment, Relational, Logical operators, Bitwise, ternary and MOD operator. -PHP operator Precedence and associativity

UNIT-III: Handling HTML form with PHP: Capturing Form Data -GET and POST form methods- Dealing with multi value fields Redirecting a form after submission -PHP conditional events and Loops: PHP IF Else conditional statements (Nested IF and Else) -Switch case, while ,For and Do While Loop Goto , Break ,Continue and exit.


UNIT-V: String Manipulation and Regular Expression: (3L) Creating and accessing String , Searching & Replacing String-Formatting, joining and splitting String , Use of preg_match(), preg_replace(), preg_split() functions in regular expression-Arrays
Suggested Readings

5. David Sklar., & Adam Trachtenberg. PHP Cookbook: Solutions & Examples for PHP.

Websites

1. W1: https://www.phpptpoint.com/php-tutorial/
   W4: https://www.geeksforgeeks.org/php-functions/
B.Com(CA)  

20CCU602 B  

CYBER CRIME LAWS  

Semester – VI  

Instruction Hours / week:  
L: 4  T: 0  P: 0  
 Marks: Internal: 40  External: 60  Total: 100  

End Semester Exam: 3 Hours  

2020 - 2021  

COURSE OBJECTIVES:  
1. To develop knowledge on various types of cyber crimes  
2. To create awareness on prevailing cyber laws and its application.  
3. To Know about E-Governance.  

COURSE OUTCOMES:  
1. Identify the cyber-crime.  
2. Effectively secure the electronic records  
3. Ability to differentiate Authenticated and Fake records.  

UNIT- I - :Cyber Crimes: Introduction- Computer crime and cyber crimes; Distinction between cyber crime and conventional crimes; A global perspective on cybercrimes -cyber forensic; Kinds of cyber crimes- cyber stalking, cyber terrorism, forgery and fraud, crimes related to IPRs, computer vandalism; Privacy of online data; Cyber Jurisdiction; Copyright issues; and Domain name dispute etc.  


UNIT-IV: Electronic Records : Authentication of Electronic Records; Legal Recognition of Electronic Records; Legal Recognition of Digital Signatures; Use of Electronic Records and Digital
Signatures in Government and its Agencies; Retention of Electronic Records; Attribution, Acknowledgement and Dispatch of Electronic Records; Secure Electronic Records and Digital Signatures.

UNIT-V: Regulatory Framework: Regulation of Certifying Authorities; Appointment and Functions of Controller; License to issue Digital Signatures Certificate; Renewal of License; Controller’s Powers; Procedure to be Followed by Certifying Authority; Issue, Suspension and Revocation of Digital Signatures Certificate, Duties of Subscribers; Penalties and Adjudication; Appellate Tribunal; Offences

Suggested Readings:
COURSE OBJECTIVES:

To make the students

1. To understand the concepts of Entrepreneurship
2. To know various forms of business entities
3. To understand the concept of women entrepreneurship
4. To ascertain the source of business ideas and method of conducting feasibility studies
5. To ascertain the Government assistance for the promotion of entrepreneurship

COURSE OUTCOMES:

Learners should be able to

1. Understand the concepts of Entrepreneurship
2. Know various forms of business entities
3. Understand the concept of women entrepreneurship
4. Ascertain the source of business ideas and method of conducting feasibility studies
5. Ascertain the Government assistance for the promotion of entrepreneurship

UNIT I: Entrepreneurship - Meaning, scope and importance of Entrepreneurship - Evolution of entrepreneurial thought - Entrepreneurship as a career option - Functions of Entrepreneurs - Entrepreneurial Characteristics and Skills - Entrepreneur vs. Manager - Creativity & Creative Process - Types of Entrepreneurs (Clarence Danhoff’s Classification) - Intrapreneurship – Concept and Types (Hans Schollhammer’s Classification) - Entrepreneurship in different contexts: technopreneurship, cultural entrepreneurship, international entrepreneurship, netpreneurship, ecopreneurship, and social entrepreneurship

UNIT II: Types of Business Entities - Micro, Small and Medium Enterprises. Concept of business groups and role of business houses and family business in India. Values, business philosophy and behavioural orientations of important family business in India. Managerial roles and functions in a small business. Entrepreneur as the manager of his business

UNIT III: Women Entrepreneurship - Introduction - Concept - Definition of Women Entrepreneur - Economic Empowerment and Entrepreneurship - Functions of Women Entrepreneurs - Growth and Development of Women Entrepreneurship - Areas for Development of Women Entrepreneurs - Problems of Women Entrepreneurs
UNIT IV: Sources of Business Ideas and Feasibility Studies - Sources of business ideas and tests of feasibility. Significance of writing the business plan/project proposal. Contents of business plan/project proposal. Designing business processes, location, layout, operation, planning & control; preparation of project report. Project submission/presentation and appraisal thereof by external agencies, such as financial/non-financial institutions.


