

FATIMA COLLEGE (AUTONOMOUS)



**Re-Accredited with “A” Grade by NAAC (3rd Cycle)
74th Rank in India Ranking 2020 (NIRF) by MHRD
Maryland, Madurai- 625 018, Tamil Nadu, India**

NAME OF THE DEPARTMENT: COMMERCE WITH COMPUTER APPLICATION

NAME OF THE PROGRAMME : B.COM WITH CA

PROGRAMME CODE : USCC

ACADEMIC YEAR : 2020-2021

FATIMA COLLEGE (AUTONOMOUS), MADURAI-18
DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATIONS
PART – III -MAJOR, ALLIED & ELECTIVES

| S. NO | SEM. | COURSE CODE | COURSE TITLE | HRS | CREDIT | CIA Mks | ESE Mks | TOT. MKS |
|-------|------|-------------|--|-----|--------|---------|---------|----------|
| 1. | I | 19K1CC1 | BUSINESS ACCOUNTING | 6 | 4 | 40 | 60 | 100 |
| 2. | | 19K1CC2 | OFFICE AUTOMATION | 4 | 3 | 40 | 60 | 100 |
| 3. | | 19K1CC3 | LAB-OFFICE AUTOMATION | 2 | 1 | 40 | 60 | 100 |
| 4. | II | 19K2CC4 | ADVANCED ACCOUNTANCY | 6 | 4 | 40 | 60 | 100 |
| 5. | | 19K2CC5 | PROGRAMMING IN C | 4 | 3 | 40 | 60 | 100 |
| 6. | | 19K2CC6 | LAB-C | 2 | 1 | 40 | 60 | 100 |
| 7. | III | 19K3CC7 | PRINCIPLES OF COST ACCOUNTING | 6 | 4 | 40 | 60 | 100 |
| 8. | | 19K3CC8 | PRINCIPLES OF RDBMS | 4 | 3 | 40 | 60 | 100 |
| 9. | | 19K3CC9 | LAB-ORACLE | 2 | 1 | 40 | 60 | 100 |
| 10. | | 19K3CC10 | PRINCIPLES OF MANAGEMENT | 5 | 3 | 40 | 60 | 100 |
| 11. | IV | 19K4CC11 | PRINCIPLES OF MANAGEMENT ACCOUNTING | 6 | 4 | 40 | 60 | 100 |
| 12. | | 19K4CC12 | WEB PROGRAMMING | 4 | 3 | 40 | 60 | 100 |
| 13. | | 19K4CC13 | LAB-WEB PROGRAMMING | 2 | 1 | 40 | 60 | 100 |
| 14. | | 19K4CC14 | BUSINESS ECONOMICS | 5 | 3 | 40 | 60 | 100 |
| 15. | V | K5CC17 | Core Courses Programming in Python | 3 | 2 | 25 | 75 | 100 |
| 16. | | K5CC18 | Programming in | 1 | 3 | 25 | 75 | 100 |

| S. NO | SEM. | COURSE CODE | COURSE TITLE | HRS | CREDIT | CIA Mks | ESE Mks | TOT. MKs |
|-------|------|-------------|-------------------------|-----|--------|---------|---------|----------|
| | | | Python Lab | | | | | |
| 17. | | K5CC19 | E-COMMERCE | 5 | 5 | 25 | 75 | 100 |
| 18. | | K5CC20 | TAX LAW & PRACTICE-I | 5 | 7 | 25 | 75 | 100 |
| 19. | | K5CC21 | PRINCIPLES OF INSURANCE | 4 | 5 | 25 | 75 | 100 |
| 20. | VI | K6CC22 | ACTIVE SERVER PAGE | 4 | 5 | 25 | 75 | 100 |
| 21. | | K6CC23 | ASP LAB | 1 | 3 | 25 | 75 | 100 |
| 22. | | K6CC24 | TAX LAW & PRACTICE - II | 4 | 5 | 25 | 75 | 100 |
| 23. | | K6CC25 | CORPORATE ACCOUNTING | 5 | 6 | 25 | 75 | 100 |

ALLIED

| S. NO | SEM. | COURSE CODE | COURSE TITLE | HRS | CREDIT | CIA Mks | ESE Mks | TOT. MKs |
|-------|------|-------------|--|-----|--------|---------|---------|----------|
| 1. | I | 19K1AC1 | DESCRIPTIVE STATISTICS | 5 | 5 | 40 | 60 | 100 |
| 2. | II | 19K2AC2 | DISCRETE MATHEMATICS | 5 | 5 | 40 | 60 | 100 |
| 3. | III | 19U3ACK3 | PRINCIPLES & PRACTICE OF BANKING(OFFERED TO BBA) | 5 | 5 | 40 | 60 | 100 |
| 4. | IV | 19U4ACK4 | MANAGEMENT INFORMATION SYSTEM(OFFERED TO BBA) | 5 | 5 | 40 | 60 | 100 |

ELECTIVES

| S. No | SEM. | COURSE CODE | COURSE TITLE | H RS | CRE DIT | CIA Mks | ESE Mks | TOT. Mks |
|--------------|-------------|--------------------|--------------------------------|-------------|----------------|----------------|----------------|-----------------|
| 1. | V | K5ME1 | SECURITY ANALYSIS | 4 | 5 | 25 | 75 | 100 |
| 2. | | K5ME2 | FINANCIAL SERVICES AND MARKETS | | | 25 | 75 | 100 |
| 3. | VI | K6ME3 | HUMAN RESOURCE MANAGEMENT | 4 | 5 | 25 | 75 | 100 |
| 4. | | K6ME4 | FINANCIAL MANAGEMENT | | | 25 | 75 | 100 |
| 5. | | K6ME5 | ENTERPRISE RESOURCE PLANNING | 4 | 5 | 25 | 75 | 100 |
| 6. | | K6ME6 | COMPANY LAW | | | 25 | 75 | 100 |

PART – IV – 20 CREDITS

- **VALUE EDUCATION**
- **ENVIRONMENTAL EDUCATION**
- **NON MAJOR ELECTIVE**
- **SKILL BASED COURSES**

| S. No | SEM. | COURSE CODE | COURSE TITLE | HRS | CREDIT | CIA Mks | ESE Marks | TOT. Mks |
|-------|------|-------------|--|-----|--------|---------|-----------|----------|
| 1. | I | 19G1VE | Value Education (Including Meditation in Action Movement) | 1 | 1 | 40 | 60 | 100 |
| 2. | | 19K1NME | Fundamentals of costing | 2 | 2 | 40 | 60 | 100 |
| 3. | II | 19G2VE | Value Education | 1 | 1 | 40 | 60 | 100 |
| 4. | | 19K2NME | Fundamentals of costing | 2 | 2 | 40 | 60 | 100 |
| 5. | III | 19G3EE | Environmental Education | 1 | 1 | 40 | 60 | 100 |
| 6. | | 19K3SB1 | Introduction to banking | 2 | 2 | 40 | 60 | 100 |
| 7. | IV | 19G4EE | Environmental Education | 1 | 1 | 40 | 60 | 100 |
| 8. | | 19 K4SB2 | Practical banking | 2 | 2 | 40 | 60 | 100 |
| 9. | V | K5SB3 | Skills for Bank Exam - I | 2 | 2 | 50 | 50 | |
| 10. | | K5SB4 | Soft skills for bank employment | 2 | 2 | 50 | 50 | 100 |
| 11. | VI | K6SB5 | Skills for Bank Exam -II | 2 | 2 | 50 | 50 | 100 |
| 12. | | K6SB6 | E-Banking | 2 | 2 | 50 | 50 | 100 |

PART – V – 1 CREDIT**OFF-CLASS PROGRAMME****ALL PART-V****Shift I**

- Physical Education
- NSS
- NCC
- Women Empowerment Cell
- AICUF

Shift II

- Physical Education
- Rotaract
- Women Empowerment Cell
- AICUF
- Youth Red Cross / NSS

OFF-CLASS PROGRAMME**ADD-ON COURSES**

| COURSE CODE | Courses | Hrs. | Credits | Semester in which the course is offered | CIA Mks | ESE Mks | Total Marks |
|--------------------|--|-------------|----------------|--|----------------|----------------|--------------------|
| | COMPUTER APPLICATIONS (offered by The department of PGDCA for Shift I) | 40 | 2 | I&II | 40 | 60 | 100 |
| G1FC1 | ONLINE SELF LEARNING COURSE- Foundation Course for Arts | 40 | 3 | I | 50 | - | 50 |
| G1FC2 | ONLINE SELF LEARNING COURSE- Foundation | 40 | 3 | II | 50 | - | 50 |

| COURSE CODE | Courses | Hrs. | Credits | Semester in which the course is offered | CIA Mks | ESE Mks | Total Marks |
|-------------------------|---|-----------------|-------------------|--|------------------|----------------|--------------------|
| | Course for Science | | | | | | |
| G3VE3- G6VE6 | ETHICAL STUDIES -Value Education | 15 | 2 | III-VI | 50 each Semester | - | 100 |
| | HUMAN RIGHTS | 15 | 2 | V | - | - | 100 |
| | OUTREACH PROGRAMME - Reach Out to Society through Action ROSA | 100 | 3 | V & VI | - | - | 100 |
| | PROJECT | 30 | 4 | VI | 40 | 60 | 100 |
| | READING CULTURE | 10/ Semester | 1 | II-VI | - | - | - |
| | MOOC COURSES (Department Specific Courses/any other courses) * Students can opt other than the listed course from UGC-SWAYAM UGC / CEC | - | Minimum 2 Credits | - | - | - | |
| | TOTAL | | 22 + | | | | |

EXTRA CREDIT COURSE

| Course Code | Courses | Hrs. | Credits | Semester in which the course is offered | CIA Mks | ESE Mks | Total Marks |
|--------------------|---|-------------|----------------|--|----------------|----------------|--------------------|
| 19UGSLK1 | SELF LEARNING COURSE for ADVANCED LEARNERS (offered for III UG) BUSINESS ORGANISATIONS | - | 2 | V & VI | 40 | 60 | 100 |

OFF CLASS PROGRAMMES**19UGVA K1 - Crash Course**

1.SPSS SOFTWARE PACKAGE

2.ENTREPRENEURSHIP IN FASHION MAKING

19UGVA CK1 - Certificate Course

I B.COM(CA)**SEMESTER -I***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|---------------------|------------------|----------|---------|
| USCC | 19K1CC1 | BUSINESS ACCOUNTING | THEORY & PROBLEM | 6 | 4 |

COURSE DESCRIPTION

Students gain knowledge of advanced accounting principles, procedures and techniques used to solve business problems and make financial decisions

COURSE OBJECTIVE/S

This course useful to gain in-depth knowledge in various techniques of Accounts

UNIT I: INTRODUCTION (18 HRS)

Definition of Accounting - Accounting Concepts & Conventions(Self Study) - Journal - Ledger - Final Accounts - Sole Trading Accounts.

UNIT II: DEPRECIATION ACCOUNTS (18 HRS)

Depreciation - Meaning - Necessity(Self Study) - Methods of Providing Depreciation - Straight Line Method- Written Down Value Method- Sinking Fund Method - Insurance Policy Method.

UNIT III: SINGLE ENTRY SYSTEM (18 HRS)

Definition - Salient features - Defects (Self Study) - Statement of Affairs Method - Conversion Method.