SUGGESTED READINGS:
6. https://swayam.gov.in/nd1_noc20_hs66/preview
Course Objectives:
• To provide students with an appreciation of concepts, functions, and techniques of the craft of marketing services.
• Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
• Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;
• Demonstrate ability in evaluating service designs;
• To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.
• To promote a customer service-oriented mindset.

Course Outcomes:
• The students will be able to provide a theoretical basis for assessing service performance using company examples
• The students will be able to explain the nature and scope of services marketing
• The students will be able to explain describe and utilize key services frameworks and concepts including the 7Ps of marketing, the Gaps Model, customer satisfaction, loyalty, and customer lifetime value.
• The students will be able to explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.
• Effectively understand what quality means in service delivery and how perceptions of service quality are developed by customers.
• Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
• Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;

Unit -I: Introduction - What are services? - The Services Sector in the Indian Economy - Components of services economy - Distinctive characteristics of services - Importance of services - Classification of services - Players in services sector - Evolution and growth of service sector - Differences between goods and services.
Unit -II: Service marketing system - Importance of services in marketing - Expanded marketing mix Services marketing mix - Service product planning - Service pricing strategy - Services distributions - Employees‘ and Customers‘ Roles in Service Delivery - Services promotions - Physical evidence - Role of technology in services marketing.
Unit -III: Service quality - Understanding customer expectations and perceptions- Measuring service quality - Gap model of service quality - SERVQUAL - Service Quality function development - Service Quality Management - Quality Function Deployment for Services
Unit-IV: Services from sectoral perspective - Hospitality - Travel & Tourism - Financial - Logistics - Educational - Entertainment - Healthcare & Medical - Telecom Services

Unit -Marketing the Financial Services - Devising of Strategies in financial Services marketing mix. Education as service - Marketing of educational services - Strategies for educational marketing.

Reference Book
B.Com(CA)  
2020 - 2021

BANKING AND INSURANCE (PRACTICAL)

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End Semester Exam: 3 Hours

COURSE OBJECTIVES:
1. To develop practical exposure in various areas in banking and insurance.
2. To inculcate professional communication and discipline skills among the students.

COURSE OUTCOMES:
1. Students will be able to involve in various co-curricular activities to demonstrate relevancy of fundamental and theoretical knowledge and to gain practical exposure to insurance and banking sectors.
2. Students will be able to acquire the skills like communication, decision-making, problem solving in day-to-day business affairs.

List of Practicals
1. Draft a chart of Banking system
2. Forms of various accounts and deposits of Commercial Banks.
3. Application forms for opening accounts, Cheque Books, pass books, requisition slips for withdrawals and deposits, bank statements, format of Demand draft, Cheque, travel cheques etc.
4. Working and operations of ATM, Credit cards, E-Banking.
5. Collect the format of proposal form of different kinds of insurance and learn the process of filling them.
6. Life insurance companies and identifying their features - Comparative analysis – Filling proposal form.
7. Map the general insurance market companies – familiarize with IRDA norms for agency license.
8. Visit any insurance office and collect the details of its Organizational Structure,
9. Collecting and filling of Insurance Claim Forms,
10. Collect any one type of Policy Bond,

Suggested Readings

Text Book
2. Varshney, P.N. (2014) Banking Law and Practice, New Delhi, Sultan Chand and Son.
COURSE OBJECTIVES:
To make the students
1. To understand the concept of the micro and macroeconomic concepts and its application in business
2. To analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. To Critically evaluate the appropriate alternatives and draw a solution.
4. To Communicate in oral and written form and prepare report

COURSE OUTCOMES:
Learners should be able to
1. Understand the concept of the micro and macroeconomic concepts and its application in business
2. Analyse the case studies and try to apply the theoretical learning into lifelong practice.
3. Critically evaluate the appropriate alternatives and draw a solution.
4. Communicate in oral and written form and prepare report

LIST OF PRACTICALS:
1. Select a product and study on the impact of demand and supply on price of the product in the market
2. Analyse the Case Study on Producer's Behaviour and Supply:
3. Analyse the Case Study on Cost and Revenue Function: Cost of Production
4. Analyse the Case Study on Price Determination
5. Analyse the Case Study on Product Differentiation
6. Select the Macro Economic Factors and analyse the performance of Inflation / National Income (five years data. Analyse using graphs and interpret)
7. Analyse the Case study on Business Cycle
8. Select the Macro Economic Factors and analyse the performance of BOP / interest rate / current account. Capital account
9. Analyse and review the Indian budget of last two years
10. Write a review report on the Economic survey report of the current year