UNIT IV: BRANCH ACCOUNTS (18 HRS)

Branch not keeping full system of accounting - Debtors System - Final Account System - Branch keeping full system of accounting.(Excluding Foreign Branch)

UNIT V: HIRE PURCHASE AND INSTALMENT ACCOUNTS (18 HRS)

Accounting treatment in the books of Hire Purchaser and Hire Vendor - Default and Repossession - Instalment Purchase System - Books of Buyer and Seller.(Excluding Stock and Debtors system)

TEXT BOOK:

1. Financial Accounting - T.S.Reddy & A.Moorthy, 2nd edition, 2011. Margham Publication, Chennai

REFERENCES:

1. Advanced Accountancy - M. C. Shukla & T. S. Grewal., 19th edition, 2016, S.Chand Publishing, New delhi
2. Advanced Accountancy - R. L. Gupta & M. Radhaswamy, 17th edition, 2015, Sultan Chand & sons, New delhi
3. Advanced Accountancy - Arulanandam & Raman, 6th edition, 2016, Himalaya Publishing House, Mumbai

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|---|
| CO 1 | Formulate Final accounts. |
| CO 2 | Compute depreciation accounts under Straight line Method, Written down value method, sinking fund method, Insurance policy method |
| CO 3 | Comparing Single Entry System with Double Entry System and Preparing Statement of Affairs Method, Conversion Method under Single Entry System |
| CO 4 | Explaining the Meaning and Types of Branch Accounts and Compute the Accounts related with Branch |
| CO 5 | Differentiate hire purchase and instalment accounts and Illustrate the accounts |

I B.Com(CA)**SEMESTER –I***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|--------------------------|-----------------|-----------------|----------------|
| USCC | 19K1CC2 | OFFICE AUTOMATION | THEORY | 4 | 3 |

COURSE DESCRIPTION

Office Automation refers to software used to digitally create, collect, store, manipulate, and relay office information.

COURSE OBJECTIVE/S

To gain basic knowledge about Computer devices, storage and office automation Essential for a modern office for day to day office management.

UNIT I MS-WORD**(12 HRS)**

MS Word - Working with File menu - Editing text documents - Formatting page & setting Margins - Using Tool bars- Formatting Documents - Setting Font styles, Font selection- - Setting Page style - Columns, Header & footer, Setting Footnotes & end notes – Shortcut Keys; Inserting manual page break, Column break and line break, Setting Document styles, Table of Contents, Page Numbering, date & Time, Author etc. Creating Tables- Table settings, Borders, Alignments, Insertion, deletion, Merging, Splitting, Sorting, and Formula, Drawing - Inserting ClipArt, Pictures/Files etc., Tools – Word Completion, Spell Checks, Mail merge, Templates, Printing Documents.

UNIT II INTRODUCTION TO MS-EXCEL**(12 HRS)**

Introduction to Excel- Getting started – Explore window – Entering values – Move around – Save workbook – Create worksheet- Copy worksheet – Hiding worksheet – Delete worksheet – Close workbook - Formatting Cells – Setting cell type – Merge & Wrap -Working with formula - Creating formulas – Formula reference – Using functions – Text functions – Date & Time -

Statistical – Logical – Math & trig. Working with charts - Simple charts – Types of charts – Column – Bar – Pie- Line – Area – Doughnut – Creating chart – Editing chart – Pivot chart.

UNIT III ADVANCED EXCEL (12 HRS)

Statistical Functions: Average-Average if-Median-Mode-Standard Deviation-Min-Max-Large-Small- Count-Count if.

UNIT -IV MS ACCESS (12 HRS)

MS Access: Introduction-Planning a Database- Starting Access-Access Screen- Creating a New Database- Creating Tables- Working with Forms- Creating queries- Finding Information in Databases- Creating Reports- Types of Reports- Printing & Print Preview – Importing data from other databases viz. MS Excel etc.

UNIT V MS-POWER POINT (12 HRS)

Creating a blank presentation- Power point screen: screen layout and Views- insert a new slide- applying design template- changing slide layout-reordering - slide show. Resizing a text box -Text box properties- Delete a text box- Bulleted lists- Numbered lists- Adding notes- Video and Audio- Adding text Editing options- Formatting text- Line spacing -Change case Spelling check- Adding clip art- Adding an image from a file- AutoShapes- WordArt- Backgrounds- preview Slide transitions Slide show options.

UNIT -VI DYNAMISM(Evaluation Pattern-CIA only) (12 HRS)

Resume and cover letter preparation - Creating E-Mail-Surfing jobs using search engines.

TEXT BOOK:

1. Learning Computer Fundamentals, MS Office and Internet & Web technology, Firewall Media publication, 3rd edition 2016.

REFERENCE BOOK:

1. MS Office 2000 – Sanjay Saxena, Vikas Publishing House Pvt Ltd, 4th Reprint 2005

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|---|
| CO 1 | Understand how to use software packages in day to day activities. |
| CO 2 | Have advanced theoretical and practical knowledge in the field of automation programmes used in front office. |
| CO 3 | Perform documentation |
| CO 4 | Apply accounting operations |
| CO 5 | Get presentation skills. |

I B.COM(CA)**SEMESTER -I***For those who joined in 2019 onwards*

| PROGRAMM E CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDIT S |
|----------------------------|------------------------|---------------------------------------|------------------|----------------------|---------------------|
| USCC | 19K1CC 2 | LAB-OFFICE AUTOMATIO N | PRACTICAL | 2 | 1 |

COURSE DESCRIPTION

Office Automation refers to software used to digitally create, collect, store, manipulate, and relay office information.

COURSE OBJECTIVE/S

To gain basic knowledge about Computer devices, storage and office automation Essential for a modern office for day to day office management.

MS – WORD

1. Working with options in File Menu Opening, Saving Document.
2. Working with options in Edit Menu Moving, Copying, Finding and Replacing Document.
3. Working with options in Insert Menu Inserting Page no, Date and Time, Symbols, Auto Text, Text Box, Hyperlink.
4. Working with Options in Format Menu
Formating, Aligning, Bullets & Numbers, Change Case,
5. Working with options in Tools Menu Mail
Merge, Spelling & Grammar, Word Count, Macro
6. Working with options in Table Menu Working with Tables

MS - EXCEL

7. To Open An existing Non Excel File
8. To Save an Excel file as a Web page
9. To Work with Worksheet

10. To Create Auto fills, Forms, Validation, Auto correction
11. To Work with formulae and Functions
12. To Create a chart

MS - POWER POINT

13. To Create a slide using Animation
Schemes, Custom Animation, Slide Transition,
14. To Create Advertisements Using all Options.

MS - ACCESS

15. To create Table creation using Wizard
16. To Set Primary Key
17. To perform different types of Query's
18. To Create Forms
19. To Create Reports
20. To Create Macro with Message and conditions.

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|---|
| CO 1 | Recognize when to use each of the Microsoft Office programs to create professional and academic documents. |
| CO 2 | Use Microsoft Office programs to create personal, academic and business documents following current professional and/or industry standards. |
| CO 3 | Apply skills and concepts for basic use of computer hardware, software. |
| CO 4 | Deliver effective presentation using power point. |
| CO 5 | Create Access data base. |

I B.COM(CA)
SEMESTER -II

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|-------------|----------------------|-----------------|-----------|---------|
| USCC | 19K2CC4 | ADVANCED ACCOUNTANCY | THEORY/ PROBLEM | 6 | 4 |

COURSE DESCRIPTION

Students gain knowledge of advanced accounting principles, procedures and techniques used to solve business problems and make financial decisions

COURSE DESCRIPTION

To gain in-depth knowledge in various techniques of Accounts

UNITS

UNIT I: INSURANCE CLAIMS (18HRS.)

Accountancy for Insurance - Claims for stock Destroyed - Assets destroyed - Loss of Profit.

UNIT II: NON-TRADING ACCOUNTS (18HRS.)

Income and Expenditure Accounts - Receipts and Payments Accounts (Self Study- Theory only) - Capital and Revenue Expenditure.

UNIT III: PARTNERSHIP ACCOUNTS (18HRS.)

Past Adjustment and Guarantees – Admission of a Partner – Revaluation of Assets and Liabilities – Treatment of Good will (Four Methods).

UNIT IV: RETIREMENT OR DEATH OF A PARTNER (18HRS.)

Retirement or Death of a Partner – Accounting treatment – Payment of retiring partners loan. (Simple Problems only)

UNIT V: DISSOLUTION ACCOUNTING**(18HRS.)**

Dissolution, Insolvency – Piecemeal Distribution – Proportionate capital method – Maximum loss method. (Simple Problems only)

TEXT BOOK:

1. Financial Accounting - T.S.Reddy & A.Murthy, 2012, Margham Publication, Chennai

BOOKS FOR REFERENCE:

1. Advanced Accountancy - M. C. Shukla & T. S. Grewal, 17th Edition.
2. Advanced Accountancy - R. L. Gupta & M. Radhaswamy, 2014.
3. Advanced Accountancy – Arul Anandam & Raman, Himalaya Publishing House, 2014.

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|--|
| CO 1 | Discuss about various issues of Fire Insurance. |
| CO 2 | To formulate the various aspects of non-profit organizations. |
| CO 3 | To create awareness about partnership and its admission procedure. |
| CO 4 | To compile the retirement and death of Partner. |
| CO 5 | Compute the accounts related to dissolution of a partnership firm. |

I B.COM(CA)**SEMESTER -II*****For those who joined in 2019 onwards***

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|------------------|----------|----------|---------|
| USCC | 19K2CC5 | PROGRAMMING IN C | Theory | 4 | 3 |

COURSE DESCRIPTION

C is a high level programming language developing a portable applications.

COURSE OBJECTIVE/S

This course enables the students to gain knowledge of applying computers to solve problems and skills in programming.

SYLLABUS**UNIT I INTRODUCTION TO C (12 HRS)**

The C character set - Identifiers and Keywords - Data types - Constants - variables - types of operators - input and output- Get and put function.

UNIT II CONTROL FLOW STATEMENTS (12 HRS)

Branching - Looping - Switch - Break - Continue - Go to statements.

UNIT III FUNCTIONS AND ARRAYS (12 HRS)

Defining a function - Accessing a function - Passing arguments to function - Recursion - Library Function - Defining and processing an Array - Passing arrays to function - Arrays and strings.

UNIT -IV STRUCTURES AND UNIONS (12 HRS)

Defining a structure - Initializing a structure - Processing a structure - Passing structures to functions - Unions.

UNIT V FILE MANAGEMENT IN C (12 HRS)

Introduction - Defining and opening a file - Closing a file - Input/output operations on files - Error handling during I/O operations - Random access to files.

UNIT -VI DYNAMISM(Evaluation Pattern-CIA only) (12 HRS)

Introduction – Understanding pointers – Declaring pointer variable.

TEXT BOOK:

Programming in ANSI C – E. Balaguruswamy, 7th edition, Tata McGrawHill publications, 2017.

REFERENCE BOOK:

1. Working with C – Yashavant Kanetkar, 3rd edition, BPB Publications, 2003.
2. Theory and problems of Programming in C - Byron S. Gottfried, 1989.

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|--|
| CO 1 | Predict the basic concepts of input/output operations |
| CO 2 | Apply various control and iterative statement in the programs. |
| CO 3 | Design the programs with functions and arrays. |
| CO 4 | Predict the application areas of structure and union. |
| CO 5 | Use the concepts of files. |

I B.COM(CA)**SEMESTER – II***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|--------------|-----------|----------|---------|
| USCC | 19K2CC6 | LAB - C | PRACTICAL | 2 | 1 |

COURSE DESCRIPTION

C is a high level programming language developing a portable application.

COURSE OBJECTIVE/S

This course enables the students to apply programming skills.

SYLLABUS**PROGRAM LIST:**

1. To perform arithmetic operation
2. To find simple interest and compound interest.
3. To find whether the given number is positive or negative.
4. To find whether the given number is odd or even.
5. To check for prime numbers.
6. To find the factorial of the given number.
7. To generate Fibonacci series.
8. To create a multiplication table.
9. To find whether the given number is palindrome or not.
10. To arrange the numbers in ascending order.
11. To Implement string functions
12. To perform matrix addition
13. To prepare Student mark list using structures.
14. To perform employee payroll processing using structures.
15. To perform file copy.