SUGGESTED READINGS:
**B.Com(CA) 2020 - 2021**

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<th>20CCU612 A</th>
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**Marks: Internal: 40  External: 60  Total: 100**

**End Semester Exam: 3 Hours**

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**COURSE OBJECTIVES**

1. To Establish a working environment for PHP web page development
2. To work with open source applications that deal with database and website development.
3. To embed HTML and PHP
4. To practice with GUI, coded, modified controls, functions and expressions

**COURSE OUTCOMES**

1. Able to create php files in an editor and run it at apache server
2. Prepare a database in an open source software
3. Ability to create PHP page embedding HTML concepts that assist database access from webpages
4. Able to write functions and use expressions to make programming easy

**List of Programs:**

1) Write a PHP function to reverse an integer and a string and test these functions.
2) Write a PHP program to maintain student records using files.
3) Write a PHP program to demonstrate required field validations to validate that all input fields are required.
4) Create a form for your college library entering student details for each student in the college. Validate the form using PHP validators and display error messages
5) Write a PHP program using Looping and Control Structures.
6) Write a PHP program for cookies and sessions.
7) Write a PHP program using forms to display Employee records stored in MySQL.
8) Create a student Registration in PHP and Save and Display the student Records using MySQL.
9) Write a program to read customer information like c_no, c_name, item_purchased and mob_no from customer table and display all this information in table format on output screen
10) Write PHP code to upload image.
COURSE OBJECTIVES:
1. To understand the basic principles and concepts of cyber crimes and laws.
2. To familiarize the students with the application of cyber laws in general.
3. To identify the type of cyber-crime involved.

COURSE OUTCOMES:
1. Attained knowledge on the various cyber crime and law.
2. Awareness about prevailing cyber law and its application.

List of Practicals:
1. Read the following cases carefully and identify the type of cyber-crime occurred. Justify your answer
   i. Victim complaints that his Debit/Credit card is safe with him still somebody has done shopping/ ATM transactions on his card.
   ii. Somebody has posted all the information of a person on a Pornographic Dating Site and is getting defamatory calls on the person’s number.
   iii. Somebody sent an Email from Income Tax Department and asked for all the bank information and after that 40,000/- has been fraudulently taken away from her account.
2. List and explain any 5 offences and their corresponding penalties.
3. Classify the following cases into which category they fall : Lottery Scam, Cyber Stalking, Bank Fraud.
   i. Victim complains that Rs.4.25 lacs have been fraudulently stolen from his/her account online via some online Transactions in 2 days using NET BANKING
   ii. Victim complains that somebody has created a Fake Profile on Facebook and defaming her character with abusive comments and pictures.
   iii. Got an email that you are a lucky winner for a big amount of prize money and asked to deposit amount to claim that prize.
4. Give your precautionary measures to follow in order to minimize the cyber crime rate.
5. Analyze the following case and discuss the offence and punishment.
   In an email hoax, sent by a 15-year-old boy from Bangalore, the Cyber Crime Investigation Cell (CCIC) arrested him in 2009. The boy was accused of sending an email to a private news company saying, “I have planted 5 bombs in Mumbai, you have two hours to find them”. The concerned authorities were contacted immediately, in relation to the cyber case in India, who traced the IP address (Internet Protocol) to Bangalore.
6. Discuss the cyber crime : Unauthorized access with a suitable example.
7. Discuss the Information Technology Act, 2000 that deals with Child Pornography.
8. Give your views on Privacy of Online data. How can it be secured?

**Suggested Readings:**

COURSE OBJECTIVE:

The objectives of the practical work are:

- To introduce the students to the world of business by developing in them the core skills and competencies required for an entrepreneur.
- To develop in the students qualities such as leadership, self-confidence, initiative, facing uncertainties, commitment, creativity, people and team building, integrity and reliability.
- To enable the students to acquire the skills and knowledge needed for conducting surveys, collecting, recording and interpreting data and preparing simple estimates of demand for products and services.
- To instill in the students important values and entrepreneurial discipline.