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|--|
| CO 1 | Apply various control and iterative statement in the programs. |
| CO 2 | Design the programs with functions and arrays. |
| CO 3 | Apply structure for real time applications. |
| CO 4 | Apply union for real time applications. |
| CO 5 | Use the concepts of files in designing programs. |

II B.COM(CA)
SEMESTER -III

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|-------------------------------|------------------|----------|---------|
| USCC | 19K3CC7 | PRINCIPLES OF COST ACCOUNTING | THEORY & PROBLEM | 6 | 4 |

COURSE DESCRIPTION

Cost accounting is an essential management tool that can uncover profitability improvements and provide support for key business decisions. This course contains the essential tools needed to foster more profitable decision-making by management.

COURSE OBJECTIVE/S

To gain in-depth knowledge in the techniques of cost accounting.

SYLLABUS

UNIT I: INTRODUCTION

[18 HRS]

Definition of costing-Scope - Objectives- **Advantages & Disadvantages of cost accounting-Differences between financial and cost accounting-Cost unit--Cost Concepts-Methods of costing.(Self Study- Theory only)**Elements of cost–Cost Sheet

UNIT II: MATERIAL

[18 HRS]

Material costing – Techniques (level setting, EOQ) –FIFO-LIFO - Simple average – Weighted average .

UNIT III: LABOUR

[18 HRS]

Labour costing and Control- Labour turnover--Wage payment system (Time rate, Piece rate, Taylor, Merrick) Premium and Bonus plan(Halsey, Rowan)

UNIT IV: OVERHEADS

[18 HRS]

Classification of overhead- -Base of Apportionment –Methods of Re-apportionment - Machine hour rate.

UNIT V: PROCESS COSTING**[18 HRS]**

Process costing- Normal Loss and Abnormal Loss –Process accounts- Inter Process profits(Simple problems only),

TEXT BOOK:

1. Cost Accounting - S.P. Jain & K.L. Narang, 2nd revised edition, 2006, Kalyani publishers, New Delhi.

BOOKS FOR REFERENCE:

1. Principles and practice of cost accounting- N.K. Prasad, 10th edition, Book Syndicate Pvt. Ltd., Kolkata publishers.
2. Cost Accounting - Nigam & Sharma , 1st revised edition ABD Publishers, 2010
2. Practical costing - B.S. Khanna, I.M. Pandey M.V. Arora & G.K. Ahuja, 5th edition 2011 ,Published by S. Chand & Company Ltd .

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|--|
| CO 1 | Understand the meaning and scope of the costing. |
| CO 2 | apply the techniques of material. |
| CO 3 | demonstrate the labour costing methods |
| CO 4 | classify the overheads methods |
| CO 5 | differentiate the normal loss and abnormal loss in process costing |

II B.Com(CA)
SEMESTER -III

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|---------------------|-----------------|-----------------|----------------|
| USCC | 19K3CC8 | PRINCIPLES OF RDBMS | Theory | 4 | 3 |

COURSE DESCRIPTION

A Relational database management system (RDBMS) is a database Management system (DBMS) that is based on the relational model represented as table.

COURSE OBJECTIVE/S

To reveal the concept of relational database and to provide basic exposure to oracle.

SYLLABUS

UNIT I - INTRODUCTION TO DBMS (12 HRS)

Introduction- Characteristics of data in database-Database management system-Types of DBMS-Hierarchical model-Network model-Relational Model.

UNIT II - NORMALIZATION (12 HRS)

Introduction – Keys-Relationship – normalization -First normal form-Second normal form –Third normal form- BCNF-Fourth normal form.

UNIT III - INTRODUCTION TO SQL * PLUS (12 HRS)

Oracle data type – DDL (Create,Alter,Drop) – DML(Insert,Update,Delete,Select) – DCL(Grant ,Revoke) – Constraints(Primary key,Foreign key,Not null,Unique)-Joins.

UNIT IV - DATA MANIPULATION AND CONTROL (12 HRS)

Set operations: Union, intersect and minus - Nested queries – functions – Arithmetic function – character Function - date Functions – views.

UNIT V - PL/SQL (12 HRS)

Introduction to PL/SQL - block structure - data types - variables and constants assignment and expressions conditional and iterative control - writing PL/SQL Program- procedures - functions.

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only) (12 HRS)

Data modeling- Modeling Three Schema Architecture- Entity Relationship (ER) model- Entities Attributes and Relation (EAR) models- Entity Relationship Diagrams.

SELF STUDY:

Characteristics of data in database - Keys - character Function - date Functions.

TEXT BOOKS:

1. Database management Systems - Alexis Leon & Mathews Leon, L&L Consultancy services Pvt.Ltd ,2008.
2. ORACLE: The complete reference - George Koch & Kevin Loney, Tata McGraw Hill, 2004.

REFERENCE BOOK

1. Introduction to Database Management - Naveen Prakash, Tata McGraw Hill, Tata McGraw Hill, First reprint, 2006.

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|--|
| CO 1 | To know about various types of DBMS |
| CO 2 | To avoid redundancy in DBMS |
| CO 3 | Create the database for real time applications |
| CO 4 | Update the existing records in the database |
| CO 5 | Use PL/SQL for solving common database related issues. |

II B.COM(CA)
SEMESTER -III

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|--------------|-----------|----------|---------|
| USCC | 19K3CC9 | ORACLE LAB | Practical | 2 | 1 |

COURSE DESCRIPTION

Using tools to create and use RDBMS queries.

COURSE OBJECTIVE/S

To create and use oracle database for solving common problems.

SYLLABUS

PROGRAM LIST:

1. Program using DDL Commands
2. Program using DML Commands
3. Program using Constraints
4. Simple select query
5. Ordering of the result
6. Grouping the result
7. Sub queries
8. Creation of views
9. To find greatest among three numbers
10. To find factorial of a given number
11. To generate the Fibonacci Series
12. To check prime number
13. To find reverse of number using Procedure
14. To find NCR using function

**II B.COM CA
SEMESTER -III**

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|--------------------------|----------|----------|---------|
| USCC | 19K3CC10 | PRINCIPLES OF MANAGEMENT | THEORY | 5 | 3 |

COURSE DESCRIPTION

This course presents the principles, techniques, and concepts needed for managerial analysis and decision-making.

COURSE OBJECTIVE/S

To gain basic knowledge in the management functions.

SYLLABUS

UNIT I INTRODUCTION

(15 HRS.)

Management: Meaning - Definition - Characteristics of management - Management as an art and science - Management as a profession - Emergence of Management thought - Taylor, Henry Fayol, and Peter Drucker.

UNIT II PLANNING

(15 HRS.)

Meaning and definition - Characteristics - Importance - Limitations - process of **planning** - **Types of Planning** - **Steps in planning (Self Study)** - MBO

UNIT III ORGANISATION

(15 HRS.)

Organisation: Concepts - Nature - Steps - Leadership - Nature - Importance - Leadership Styles. Delegation - Importance - Process - Types - Decentralization - Advantage & Disadvantage - Factors .

UNIT IV STAFFING

(15 HRS.)

Meaning of Staffing - Elements - Importance - **Recruitment** - **Sources of Recruitment (Self Study)** - Selection - Selection procedure .

UNIT V MOTIVATION AND CONTROL

(15 HRS.)

Motivation Meaning - Nature - Importance - Maslow's and Herzberg's theory, Control - Meaning - Nature - Types - Process - Techniques - MBE.

REFERENCES:

1. C.B. Gupta ,Principles of Management , Sultan Chand & Sons, New Delhi,19th edition,2017,.
2. L.M. Prasad, Principles and Practice of Management, Sultan Chand & Sons,9th edition,2016,
3. Gupta R.S., Sharma B.D., Bhalla N.S, Principles of Management, KalyaniPublishers,New Delhi 7th Edition2013,

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|---|
| CO 1 | Outline the concept of management and to review the contribution of various thinkers of management . |
| CO 2 | Define planning and the type of plan which would be applicable to the various organizations. |
| CO 3 | Evaluate leadership styles and to anticipate the consequences of each leadership style. |
| CO 4 | Utilize the appropriate approach and analytical skills to deal with issues that arise in staffing, recruitment and selection. |
| CO 5 | Apply the different theories in their life. |

II B.COM(CA)
SEMESTER -IV

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|-------------------------------------|------------------|----------|---------|
| USCC | 19K4CC11 | PRINCIPLES OF MANAGEMENT ACCOUNTING | PROBLEM & THEORY | 6 | 4 |

COURSE DESCRIPTION

Students gain knowledge of the Management Accounting Concepts and Techniques.

COURSE OBJECTIVE/S

To gain in-depth knowledge in the techniques of Management Accounts.

SYLLABUS

UNIT I: INTRODUCTORY CONCEPTS [18 HRS]

Management Accounting – Meaning - Nature, Functions and Scope - Financial Statement – Meaning-Nature and **limitations of Financial Statement** - Analysis and Interpretation of Financial Statement.

UNIT II: RATIO ANALYSIS [18 HRS]

Ratio – Meaning - Classification of Ratios - Profitability Ratios - Turnover Ratios - Financial Ratios - **Advantages of Ratio Analysis.**

Lab: Computation of Ratios using Accounting Packages.

UNIT III: FUND FLOW STATEMENT [18 HRS]

Meaning of Fund Flow Statement – Objectives, Advantages and **Limitations of Fund Flow Statement** - Preparation of Fund Flow Statement.

UNIT IV: CASH FLOW STATEMENT**[18 HRS]**

Meaning of Cash Flow Statement - **Difference between Cash Flow Analysis and Fund Flow Statement** - Utility of Cash Flow Analysis - Limitations of Cash Flow Analysis- Preparation of Cash Flow Statement

UNIT V: MARGINAL COSTING**[18 HRS]**

Meaning - Contribution - **Marginal Cost Equation** - Break Even Point - Margin of Safety - Profit Volume Ratio - Applications of Marginal Costing - Limitations of Marginal Costing.

SELF STUDY:

Management Accounting - Nature, Functions and Scope.

TEXT BOOK:

1. Management Accounting - A. Murthy & S. Gurusamy, 2013, Vijay Nicole Imprints Pvt Ltd, Chennai.

BOOKS FOR REFERENCE:

1. Cost and Management Accounting - S.P. Jain & Narang, 2013, Kalyani Publishers
2. Cost and Management Accounting - Dr.S.N. Maheshwari, 14th Revised & Enlarged Edn. 2013

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|--|
| CO 1 | Summarize the meaning and scope and knowledge on management Accounting. |
| CO 2 | Estimate the financial statement in practical point of view. |
| CO 3 | Evaluate the concept of fund flow statement. |
| CO 4 | Utilize the knowledge about cash flow statement. |
| CO 5 | Compute the concept of marginal costing with practical problems (20% theory & 80% problem) |

**II B.COM(CA)
SEMESTER -IV**

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|-----------------|----------|----------|---------|
| USCC | 19K4CC12 | WEB PROGRAMMING | Theory | 4 | 3 |

COURSE DESCRIPTION

Web technology can be defined as the interface between web server and web clients.

COURSE OBJECTIVE/S

This course enables the students to gain expertise in Web designing and techniques for improving the accessibility of an HTML document

SYLLABUS

UNIT I – INTRODUCTION

(12 HRS)

Introduction – About Internet-History of the Internet-Internet Services and Accessibility-Uses of the Internet-Protocols-Web Concepts.

UNIT II - INTERNET PROTOCOLS

(12 HRS)

Internet Protocols-Host Names-Internet Applications and Application Protocols-Email protocols-SMTP-POP-IMAP.

UNIT III - HTML(HYPertext MARKUP LANGUAGE)

(12 HRS)

SGML-Outline of an HTML Document-Head Section-Body Section-HTML Forms

UNIT IV – JAVASCRIPT

(12 HRS)

Language Elements-Objects of JavaScript-Other Objects-Arrays.

UNIT V - DYNAMIC HTML(DHTML)

(12 HRS)

Cascading Style Sheets (CSS)-Coding CSS-Properties of Tags-Property Values-Other Style Properties-In-Line Style Sheets-Embedded Style Sheets-External Style Sheets-Grouping-Class as Selector-ID as Selector-Event Handling-Filters and Transitions.

UNIT VI - DYNAMISM(Evaluation Pattern-CIA only) (12 HRS)

Creating simple static web pages for college web site

SELF STUDY :

About Internet-History of the Internet. Html-Head Section-Body Section.

TEXT BOOK:

1. Web Technology (A Developer's Perspective) -, Published by Asoke K. Ghosh, PHI Learning Private Limited, N.P. Gopalan and J. Akilandeswari, 2nd edition, 2014.

REFERENCE BOOKS:

1. Internet and Web Design -published by Firewall Media -Ramesh Bangia, Second Edition 2005.
2. Internet Technology and Web design -Published by Tata McGraw Hill Education Private Limited-First Reprint @ 2011

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|--|
| CO 1 | Understand the basics of internet technologies. |
| CO 2 | Develop and understanding of common Internet protocols. |
| CO 3 | Apply markup languages for creating web pages |
| CO 4 | To Use scripting languages to transfer data and add interactive components to web pages. |
| CO 5 | Design a responsive web site using DHTML and CSS. |

II B.COM(CA)
SEMESTER -IV

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|-----------------------|-----------|----------|---------|
| USCC | 19K4CC13 | LAB - WEB PROGRAMMING | PRACTICAL | 2 | 1 |

COURSE DESCRIPTION

The best technologies for solving web client /server problems.

COURSE OBJECTIVE/S

Students will gain the skills and experience needed for developing a web oriented project and entry into web designing and development careers.

PROGRAM LIST:

1. Simple programs in HTML
2. Digital India web site Designing in HTML
3. Simple programs in JavaScript
4. Button animation in JavaScript
5. To display the Digital clock in JavaScript
6. Mouse over the words to see the cursor change in DHTML CSS
7. To set the Watermark in DHTML CSS
8. Mouse over the squares and the background color will change In DHTML CSS
9. To Click to turn on/off the light using DHTML CSS
10. To Blink the text in DHTML Text

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|---|
| CO 1 | Develop simple web pages. |
| CO 2 | Use scripting languages to transfer data and add interactive components to web pages. |
| CO 3 | Use CSS for creating stylized web pages. |
| CO 4 | To apply text formatting using DHTML. |
| CO 5 | To develop animation using DHTML. |

II B.COM(CA)**SEMESTER -IV***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|---------------------------|-----------------|-----------------|----------------|
| USCC | 19K4CC14 | BUSINESS ECONOMICS | Theory | 5 | 3 |

COURSE DESCRIPTION

This course introduces economic concepts and principles which are useful in understanding the general economic environment within which businesses and other organisations operate.

COURSE OBJECTIVE/S

To impart the knowledge about the economic theory and procedure which help to arrive at right business decision.

SYLLABUS**UNIT I: MANAGERIAL ECONOMICS: (15 HRS)**

Meaning - Nature and Scope of Managerial Economics – Relationship between Managerial Economics and other disciplines – Role and Responsibilities of Managerial Economist.

UNIT II: DEMAND: (15 HRS)

Meaning - Determinants and types of demand– Demand distinctions – Elasticity of demand – Demand Forecasting – Methods of demand forecasting.

UNIT III: COST ANALYSIS: (15 HRS)

Cost concepts, Classifications and determinants – Cost output relationship – Break even analysis – Production function – Supply analysis.

UNIT IV: MARKET STRUCTURE:**(15 HRS)**

Perfect Competition - Features and Price determination - Monopoly – Features and Price determination - Monopolistic Competition - Features & Price determination - Oligopoly – Features.

UNIT V: NATIONAL INCOME:**(15 HRS)**

Definition – Concepts of National Income – Methods of calculating National Income – Consumption – Savings – Investment.

TEXT BOOK:

1. Managerial economics – Dr. S. Sankaran, (2013 Edition), 7th edition.

Margham Publication.

REFERENCE BOOKS:

1. Economics Samuelson & Nordhaus –, Tata McGraw Hill.
2. Managerial Economics G.S. Gupta –, Tata McGraw Hill.
3. Managerial Economics Joel Dean –, Mote & Paul.
4. Micro Economic Theory D.N. Dwivedi –, Vikas Publishing House.
5. Managerial Economics Wali and Kalkundrikar .
6. Managerial Economics , Varshney & Maheswari –, Sultan Chand & Son

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------------|---|
| CO 1 | To understand the basic elements of managerial economics aspects and role of managerial economist |
| CO 2 | Exposure to the concept of law of demand, and various elasticity of demand |
| CO 3 | To describe cost concepts & Break Even Analysis |
| CO 4 | To gain in depth knowledge and pricing policy under Perfect Competition Monopoly, Monopolistic Competition, Oligopoly |
| CO 5 | To compute national income under various methods |

II B.COM(CA)**SEMESTER -V***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|-----------------------|----------|----------|---------|
| USCC | K5CC17 | PROGRAMMING IN PYTHON | Theory | 3 | 3 |

COURSE OBJECTIVE/S

The course is designed to provide Basic knowledge of Python.

SYLLABUS**UNIT 1: I INTRODUCTION TO PYTHON****[9 Hours]**

History -Features -Setting up path – Literal constants – Variables and identifiers – Data types

– Operators – Operations on strings – Other data types.

UNIT 2: DECISION CONTROL STATEMENTS**[9 Hours]**

Conditional statements – Loop structures - Iterative statements – Nested loops – Break –

Continue – Pass – Else used with loops

UNIT 3: FUNCTIONS, MODULES AND PACKAGES**[9 Hours]**

Function definition – Function call - Variable scope – Return statement – More on defining functions – Lambda function –

Documentation strings - Recursive functions – Modules –

Packages – Standard library modules – Globals()- Locals() –

Reload()- Function redefinition.

UNIT 4: IV STRINGS AND LIST MANIPULATIONS**[9 Hours]**

Strings: Concatenating - Appending - Multiplying strings –

Strings are immutable – Formatting operator – Built in string

functions - Slice – ord() and chr() – In and not in functions –

Comparing strings – Iterating string. List: Accessing values –

Updating values – Nested list – Cloning – Basic list operations –
List methods

UNIT 5: FILE HANDLING**[9 Hours]**

File: File path – Types of files – Opening and closing files –
Reading and writing files – File position – Rename and delete a
file

Self Study:

File Handling Concepts

Text Book

1. Python Programming – Reema Thareja , Oxford University Press , 2017.

Books for Reference

1. Think Python – Allen B.Downey ,O'Reilly Publications, 2nd Edition.
2. Exploring Python – Timothy A.Budd, Tata Mc Graw Hill, 2017

III B.Com CA**SEMESTER -V***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|----------------------------------|------------------|-----------------|----------------|
| USCC | K5CC18 | PROGRAMMING IN PYTHON LAB | Practical | 2 | 1 |

COURSE OBJECTIVE/S

This course enables the students to get practical knowledge about python software.

SYLLABUS

1. Write a program to swap two variables without using third variable.
2. Write a program to compute the area of triangle when the three sides are given.
3. Write a program to compute whether a given number is an Armstrong number.
4. Write a program to convert a given binary number to its equivalent decimal number.
5. Write a program using functions to generate the Floyd's triangle for a specified number of rows.
6. Write a program to check whether an entered string is a palindrome or not.
7. Write a program to sort words in alphabetical order.
8. Write a program to compute mean, variance and standard deviation using List.
9. Write a program to copy contents of an input file to an output file.

III B.Com(CA)**SEMESTER -V***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|-------------|--------------|----------|-----------|---------|
| USCC | K5CC19 | E-COMMERCE | Theory | 5 | 5 |

COURSE DESCRIPTION

This course enables the activity of buying or selling of products on online services or over the Internet.

COURSE OBJECTIVE/S

This course enables the students to get in-depth knowledge about how commerce is done electronically by means of Internet.

SYLLABUS**UNIT I - E-COMMERCE & MODE OF E-COMMERCE (15 HRS)**

Background - E-Com environment - Electronic Data Interchange

UNIT II - APPROACHES TO SAFE E-COM (15 HRS)

Overview - Secure transport protocols - secure transactions - Secure Electronic Payment Protocol (SEPP) - SET certificates for authentication

UNIT III - E-CASH & PAYMENT SCHEMES (15 HRS)

Internet monetary payment & security requirements - payment & purchase order process - online Electronic cash

UNIT IV - SECURITY (15 HRS)

Need for computer security - specific intruder approaches - security tools

UNIT V - ENTERPRISE SECURITY (15 HRS)

Enterprise networking and access to the internet - Antivirus programs - security teams

SELF STUDY :

Antivirus programs - security teams

TEXT BOOK

1. Web commerce technology handbooks - Daniel Minoli, Emma Minoli, Tata Mcgraw hill publishing co. Ltd, 16th edition ,2008.

REFERENCE BOOKS

1. E-Commerce - Kamlesh K. Bajaj and Debjani Nag- Tata McGraw hill publishing co. Ltd, 17th edition ,2009.

III B.Com CA**SEMESTER -V***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|---------------------------------|-----------------------------|-----------------|----------------|
| USCC | K5CC20 | TAX LAW AND PRACTICE - I | Theory & Problem | 6 | 5 |

COURSE DESCRIPTION

This course includes basic concepts of income tax, and students can understand the interaction of various components involved in the determination of income tax.

COURSE OBJECTIVE/S

This course helps the students to gain in-depth knowledge for tax planning.

SYLLABUS**UNIT I: INCOME TAX ACT 1961 (15 HRS.)**

Definitions - Basis of charge - Previous Year - Assessee - Assessment Year - Person-Residential status - exempted income.

UNIT II: INCOME FROM SALARIES (15 HRS.)

Salary - Meaning of salary for different computations - Tax treatment of different forms of salary income - Allowances - Perquisites - Employees' provident fund - computation of salary.

Practical: Computation of salary in Excel

UNIT III: INCOME FROM HOUSE PROPERTY (15 HRS.)

House Property - Gross Annual Income - Deductions under section 24 - Computation.

UNIT IV: INCOME FROM PROFITS AND GAINS OF BUSINESS OR PROFESSION [15HRS.]

Chargeability - General Principles governing assessment of business income - Method of accounting - Schemes of deductions and allowances - Principles governing admissibility of deductions under sections 30 to 44D - Valuation of Stock - Problems on computation of Income from Business/Profession.

UNIT V: INCOME FROM CAPITAL GAIN AND OTHER SOURCE [15HRS.]

Capital Gains - Meaning of Capital asset - Computation of Capital Gain - Other Sources.

SELF STUDY: Principles governing admissibility of deductions under sections 30 to 44D

TEXT BOOK

- Income Tax Law and Accounts- Dr. H. C. Mehrotra & D.S. P. , Goyal, 54th edition, Sahitya Bhawan Publications.

REFERENCE

- Income Tax Law and Practice - T.S. Reddy and Hari Prasad Reddy
- Student Guide to Income Tax - Dr. Vinod K. Singhani

II B.COM(CA)**SEMESTER -V***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|-------------------------|--------------------|----------|---------|
| USCC | K5CC21 | PRINCIPLES OF INSURANCE | THEORY & PRACTICAL | 5 | 4 |

COURSE OBJECTIVE/S

This course helps the students to specialize in the field of Insurance.

SYLLABUS**UNIT I: INSURANCE****[15 Hours]**

Definition and nature of insurance – Functions of Insurance – Principles of Insurance - Evolution of insurance – Kinds of Insurance – Types of Insurance organizations in India - Role and importance of insurance.

Lab: Form filling for taking Insurance Policy.

UNIT II: CONTRACT OF INSURANCE**[15 Hours]**

Insurance contract – Nature of General Contract Insurable Interest – Utmost Good Faith – Warranties – Proximate cause – Assignment and Nomination - Annuities – Features – Types of annuities contract.

UNIT III: SURRENDER VALUE & VALUATION & SURPLUS: [15 Hours]

Surrender value – Bases of calculating Surrender Value – Payment of surrender value - Valuation and surplus – Calculation process – Sources of Surplus – Difference between surplus and profit – Bases of allotment of profit – Methods of distribution of surplus – classification of bonus – Bonus options.