COURSE OUTCOME

By the end of the programme, students will have knowledge and understanding of:

- Key concepts underpinning entrepreneurship and its application in the recognition and exploitation of product/service/process opportunities
- Key concepts underpinning innovation and the issues associated with developing and sustaining innovation within organisations
- How to design creative strategies for pursuing, exploiting and further developing new opportunities
- Issues associated with securing and managing financial resources in new and established organisations

LIST OF PRACTICALS:

1) Drawing a profile of a successful entrepreneur.
2) Studying a public sector undertaking and highlighting its success/failure, by analyzing the factors responsible.
3) Studying a small scale unit in the locality to bring out the procedures and processes adopted by the unit to become a feasible business venture.
4) A study of competition in business by choosing two or more rivals in the market and analyzing their strengths and weaknesses.
5) Take the school itself for a case study and analyze any two aspects of the school plant for chalking out a plan of action: Infrastructure, academics, co-curricular activities etc.

6) A case study on a thriving fast food shop/restaurant in your locality. What makes it so popular?
   A case study on the ways in which a business unit has mobilized its financial resources.

7) A case study on the enterprise management techniques adopted by a business house.

8) A case study on the marketing strategies of a successful consumer durable company.

9) A case study on the financial management of a Public Limited Company.

10) A case study on any Specialized Institution that supports and guides the establishment of a small scale unit.

11) Studying the balance sheets of two big private companies to assess their trade and credit worthiness.

12) Studying the inventory management of a large manufacturing industry to ascertain the processes involved for optimizing cost.

13) Carrying out a case study on an established industrial house/company to find out the value system of the company and how it fulfills its social commitment/obligations.

14) Carrying out a case study on an established industry to ascertain the processes followed to reduce/prevent pollution.

15) Study on environment friendly companies and their contribution to preservation.

**Text Books:**


**Reference Books:**


Course Objectives:

- To provide students with an appreciation of concepts, functions, and techniques of the craft of marketing services.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;
- Demonstrate ability in evaluating service designs;
- To provide an in-depth appreciation and understanding of the unique challenges inherent in managing and delivering quality services.
- To promote a customer service-oriented mindset.

Course Outcomes:

- The students will be able to provide a practical basis for assessing service performance using company examples.
- The students will be able to explain the nature and scope of services marketing.
- The students will be able to explain service blueprinting, the integration of new technologies, and other key issues facing today's customer service providers and service managers.
- Effectively understand what quality means in service delivery and how perceptions of service quality are developed by customers.
- Identify critical issues in service design including the nature of service products & markets, building the service model, and creating customer value;
- Identify critical issues in service delivery including identifying and managing customer service experiences, expectations, perceptions and outcomes;

List of Practical

1. Prepare a presentation on basic concept of services
2. The Services Sector in the Indian Economy – Give a Presentation
3. Prepare a presentation on Differences between goods and services
4. Role of technology in services marketing – Give a Team Presentation
5. Give a Group Role Play on “Gap model of service quality”
6. Discuss in group on the following
   a. Classification of services
   b. Major Players in services sector
   c. Service marketing system
   d. Service pricing strategy
   e. Services marketing mix
   f. Service Quality Management
7. Design Presentation slides on the following topics
   a. Evolution and growth of service sector
b. Employees’ Roles in Service Delivery
c. Customers’ Roles in Service Delivery
d. Services promotions
e. SERVQUAL Model

Note: Record note to be submitted and Viva-voce will be conducted.

Reference Book
1. R. Srinivasan – Services Marketing - The Indian Context, 3rd Ed. (2012) PHI Learning
COURSE OBJECTIVES:
To make the students
1. To identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. To understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. To analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. To apply the theoretical and practical learning of doing research into lifelong practice.
5. To Communicate in oral and written form and prepare report
6. To Work in team and exhibit leadership skills
7. To utilize the IT applications for analysis and preparation of report

COURSE OUTCOMES:
Learners should be able to
1. Identify an issue to be analysed and to be solved in a business setup or real time scenario using primary or secondary data collection.
2. Understand the application of Research process in the area of accounting/Finance/Marketing/HR/International business etc.
3. Analyze the data and critically evaluate the result and formulate the suggestion for the problem identified.
4. Apply the theoretical and practical learning of doing research into lifelong practice.
5. Communicate in oral and written form and prepare report
6. Work in team and exhibit leadership skills
7. Utilize the IT application for analysis and preparation of report.

The students should select a problem in Accounting, Finance, Marketing or any other areas related to commerce.

Report should contain
- Introduction
  - Introduction about the industry
  - Introduction about the Company
  - Review of literature – Minimum 10 papers from referred journal
  - Need for the Study
  - Objectives
- Research Methodology
  - Research Design
  - Sampling Design
  - Sources of Data Collection
  - Tools used for analysis
  - Limitation
- Data analysis and interpretation
- Findings and Suggestions
- Conclusion
- Bibliography (APA format)