UNIT IV: MARINE INSURANCE**[15 Hours]**

Marine insurance policies - Marine losses – Total loss – Partial loss – General Average – Expenses - payment of claims – Documents in different types of claims.

UNIT V: FIRE INSURANCE**[15 Hours]**

Nature and use of fire insurance - kinds of policies – payment of claims – payment and discharge by adjuster – waiver and estoppels - Re – insurance – Method of Reinsurance.

Self Study:

Re – insurance – Method of Reinsurance.

TEXT BOOK

- Insurance Principles and Practice – M.N. Mishra, 2014.

REFERENCE

- Risk Management and Insurance - A.C. Williams, 2004.
- Insurance Principles & Practice - I.Singh, Katyal, Arora, 2008.

III B.COM(CA)**SEMESTER -VI***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|--------------------|--------------------|----------|---------|
| USCC | K6CC22 | ACTIVE SERVER PAGE | THEORY & PRACTICAL | 5 | 4 |

COURSE OBJECTIVE/S

This course helps the students to get more knowledge on Web programming which plays a major role in today's scenario.

SYLLABUS**UNIT I: BASICS OF ASP PROGRAMMING****[15 Hours]**

Active Server Page – Installing and configure IIS – ASP Objects – ADO object – ASP components – Web site coding language.

UNIT II: REQUEST AND RESPONSE OBJECT**[15 Hours]**

Creating Web site Interactivity – Web based communication – Request object – Response object.

UNIT III: SERVER OBJECT**[15 Hours]**

ASP Page and Object Context – Server side includes – Server Object – ASP Error object

UNIT IV : APPLICATION, SESSION OBJECT**[15 Hours]**

Maintaining states with cookies – Default and Virtual ASP application – Application Object – global.asa file – Using Application Object – ASP Sessions – Session Object.

UNIT V: ASP AND DATABASE**[15 Hours]**

Optimizing Database interactions- Connection Object- Record set object – Record set methods and properties – Recordset navigation and manipulation operations.

SELF STUDY:

Employee Database

TEXT BOOK :

- ASP 3.0 Beginner's Guide by Dave Mercer, TataMc Graw Hill Publishers, 2008.

REFERENCE:

- ASP 3 Programming Bible – Eric A. Smith. Wiley India Pvt., Ltd., 2002.
- ASP Unleashed., By Walter, Stephen, Pearson publications, Delhi, 2008
- Teach yourself Active Server Pages in 14 days, Techmedia publication, New delhi, 2000

III B.COM(CA)**SEMESTER -VI***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|------------------------|-----------|----------|---------|
| USCC | K6CC23 | ACTIVE SERVER PAGE LAB | PRACTICAL | 2 | 1 |

COURSE OBJECTIVE/S

This course helps the students to get more knowledge on Web programming which plays a major role in today's scenario.

SYLLABUS

1. Sample programs in HTML
2. Sample programs in VB Script.
3. Simple web page designing in ASP
4. Login page validation
5. Hotel Management web site
6. Web site for Computer Shop
7. Program using Cookies
8. Program for Manipulating Student database
9. Program for Manipulating Employee database
10. Commercial website building based on any products

III B.Com CA
SEMESTER -VI

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|---------------------------|------------------|----------|---------|
| USCC | K6CC24 | TAX LAW AND PRACTICE - II | Theory & Problem | 5 | 4 |

COURSE DESCRIPTION

This course emphasizes on various components involved in the determination of the income tax.

COURSE OBJECTIVE/S

This Course helps the students to gain in-depth knowledge regarding the Income Tax returns.

SYLLABUS

UNIT I SET OFF AND CARRY FORWARD OF LOSSES [15 HRS]

Mode of set off and carry forward - Inter-source adjustments - Inter-head adjustments - Carry forward of loss

.UNIT II INCOME OF OTHER PERSONS INCLUDED IN ASSESSEE'S TOTAL INCOME [15 HRS]

Transfer of income without transfer of assets - Recoverable transfer of assets - Remuneration of Spouse - Income from assets transferred to spouse - Income from assets transferred to Son's Wife - Income from assets transferred to a person for the benefit of spouse - Income from assets transferred to a person for the benefit of Son's Wife - Income of minor child - Conversion of Self-acquired property into Joint family property and subsequent partition - Income from the accretion to assets - Clubbing of negative income.

UNIT III DEDUCTIONS & ASSESSMENT**[15 HRS]**

Deductions to be made in computing total income – computation of tax liability– Assessment of Individuals – Assessment of Hindu Undivided families

UNIT IV TAX ADMINISTRATION**[15 HRS]**

Deduction of tax at source – Collections of tax at source-Advance payment of tax- Refund of tax.

Practical: E.Filing

UNIT V TAX AUTHORITIES**[15 HRS]**

Income tax authorities-Powers and Duties –Procedure for assessment-Types of assessment –Penalties and Offences

SELF STUDY: Deduction of tax at source – Collections of tax at source

TEXT BOOK

- Income Tax Law and Account- Dr. H. C. Mehrotra Units I – IV

REFERENCE

- Income Tax Law and Practice - T.S. Reddy and Hari Prasad Reddy
- Student Guide to Income Tax - Dr. Vinod K. Singhania

III B.COM(CA)**SEMESTER -VI***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|-----------------------|--------------------|-----------------------------|-----------------------------|------------------|----------------|
| USCC | K6CC25 | CORPORATE ACCOUNTING | THEORY & PROBLEM | 6 | 5 |

COURSE DESCRIPTION

Students will understand the concept of accounting for companies' in preparation of final accounts.

COURSE OBJECTIVE/S

This course helps the students to know the full functioning of companies and their accounting concepts.

SYLLABUS**UNIT I Share Capital****[18 Hours]**

Company Accounts - Share Capital – At Par, Premium, Discount - Issue of shares Applications - Allotment - Calls - Issue of shares at premium - Issue of shares at discount - Forfeiture of shares - Reissue of forfeited shares (Simple problems only). Preference shares – Redemptions of Preference shares.

UNIT II FINAL ACCOUNTS OF COMPANIES**[18 HRS.]**

Contents of Final statements – Trading Profit and Loss Accounts and Balance sheet - Horizontal form of balance sheet – Calculation of Managerial remuneration.

Practical: Preparation of Final Accounts in TALLY

UNIT III VALUATION OF GOODWILL AND SHARES**[18 HRS.]**

Definition of Goodwill-Nature and Scope of Goodwill-Factor affecting value of Goodwill- Methods of valuing Goodwill - Average Profit Method and

Super Profit Method – Capitalization Method - Valuation of Shares - Net Assets Method - Yield Method - Fair Value.

UNIT IV AMALGAMATION, ABSORPTION AND EXTERNAL RECONSTRUCTION [18 HRS.]

Calculation of purchase consideration - Net assets method and net payment method - treatment of fraction shares — Preparation of Balance sheet of new companies.

UNIT V LIQUIDATION OF COMPANIES [18 HRS.]

Meaning of the Liquidation or winding up – modes of winding up- Liquidators Final Statement and Statement of affairs.

Self Study: Valuation of goodwill and Valuation of shares

TEXT BOOK

- Corporate Accounting - T. S. Reddy & Murthy, 6th edition, Margham Publication, New Delhi, 2013,

REFERENCE

- Advanced Accountancy - R.L. Gupta & M. Radhaswamy
- Advanced Accountancy - M.C. Shukla
- Advanced Accountancy - S. P. Jain & K. L. Narang

I B.COM(CA)**SEMESTER -I***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|-----------------------|--------------------|-------------------------------|-----------------------------|------------------|----------------|
| USCC | 19K1AC1 | DESCRIPTIVE STATISTICS | THEORY & PROBLEM | 5 | 5 |

COURSE DESCRIPTION

This course is an introduction to descriptive statistics, measures of central tendency, measures of dispersion, correlation, and regression.

COURSE OBJECTIVES

To gain an in-depth knowledge about the application of various methods in Statistics.

UNITS**UNIT I INTRODUCTION & MEASURES OF CENTRAL TENDENCY****[15 HRS]**

Introduction of statistics - Characteristics - Requisite of a good average - Mean - Simple Average: (Individual, Discrete, Continuous) - Weighted Average, Combined mean - Median (Individual, Discrete, Continuous) - Mode (Individual, Discrete, Continuous) - Diagrammatic and graphic presentation of data using Excel - Calculation of averages using Excel.

UNIT II MEASURES OF DISPERSION**[15 HRS]**

Objects - Properties - Absolute and Relative measures - Range - Quartile deviation - Mean deviation - Standard deviation - Variance.

UNIT III CORRELATION**[15 HRS]**

Introduction - Co-efficient of correlation and Causation - Types of correlation - Positive and Negative - Simple - Linear and Non-linear methods - Scatter Diagram - Graphic - Karl Spear son's Co-efficient of correlation - Rank Correlation Co-efficient - Concurrent Deviation method..

UNIT IV REGRESSION ANALYSIS**[15 HRS]**

Introduction - Methods of regression analysis – Regression Equation of X on Y - Regression Equation of Y on X –Deviations Taken from Arithmetic Means of X and Y - Deviations Taken from Assumed Means – Regression Equations In Case of Correlation Table – Standard Error of Estimate.

UNIT V INDEX NUMBERS & TIME SERIES**[15 HRS]**

Index Number: Introduction- Types, Aggregate - Weighted, Price relatives - Tests - Fixed base, Chain base, Shifts, Consumer price index, Aggregate, Family budget method. **Time series:** - **Moving average, Method of least squares.(Self Study)**

TEXT BOOK:

1. Statistical Methods - S.P. Gupta,
28th edition, Sultan chand & sons, New Delhi, 2009.

REFERENCES:

1. Statistics - R.S.Pillai & V.Bhagavathi, 7th edition, Sultan chand & sons, New Delhi.

I B.COM(CA)
SEMESTER -II

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|-----------------------------|-----------------------------|-----------------|----------------|
| USCC | 19K2AC2 | DISCRETE MATHEMATICS | THEORY & PROBLEM | 5 | 5 |

COURSE DESCRIPTION

This course provides complete skill to understand basic function of Mathematics and their use in Business and Finance.

COURSE OBJECTIVES

To gain an in-depth knowledge about the application of various methods in Maths.

UNITS

UNIT I MATRIX ALGEBRA

[15 HRS]

Equal matrices - Diagonal matrix - Scalar matrix - Unit matrix - Null matrix - matrix operations: Addition & Subtraction of matrices - Multiplication of matrices - Properties of transpose - Determinants of a matrix - Properties of determinants - Singular & Non-singular matrices - Reciprocal of matrix - Simultaneous linear equations - Application of Addition and Multiplication of matrix using MS. Excel.

UNIT II DIFFERENTIAL CALCULUS

[15 HRS]

Introduction- Limits- Continuity differentiation derivative of X^n - Derivative of e^x - Product rule - Quotient rule - Function of a function rule - Parametric differentiation - Successive differentiation (Excluding log and trigonometric functions). Applications of derivative - marginal cost - marginal revenue .(Self Study)

UNIT III LAWS OF INDICES & LINEAR EQUATIONS [15 HRS]

Indices – Positive Indices – Fractional Indices – Operational Indices – Equations – Degree of an Equation – Simultaneous linear Equations.

UNIT IV MATHEMATICS IN BUSINESS PRACTICES [15 HRS]

a) Simple interest - b) Compound interest - c) Annuities - d) Discount on bills – e) Profit & Loss - f) Payroll wages commission.

UNIT V THEORETICAL DISTRIBUTION [15 HRS]

Introduction – Binomial distribution - Poisson distribution - Normal distribution - (fitting a normal curve).

TEXT BOOK:

1. Business mathematics - P.R.Vittal, Margham publications, Chennai

BOOKS FOR REFERENCE:

1. Business Mathematics - P.R.Vittal, Margham publications, Chennai

SEMESTER -III
(OFFERED To BBA)

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|----------------------------------|----------|----------|---------|
| USCC | 19U3ACK3 | PRINCIPLES & PRACTICE OF BANKING | THEORY | 5 | 5 |

COURSE DESCRIPTION

This course enables the students to know about the banking law and application of technology in banking

COURSE OBJECTIVE/S

This course helps the students to know about the concepts in banking, the types of accounts in a bank, the types of customers dealt by the banker. It also gives an indepth detail of negotiable instrument, E-banking and its forms.

SYLLABUS

UNIT IBANKERS & CUSTOMERS

(15HRS.)

Banker and Customer - Definition of banking – Definition of Customer – Relationship between a banker and a customer – Obligation of banker to Honour Cheques - liability of the banker in Case of Wrongful Dishonour of Cheques – obligation to maintain Secrecy – Banker’s Rights.

UNIT II BANK INSTRUMENTS

(15HRS)

Negotiable Instruments – Definition – Essential Features – definition of Promissory note, Bills of exchange and Cheques – Distinguishing features of Cheque, Bill of exchange and pro Note –Endorsement – Kinds – Crossing – Kinds.

UNIT III CUSTOMER ACCOUNTS

(15HRS)

Customer’s Accounts with the Banker - Fixed Deposit Accounts – Savings bank Accounts – Recurring Deposit Accounts – Current Accounts.

Lab: Filling Forms for different Bank accounts.

Practical learning: Documenting of challan of various banks.

UNIT -IV TYPES OF CUSTOMER (15HRS)

Special Types of Customers – Minor – Married Woman – Illiterate Persons – Lunatics – Drunkards – Trustees – Executives And administrators – Joint Hindu family – Partnership Firm – Joint Stock Companies.

UNIT VE-BANKING (15HRS)

Traditional Banking Vs E- Banking – Facets of E –banking – E- banking transactions – E Banking Models– advantages of E Banking – Constraints in E Banking.

Self Study: E-Banking

TEXT BOOK FOLLOWED

1. Banking Theory Law and Practice, Gordon and Natarajan, Himalaya Publishing House, 22nd edition, 2014.

BOOKS FOR REFERENCE

1. Banking Law and Practice, Gurusamy, Tata Mcgraw, Hill publishing company ltd, 2nd edition, 2009
2. Banking Theory Law and Practice, B.S.Raman, United publishers, 2010
3. Banking Theory Law and Practice, P.N.Varshney, Sultan chand& sons, 2008
4. Banking Theory law and Practice, K.P.M.Sundaram& P.N. Varshney, Sultan Chand & sons, 2009

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES | KNOWLEDGE LEVEL (ACCORDING TO REVISED BLOOM'S TAXONOMY) | PSOs ADDRESSED |
|------------|---|--|-----------------------|
| CO 1 | Outline about banker and customers. | K1 | PSO1 |
| CO 2 | Identify Negotiable Instrument and the types of crossing. | K1, K2 | PSO7 |
| CO 3 | Explain about the types of deposits to the public. | K1 & K3 | PSO1 |
| CO 4 | Analyse about the types of customers dealt by the banker | K1, K2 & K3 | PSO4 |
| CO 5 | Use E-banking in her day to day life. | K2 & K4 | PSO3 |

SEMESTER –IV**Offered to B.B.A*****For those who joined in 2019 onwards***

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|---------------------------|------------------------|--|-----------------|----------------------|----------------|
| USCC | 19U4ACK4 | MANAGEMENT INFORMATION SYSTEM | Theory | 5 | 5 |

COURSE DESCRIPTION

This course helps the students see the connection between Information System and Business performance.

COURSE OBJECTIVE/S

To know the usage of information systems in the field of management

SYLLABUS**UNIT I INTRODUCTION TO INFORMATION TECHNOLOGY(15 HRS.)**

A computer system-Computer Hardware – computer software - Programming Languages – Introduction to Database – DB Hierarchy – DBMS.

UNIT II INTRODUCTION TO MIS (15 HRS.)

Evolution of MIS – Concept - Definition – nature and scope– characteristics –function – Benefits and role of MIS – Importance – Structure of MIS.

UNIT III MIS AND FUNCTIONAL INFORMATION SYSTEM (15 HRS.)

Classification of MIS :TPS, MIS, DSS, ESS, OAS's, BES's –Functional information system :Production, marketing, finance and accounting, materials, personnel system.

UNIT IV DECISION MAKING TECHNIQUES (15 HRS.)

Decision making A concept-Simon's model of decision making-Types of decisions-Decision making and MIS-DSS- Decision techniques- Characteristics and Capabilities of DSS.

UNIT V BUSINESS APPLICATIONS OF INFORMATION SYSTEM(15 HRS.)

E- Commerce –Categories of E-commerce-E-Commerce Infrastructure-E-commerce Applications.

UNIT VI DYNAMISM(Evaluation Pattern-CIA only)

Assume an old man visits your organisation and ask you to show him the MIS of your organisation. State How would you make him understand the structure of MIS.

REFERENCES.

1. Management Information System, Managerial perspectives IV edition -D.P.Goyal.
2. Management Information system – C.S.V.Murthy
3. Management Information system – Gordon Davis and Olson

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|---|
| CO 1 | Describe the role of information technology and information systems in business |
| CO 2 | Record the current issues of information technology and relate those issues to the firm |
| CO 3 | Know the different functional information system in an enterprise. |
| CO 4 | Effectively communicate strategic alternatives to facilitate decision making. |
| CO 5 | Analyze how information technology impacts a firm |

III B.Com(CA)**SEMESTER -V***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|-------------------|----------|----------|---------|
| USCC | K5ME1 | SECURITY ANALYSIS | THEORY | 5 | 4 |

COURSE DESCRIPTION

This course focuses on the fundamental principles and techniques of security analysis. The course will have special deal with the topics equity valuation models

COURSE OBJECTIVE/S

To gain in - depth knowledge about investing of funds in the stock market investments.

SYLLABUS**UNIT I INVESTMENT MANAGEMENT****[15 HRS]**

Investment - Investment Vs. speculation- Real and Financial Assets - Investment objectives - Investment Decision Process - Factors of Sound Investment - Direct and Indirect Investing .-SEBI and Investors' protection.

UNIT II PRIMARY MARKET & SECONDARY MARKET**[15 HRS]**

Indian Capital Market -Participants in Indian Capital Market - Types of Issue of Securities in Indian Capital Market - New issue Market - Functions of New Issue Market - Secondary Market - Functions of Stock Exchange - Listing of Securities in stock exchange - Rolling Settlement - Indices - SEBI and Investors' protection in capital Market - On-line Stock trading

UNIT III SECURITY RISK AND VALUATION**[15 HRS]**

Security Risk – Sources of Risk – Types of Risk - Systematic Risk & Unsystematic risk – Risk Aversion and Risk Premium - Statistical measures for calculating risk (Beta and Standard deviation) - Equity & Bond Valuation – Calculation of Beta and Standard deviation Using Excel.

UNIT IV FUNDAMENTAL ANALYSIS**[15 HRS]**

Fundamental Analysis – Top-Down approach to Fundamental Analysis – Economic Analysis – Techniques for Economic Analysis – Industry analysis - Company Analysis

UNIT V TECHNICAL ANALYSIS**[15 HRS]**

Dow Theory - Chart Analysis - Efficient Market Hypothesis.

SELF STUDY: Indian Capital Market- Security Risk

TEXT BOOK

- Investment Management-Dr. R.P. Rustagi, Sultan Chand & Sons, New Delhi.

REFERENCE:

- Investment Management - V. K.Bhalla, Sultan chand & sons, New Delhi.
- Investment Management - Preeti Singh, Himalaya Publishing House, Mumbai.
- Investment Management – Dr.V.A.Avadhani, Himalayan Publishing House.
- Security Analysis and Portfolio Management - Dr. Punithavathy Pandian, Vikas Publication.

III B.Com(CA)**SEMESTER -V***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|--------------------------------|----------|----------|---------|
| USCC | K5ME2 | FINANCIAL SERVICES AND MARKETS | THEORY | 5 | 4 |

COURSE OBJECTIVE/S

To expose the students to the financial markets and financial products and services.

SYLLABUS**UNIT -I: FINANCIAL SERVICES****[15 Hours]**

Meaning-Classification-Scope-Fund based activities - Non fund based activities-Modern activities-sources of revenue-causes for financial innovation-new financial products and services-Innovative financial instruments-Challenges facing the financial service sector.

UNIT -II: SEBI AND ITS MARKET**[15 Hours]**

SEBI- Guidelines-objectives-functions-powers of SEBI-New issue market-functions of new issue market-Distinction between new issue and stock exchange-Instruments of issue-relationship between new issue and stock exchange-Listing of securities –Group A, Group B, Group C shares.

Practical learning: Online trading

UNIT -III: LEASING**[15 Hours]**

Definition-Steps in leasing transaction-types of lease-financial lease-operating lease-leverage lease-sale and lease back-cross border lease-Advantage of lease-Disadvantage of lease- legal aspects of lease-contents of lease agreement-accounting treatment of lease.

UNIT –IV: MUTUAL FUNDS**[15 Hours]**

Introduction-meaning-fund unit Vs share-Types/Classification of fund-importance of mutual fund-Risk-Facilities available to investor-General guide lines of mutual funds 2000.

UNIT –V: Derivatives**[15 Hours]**

Meaning-Definition-kinds of financial derivatives-forwards –features of forwards-financial forwards-futures features of futures-types of futures-forward Vs futures-Advantage of forward and futures-Options –features of option—share option-currency option-benefits-Swap-features of swap-advantages of swap-Importance of derivatives.

Self Learning: SEBI and its market

TEXT BOOK

- Financial Markets and Services – E. Gordon & K. Natarajan Revised edition -2010, Himalaya publication, Mumbai.

REFERENCE

- Indian Financial System –H.R. Machiraju Revised edition 2010, Vikas publishing house, New Delhi.
- Financial Services - M.Y. Khan, Revised Edition 2000, Tata Mc Graw hill, New Delhi.
- Financial markets and institutions - E. Gordon and Dr. K. Natrajan Himalaya publishing house, Mumbai.

III B.COM(CA)**SEMESTER -VI***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|-----------------------|--------------------|----------------------------------|-----------------|------------------|----------------|
| USCC | K6ME3 | HUMAN RESOURCE MANAGEMENT | THEORY | 5 | 4 |

COURSE DESCRIPTION

This course provides an introduction to the various functions of human resource management, including compensation, training and development, health and safety, labour relation and arbitration

COURSE OBJECTIVE/S

This course helps the students to specialize the relationship in all levels of Management.

SYLLABUS**UNIT I HUMAN RESOURCE MANAGEMENT****[15 HRS]**

Concept - Scope - Importance of Human Resource Management - Functions of Human Resource Management

UNIT II HUMAN RESOURCE DEVELOPMENT:**[15 HRS]**

Induction-objectives of induction-**Training**- Need for Training - Importance of Training - Methods and Techniques of Training - **Career planning** - Meaning -Career planning Terminology - Objectives of Career planning- Process of Career planning

UNIT III COMPENSATION**[15 HRS]**

Factors affecting compensation - Methods of Wage payment - **Job Evaluation** - Objectives of Job Evaluation - process of Job Evaluation - Methods of Job Evaluation .

Lab: Human Resource Management and accounting

UNIT IV WORK WELFARE AND SAFETY**[15 HRS]**

Employee Welfare – Meaning of employee welfare – Types of welfare services. **Employee Health and safety** - Working conditions affecting health – Occupational hazards and diseases – Employee safety – Safety provisions under the Factories Act.

UNIT V INDUSTRIAL RELATIONS**[15 HRS]**

Concept - Objectives - Approaches, Causes - Measures for improving industrial relations, Industrial disputes - Causes of industrial disputes, Settlement of industrial disputes.

SELF STUDY:

Career planning - Meaning Career planning Terminology-objectives of Career planning- process of Career planning

TEXT BOOK:

1. Human Resource Management - Dr. C. B. Gupta, eighth edition, published by Sultan Chand and Sons New Delhi

REFERENCES:

1. Human Resource Management - Dr. C. B. Mamoria, Himalaya publish House, Mumbai
2. Human Resource Management - P. C. Tripathi published by Sultan Chand and Sons New Delhi

III B.COM(CA)**SEMESTER -VI***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|-----------------------|--------------------|-----------------------------|-----------------------------|------------------|----------------|
| USCC | K6ME4 | FINANCIAL MANAGEMENT | THEORY & PROBLEM | 5 | 4 |

COURSE DESCRIPTION

This course discusses the financial manager's role within a company, including financing decisions, investing decisions and risk/return tradeoffs

COURSE OBJECTIVE/S

This course helps the students to understand the techniques of controlling the cost and maximizing profit in an organization.

SYLLABUS**UNIT I: FINANCIAL MANAGEMENT****[15 Hours]**

Financial Management – Introduction-meaning- Objectives of the Firm: Profit Maximisation Vs. Wealth Maximisation-Other Objectives-Position and Role of Finance Manager

UNIT II: COST OF CAPITAL**[15Hours]**

Securities and Types of Securities: Debt, Equity and Preferred Stock.
Leverage-meaning-types of leverage-Cost of Capital: Cost of Debt Cost of Equity, Cost of Retained Earnings and Weighted Average Cost of Capital.

UNIT III: WORKING CAPITAL**[15 Hours]**

Working Capital –Types of working capital Management and Determinants of Working Capital - Sources of Working Capital. Management of Receivables – Meaning and purpose- Cost of Maintaining Receivables. Aspects of Management of receivables Credit analysis-Control of Receivables

UNIT IV: CAPITAL BUDGETING**[15 Hours]**

Techniques of Capital Budgeting - Capital Budgeting Process. Time Value of Money - Investment Evaluation Methods: Payback Period, Accounting Rate of Return, Net Present Value and Internal Rate of Return.

UNIT V: DIVIDEND DECISION**[15 Hours]**

Dividend Decision - Factors Determining Dividend Decision - Alternative Forms of Dividends: Dividend Theories-Walter's Model-Gordon's Model-Modigliani-Miller Hypothesis.

SELF STUDY :

Management Receivables – Aspects – Controls of receivables

TEXT BOOK:

- Financial Management –Dr.A.Murthy 2010, Margham Publication, Chennai

Books for Reference:

- Financial Management - Dr. S.N. Maheswari, 2003, S.Chand&sons, New Delhi.
- Financial Management - I.M. Pandey, 2005, Vikas Publication House Pvt., Ltd., New Delhi.

III B.COM(CA)**SEMESTER -VI***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|-------------------------------------|-----------------|-----------------|----------------|
| USCC | K6ME5 | ENTERPRISE RESOURCE PLANNING | THEORY | 5 | 5 |

COURSE DESCRIPTION

Students gain knowledge of the working of ERP software and the different modules and their operation.

COURSE OBJECTIVE/S

This course enables the students to get in-depth knowledge about the planning and management in organizations.

UNITS**UNIT I: EVOLUTION OF ERP****[15 HOURS]**

Overview - traditional information model - need for change - Evolution of packaged software solution - Enterprise resource planning - meaning - Evolution - advantages & disadvantages.

UNIT II: SELECTION & ROLE OF PEOPLE**[15 HOURS]**

Process - Definition - Project schedule creations - Policies - Accounting & Finance - Implementation strategy - Vendors & Consultants - In-House implementation - Vendors - Role of vendors - Consultants - Role of consultants - Project management & monitoring.

UNIT III TYPES OF MODULES**[15 HOURS]**

Finance - Manufacturing - Human resource - Plant maintenance - Materials - management - Quality management - Sales & Distribution.

UNIT IV: IMPLEMENTATION & LIMITATIONS**[15 HOURS]**

After implementation - Organisational structure - Roles & skills - Knowledge management - application management - Implementation requirement.

UNIT V: ERP & APPLICATIONS**[15 HOURS]**

ERP a manufacturing perspective –MRP-MRP-II-JIT-CAD/CAM-PDM-MTO/MTS-ATO-ETO-CTO – ERP and Related Technologies- ERP & E-Commerce.

Lab: Computation of accounts using ERP package.

SELF STUDY:

ERP and Related Technologies.

TEXT BOOK

- ERP Demystified - Alexis Leon(MC Graw Hill Book co) Edition 2008.

REFERENCE

- Enterprise Resource Planning - Vinod Kumar(Prentice hall of India Pvt ltd)2nd Edition 2003.

III B.Com(CA)**SEMESTER -VI***For those who joined in 2019 onwards*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|---------------------|-----------------|-----------------|----------------|
| USCC | K6ME6 | COMPANY LAW | THEORY | 5 | 4 |

COURSE DESCRIPTION

This course provides a clear understanding of the fundamentals of company law is critical for anyone who is looking to understand corporate and economic laws and regulations in India.

COURSE OBJECTIVES

To gain in-depth knowledge in the Companies Act.

UNITS**UNIT 1: NATURE OF COMPANY****[15 HRS]**

Definition of company - Characteristics of Company - Company Distinguished from Partnership.- Formation of a Company – Certificate of Incorporation – Promoter - Pre-incorporation - Provisional Contracts.
Practical: Online Application of Certificate of Incorporation.

UNIT 2: LEGAL DOCUMENTS**[15 HRS]**

Meaning - Purpose - Contents of Memorandum - Alteration of Memorandum - Meaning - Contents of Articles - Form of Articles - Table - Alteration of Articles - Articles and Memorandum - their Relation.

UNIT 3: PROSPECTUS**[15 HRS]**

Definition - Contents of Prospectus - Misstatements in Prospectus and their Consequences - Statement in Lieu of Prospectus.

UNIT 4: COMPANY MANAGEMENT**[15 HRS]**

Directors – Definition - Appointment of Directors-Qualification of Directors - Duties of Directors – Secretary – Definition - Duties and Rights of Company Secretary.

UNIT 5: COMPANY MEETING**[15 HRS]**

Meaning-Kinds – Requisites of a Valid meeting – Resolutions - Kinds of Resolutions.

TEXT BOOK:

1. Elements of Company Law - N.D. Kapoor , Published by Sultan Chand and Sons, New Delhi, 14th Revised Edition (Reprint, 2015)

BOOKS FOR REFERENCE:

1. Company Law - Ashok Bagrial, Vikas Publish House Pvt. Ltd. New Delhi, 12th Edition (Reprint, 2015)
2. Company Law - Avatgar Singh, New Age International Publisher, New Delhi, 14th Edition (Reprint, 2016)

I B.COM(CA)
SEMESTER -I

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|-----------------------|--------------------|--------------------------------|-----------------------------|------------------|----------------|
| USCC | 19KINME | FUNDAMENTALS OF COSTING | THEORY & PROBLEM | 2 | 2 |

COURSE DESCRIPTION

A study of budgeting and cost control systems including a detailed study of manufacturing cost accounts and reports, job order costing, and process costing.

OBJECTIVE:

To gain basic knowledge in the costing.

UNITS

UNIT I INTRODUCTION

[6HRS]

Meaning and scope of cost accounting – Elements of cost

UNIT II COST

[6 HRS]

Classification of cost – Preparation of cost sheet.

UNIT III MATERIAL CONTROL

[6HRS]

Meaning – steps involved, pricing of material issues – Material losses (LIFO, FIFO, Weighted average only simple problems).

UNIT IV LABOUR COST

[6 HRS]

Meaning – Labour cost control procedure, labour turnover, idle time and overtime methods of wage payment time.

UNIT V OPERATING COSTING [6HRS]

Operating costing, characteristic, Methods.

Text Book:

1. Cost Accounting, Pillai and Bhagavathi , Published by S. Chand Publishing, 2010

Reference Books:

1. Cost Accounting, DR.S.N. Maheswari, Mahavir Publications; Fifth Edition edition (2015)

2. Cost Accounting, S.P. Jain & K.L. Narang, 2nd revised edition, 2006, Kalyani publishers, New Delhi.

I B.COM(CA)**SEMESTER -II***For those who joined in 2019 onwards*

| PROGRAMM E CODE | COURSE CODE | COURSE TITLE | CATEGOR Y | HRS/ WEE K | CREDI TS |
|----------------------------|------------------------|------------------------------------|---------------------------------|---------------------------|---------------------|
| USCC | 19K2NME | FUNDAMENTALS OF COSTING | THEORY & PROBLEM | 2 | 2 |

COURSE DESCRIPTION

A study of budgeting and cost control systems including a detailed study of manufacturing cost accounts and reports, job order costing, and process costing.

OBJECTIVE:

To gain basic knowledge in the costing.

UNITS**UNIT I INTRODUCTION****[6HRS]**

Meaning and scope of cost accounting – Elements of cost

UNIT II COST**[6 HRS]**

Classification of cost – Preparation of cost sheet.

UNIT III MATERIAL CONTROL**[6HRS]**

Meaning – steps involved, pricing of material issues – Material losses (LIFO, FIFO, Weighted average only simple problems).

UNIT IV LABOUR COST**[6 HRS]**

Meaning – Labour cost control procedure, labour turnover, idle time and overtime methods of wage payment time.

UNIT V OPERATING COSTING**[6HRS]**

Operating costing, characteristic, Methods.

Text Book:

1. Cost Accounting, Pillai and Bhagavathi , Published by S. Chand Publishing, 2010

Reference Books:

1. Cost Accounting, DR.S.N. Maheswari, Mahavir Publications; Fifth Edition edition(2015)

2. Cost Accounting, S.P. Jain & K.L. Narang, 2nd revised edition, 2006, Kalyani publishers, New Delhi.

II B.Com(CA)**Semester III***(For those who joined in 2019 onwards)*

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|-------------|-------------------------|----------|-----------|---------|
| USCC | 19K3SB 1 | INTRODUCTION TO BANKING | THEORY | 2 | 2 |

COURSE DESCRIPTION

The course explores the role of financial institutions by providing instruction on financial theory and government regulations.

COURSE OBJECTIVE/S

To develop in depth skill in the field of banking

SYLLABUS**UNIT -I: BANKERS&CUSTOMER****[8 HRS]**

Definition of Banker & Customer - Classification of Banks.

UNIT-II:DEPOSITS**[4 HRS]**

General precautions for opening an a/c- Application form - Specimensignature - Letter of introduction - Interview - Account in cash - Mandate in writing - Verification of documents-Conversant with the provisions of special acts - Pay-in-slip book, Cheque book and Pass book - Passport size photograph - KYCRegulations.

UNIT-III : TYPESOFDEPOSIT**[4 HRS]**

Current deposit a/c, Fixed deposit a/c-Savings Deposit a/c -Insurance Linked Saving-Bank Deposits-Recurring deposits-Other deposits.

UNIT-IV : BANKER-CUSTOMERSPECIALRELATIONSHIP**(8 HRS)**

Minor or infant -A married woman- Drunkard- A partnership firm -A joint stock company- Non trading companies-Private companies-Non trading Association-Executors, Administrators & Trustees-Jointa/c.

UNIT-V :PASS BOOK**[6HRS]**

Correct Entry-Wrong Entry-Entries favorable to the customer-Entries favorable to the banker.

Self Study: Current deposit a/c, Fixed deposit a/c-Savings Deposit a/c – Recurring deposits- Other deposits.

UNIT VI - BANKING AND FINANCIAL AWARENESS-CURRENTAFFAIR

Banking regulation act 1949- RBI policy – Types of Accounts.

TEXT BOOKS:

1. Banking theory lawandpractice-E.Gordon and K.Natarajan, Mumbai Himalaya Publishig House, Delhi 25th edition 2016.

REFERENCEBOOKS:

1. Banking theory lawandpractice -PM.Sundharam&PN.Varshney, New sultan chand&Sons , Chennai,21st edition(2015).Banking andfinancialsystem - B.santhanam, ChennaiMarghamPublishers(2012)

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|--|
| CO 1 | To understand the basic concepts of bankers and customer relationship. |
| CO 2 | To describe different forms of deposits |
| CO 3 | To differentiate the types of deposits. |
| CO 4 | To identify and interpret the bankers and customer special relationship. |
| CO 5 | Compare the correct entry and wrong entry in the pass book. |

II B.Com C.A
SEMESTER -IV

For those who joined in 2019 onwards

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|-------------|-------------------|--------------------|-----------|---------|
| USCC | 19K4SB2 | PRACTICAL BANKING | THEORY & PRACTICAL | 2 | 2 |

COURSE OBJECTIVE/S

To develop an in depth skill in the field of banking

SYLLABUS

UNIT I INTRODUCTION & NEGOTIABLE INSTRUMENT [6HRS]

Filling up the account opening forms -. Definition –characteristics of negotiable instrument-cheques –definition-cheques and bill of exchange

UNIT II CHEQUES [6HRS]

Specimen of cheques-printed form-special printed forms-cheque drafts-Bankers cheque-golden cheque scheme-Bank orders scheme.

UNIT III CROSSING [6 HRS]

General crossing –special crossing –double crossing –who can cross cheque – opening of crossing – liability of endorser.

UNIT IV ENDORSMENT AND LOAN FORMS [6 HRS]

Meaning-Effect of material alteration-material alteration and the banker-Material alteration – significance of endorsement-assignment vs endorsement-kinds of endorsement- regularity of endorsement ..Jewel loan, Education loan,Housingloan,Personal Loan

UNIT V FILLING THE FORMS [2 HRS]

Filling up the various accounts challans-demand draft pay in slip – other pay in slip-Opening Locker facility- credit Card-ATM Card-Debit Card-Forms of Add On card, Mobile Banking, Online Banking.

UNIT VI DYNAMISM[2 HRS] (Evaluation Pattern-CIA only)

Bank Marketing: Current Issues, Trends and Developments.

TEXT BOOKS:

1. Banking theory law and practice, E.Gordon and K.Natarajan, Mumbai Himalaya Publishing House, Delhi 25th edition

REFERENCE BOOKS:

1. Banking theory law and practice - KPM.Sundharam & P.N.Varshney, New Sultan Chand & Sons, Chennai, 21st edition (2015).

2. Banking and financial system - B.santhanam, Chennai Margham Publishers (2012).

WEB REFERENCES: □

<https://www.emeraldinsight.com/doi/abs/10.1108/EUM0000000001058>

COURSE OUTCOMES

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

| NO. | COURSE OUTCOMES |
|------|--|
| CO 1 | Outline about negotiable instrument. |
| CO 2 | Identify cheque and draft. |
| CO 3 | Explain about the types of crossing |
| CO 4 | Analyse about the types of endorsement |
| CO 5 | Use the knowledge obtained practically |

III B.Com(CA)**SEMESTER -V**

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDIT S |
|-----------------------|--------------------|---------------------------------|-----------------|------------------|-----------------|
| USCC | K5SB3 | SKILLS FOR BANK EXAM - I | PROBLEMS | 2 | 2 |

COURSE DESCRIPTION

Skill based paper is to develop their skills .Quantitative aptitude is one of the top competitive subject which will students really want to learn and to be expert.

COURSE OBJECTIVE/S

The students will be able to develop knowledge and understanding for their career needs and to develop skill and competences to successfully manage the diverse range of situations which occur in a dynamic banking environment

SYLLABUS**UNIT I: QUANTITATIVE APTITUDE – I [6 Hours]**

Simplification –Numbers - Average – Problems on ages

UNIT – II: QUANTITATIVE APTITUDE – II [6 Hours]

Percentage – Profit and Loss – Ratio –Time and work – Time and distance

UNIT – III: QUANTITATIVE APTITUDE – III [6 Hours]

Simple Interest and Compound Interest – Area – Volume and Surface areas

UNIT – IV: QUANTITATIVE APTITUDE – IV [6 Hours]

Height and distances – Surds and Indices – Decimal fraction

UNIT – V: QUANTITATIVE APTITUDE –V

[6 Hours]

Logarithm - Permutation and Combination - Probability

TEXT BOOK

- Agarwal R.S. Quantitative Aptitude, Sultan Chand & sons, New Delhi.
- State Bank of India recruitment of clerical staff – Unique Publishers
New Delhi

REFERENCE

Bank clerks' examination - Unique Publishers New Delhi

III B.Com(CA)**SEMESTER -V**

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|-----------------------|--------------------|--|-----------------|-----------------|----------------|
| USCC | K5SB4 | SOFT SKILLS FOR BANK EMPLOYMENT | THEORY | 2 | 2 |

COURSE DESCRIPTION

This course enables candidates to enhance skills in listening, communication, Group discussion which are required for job profile.

COURSE OBJECTIVE/S

This paper is designed to develop reading skills, communication skills, and speaking skills by having the student read aloud each page and discussing the content of the material.

SYLLABUS**UNIT I INTERVIEW SKILL****(6 HRS)**

Introduction – Types of Interview -Preparing for an Interview- Understanding Interview Questions-Handling Interview Questions –Interview Strategies– Model Questions in Interview –Dress Code for an Interview-Reason for Rejections in Interview

Practical learning: Interview**UNIT II GROUP DISCUSSION (GD)****(6 HRS)**

Introduction – Employer expectation during GD – Getting GD started- To Succeed in a GD – Positive & Negative behavior in GD – Common Mistakes

UNIT III SUPPLEMENTARY SKILLS**(6 HRS)**

Communication Skill - Effective Interpersonal Communication – Listening Skill – Listening Attributes – Rules of thumb for good listening.

UNIT IV ADVANCED SUPPLEMENTARY SKILLS**(6 HRS)**

Curriculum Vitae (CV) -Purpose of CV-Preparing CV-Designing an effective CV-Resume Building-Resume style-Guidelines to write a Resume.

UNIT V PRACTICAL EXPOSURE**(6 HRS)**

Practical exposure in interview – GD - Communication Skill - Resume Building.

Self study: Curriculum Vitae

Text book:

1. Resumes and Interviews, The Art of winning- M. Ashraf Rizvi, The McGraw -Hill publishing company- New Delhi. **Publication Date** 2007.
2. Interview skills & Group Discussions-Praveen Joe.I.R, University science press.

**III B.COM(CA)
SEMESTER -VI**

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|-------------|--------------------------------|----------------|-----------|----------|
| USCC | K6SB5 | SKILLS FOR BANK EXAM-II | PROBLEM | 2 | 2 |

COURSE DESCRIPTIONS

Skill based paper is to develop their skills. The process of thinking about something in a logical way in order to form a conclusion or judgement.

COURSE OBJECTIVES

The students will be able to develop knowledge that helps for their career needs.

UNIT I : GENERAL ENGLISH - I (6 HRS)

Spotting Errors- Comprehension- Fill in the Blanks-Synonyms – Antonyms

UNIT II : GENERAL ENGLISH - II (6 HRS)

Sentence Improvement , Passage Completion(Cloze Tests) - Completing Statements - Ordering of Words

UNIT – III: VERBAL REASONING - I (6 HRS)

Number series - Letter and Symbol Series - Analogies - Verbal Classification

UNIT – IV: VERBAL REASONING-II (6 HRS)

Logical Sequence of Words, Arithmetical Reasoning, Data Sufficiency, Decision Making Verification of Truth of the Statement.

UNIT – V: CLERICAL APTITUDE AND DESCRIPTIVE ENGLISH [6 Hours]

CLERICAL APTITUDE: Practice Exercise – 1, Practice Exercise – 2, Practice Exercise – 3, Practice Exercise – 4.

Descriptive English: Paragraphs, point of Views, Essays in Outline.

Current Affairs – Inventions – General Science – World Geography.

Descriptive English: Paragraphs, point of Views, Essays in Outline.

TEXT BOOKS:

1. STATE BANK OF INDIA RECRUITMENT OF CLERICAL STAFF – Unique Publishers New Delhi
2. BANK CLERKS' EXAMINATION - Unique Publishers New Delhi

III B.Com CA
SEMESTER -VI

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/ WEEK | CREDITS |
|----------------|-------------|--------------|----------|-----------|---------|
| USCC | K6SB6 | E - BANKING | Theory | 2 | 2 |

COURSE DESCRIPTION

E- banking provides the knowledge of electronic means of banking.

COURSE OBJECTIVE/S

To develop an in-depth skills in the field of E- Banking

SYLLABUS

UNIT -I E - BANKING:

[6 HRS]

Meaning – Services – Benefits – Opportunities – Risk management – Types of risk.

UNIT -II INTERNET BANKING:

[6 HRS]

Meaning – Internet banking Vs. Traditional banking – Mechanics – Services – Drawbacks– Major issues.

UNIT -III MOBILE BANKING:

[6 HRS]

Mobile Banking: Meaning – Definition – Features – Services – Registration.

UNIT -IV TELEPHONE BANKING

[6 HRS]

Telephone Banking: Meaning – Definition – Features – Benefits – Mechanism – Banking facility – System – Drawbacks.

UNIT -V AUTOMATIC TELLER MACHINE & ELECTRONIC FUND TRANSFER [6 HRS]

Automatic Teller Machine: Concept – Features – PIN – Biometrics – Types – Mechanics – Functions. Electronic Fund Transfer: Meaning – Steps – Benefits – RBI guidelines.

Practical: Biometric System of Transaction in ATM

Self-study: Electronic Fund Transfer

TEXT BOOK:

1. Banking Theory Law and Practice – Dr. S. Gurusamy, Tata McGraw – Hill, New Delhi, 20th Edition (Reprint, 2015)

I B.Com(CA)
SEMESTER -V & VI

| PROGRAMME CODE | COURSE CODE | COURSE TITLE | CATEGORY | HRS/WEEK | CREDITS |
|----------------|-------------|------------------------|----------|----------|---------|
| USCC | 19UGSLK1 | BUSINESS ORGANISATIONS | THEORY | -- | 2 |

COURSE DESCRIPTION

This course provides a clear understanding of the fundamentals of company law is critical for anyone who is looking to understand corporate and Business.

COURSE OBJECTIVE/S

To gain in-depth knowledge and techniques in the field of Corporate and Business.

SYLLABUS

UNIT-I – INTRODUCTION

Concepts of Business, Trade , Industry and Commerce – Features of Business -Trade Classification - Aids to Trade – Industry – Classification – Relationship of Trade, Industry and Commerce.

UNIT II- BUSINESS FUNCTIONS AND ENTREPRENEURSHIP

Functions of Business and their relationship - Factors influencing the choice of suitable form of organization – Meaning of Entrepreneurship – Characteristics of a good entrepreneur - Types – Functions of Entrepreneurship.

UNIT -III – FORMS OF BUSINESS ORGANIZATIONS

Sole Proprietorship – Meaning – Characteristics – Advantages and Disadvantages – Partnership - Meaning – Characteristics- Kinds of partners – Advantages and Disadvantages – Partnership Deed – Hindu-undivided Family – Cooperative Societies.

UNIT-IV- JOINT STOCK COMPANY

Joint Stock Company – Meaning – Characteristics – Advantages – Kinds of Companies – Differences between Private Ltd and Public Ltd Companies.

UNIT-V- COMPANY INCORPORATION

Preparation of important Documents for incorporation of Company – Memorandum of Association – Articles of Association – Differences Between Memorandum of Association and Articles of Association – Prospectus and its contents.

TEXT BOOK:-

1. Y.K.Bushan, Business organization and Management, Sultan Chand.

REFERENCE BOOKS

1. C.D.Balaji and G. Prasad, Business Organization - Margham Publications, Chennai.
2. R.K.Sharma and Shashi K Gupta, Business Organization - Kalyani Publications.
3. C.B.Guptha, Industrial Organization and Management, Sultan Chand.
4. Sherlekar, Business Organization and Management, Himalaya Publications.