

CURRICULUM AND SYLLABUS

2017

B.COM. COMPUTER APPLICATION



KALASALINGAM
Academy of Research and Education
UNIVERSITY

(Under Section 3 of UGC Act 1956)
(Accredited by NAAC with 'A' Grade)

Anand Nagar, Krishnankoil - 626 126.
Srivilliputtur (Via), Virudhunagar (Dt), Tamil Nadu.

B.Com. Computer Applications - CBCS Program Structure 2017-18

Semester	Part	Course Type	Course Code	Course Title	Hrs	Credit
I	I	Language 1	BAE17R111	English Language	6	6
	IV	AECC1	CHY17R103	Environmental Studies	2	2
	III	Core 1	BCO17R101	Financial Accounting	6	6
		Core 2	BCC17R102	Information Technology in business (MS Office Lab)	6	6
Total				4	20	20
II	II	Language 2	BAE17R112	Tamil - I	6	6
	IV	AECC2	BAE17R106	Communication English	2	2
	III	Core 3	BCC17R103	C-Programming with Practical	6	6
		Core 4	BCO17R104	Business Statistics	6	6
	Total				4	20
III	II	Language 3	BAE17R214	Tamil - II	6	6
	III	Core 5	BCC17R201	RDBMS (RDBMS Lab)	6	6
		Core 6	BCO17R202	Income Tax Law and Practice - I	6	6
	III	SEEC 1	BCC17R202 BCO17R203 BCO17R204	Any One of the Following 1. E-commerce 2. Advanced Accounting 3. Retail Marketing	4	4
Total				4	22	22

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	I	Language 4	BCO17R209	Business Communication	6	6
	III	Core 7	BCO17R205	Corporate Accounting	6	6
		Core 8	BCO17R206	Cost Accounting	6	6
IV	III	SEEC 2	BCC17R203	Any One of the Following 1. Software Development with visual basic (Visual Basic Lab)	4	4
			BCO17R207	2. Income Tax Law and Practice-II		
			BCO17R208	3. Business Mathematics		
Total				4	22	22
V	III	DSE 1	BCO17R301	Any One of the Following 1. Principles of Marketing	6	6
			BCO17R301	2. Internet and web design (HTML Lab)		
			BCO17R302	3. Partnership Accounting		
	III	DSE 2	BCO17R303	Any One of the Following 1. Financial Management	6	6
			BCC17R302	2. Software Engineering		
			BCO17R304	3. Special Accounts		

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		SEEC 3	BCC17R303	Any One of the Following 1.Desktop publishing (DTP Lab)	4	4
			BCO17R307 BCC17R304	2. Entrepreneurship 3.Management Information System		
	III	GE 1	BCO17R309 BCO17R310	Any One of the Following 1. Principles of Micro Economics 2. Business Environment	6	6
Total				4	22	22
VI	III	DSE 3	BCO17R311 BCO17R312	Any One of the Following 1.Banking 2.Manage ment Accounting	6	6
			BCO17R313	3.Computerised Accounting System (Tally Lab)		
	III	DSE 4	BCO17R314 BCO17R315 BCO17R316	Any One of the Following 1.International Trade 2. Investment Management 3.Consumer Protection	6	6
	III	SEEC 4	BCC17R305	Any One of the Following 1.Multimedia Applications (Multimedia Applications Lab)	4	4

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VI		SEEC 4	BCO17R318 BCC17R306	2. Commerce Practical 3. Computer Graphics		
	III	GE 2	BCO17R319 BCO17R320	Any One of the Following 1. Indian Economy 2. Principles of Management	6	6
Total				4	22	22

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BAE17R111 – ENGLISH LANGUAGE	L	T	P	Credit
	4	1	0	6
Pre-requisite: NIL	Course Category			Language 1
	Course Type			Theory

COURSE OBJECTIVE(S):

1. To introduce World renowned poets to students.
2. To make them understand the nuances of Short stories.
3. To acquaint students with the writings of Nobel laureates.
4. To excel in Grammar.
5. To excel in Composition.

COURSE OUTCOME(S):

After completing this course, the student will be able to:

1. Introduce World renowned poets to students.
2. Make them understand the nuances of Short stories.
3. Acquaint students with the writings of Nobel laureates.
4. Excel in Grammar.
5. Excel in Composition.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H											
CO2						M						
CO3							M					
CO4			L									
CO5								M				

H - High Correlation M-Medium Correlation L-Low Correlation

UNIT – I – POETRY (12 Hours)

Nissim Ezekiel – Night of the scorpion Robert Frost – Road Not Taken Percy Bysshe Shelley – Ode to the West Wind

UNIT – II – SHORT STORIES (12 Hours)

Jesse Owens - My Greatest Olympic Prize R.K.Narayan – An Astrologer's Day Stephen Leacock – My Financial Career

UNIT – III – FICTION (12 Hours)

Ernest Hemingway – The Old man and the Sea

UNIT – IV – GRAMMAR (12 Hours)

- a. Tenses b. Nouns – Countable and Uncountable
- c. Kinds of Sentences d. Articles e. Prepositions

UNIT – V – COMPOSITION AND VOCABULARY (12Hours)

1. Composition

- a. Letter Writing (Formal and Informal)
- b. Curriculum Vitae c. Situational Conversation

2. Vocabulary

ONE WORD SUBSTITUTES:

alimony, amateur, amnesty, anaesthesia, anarchist, anatomy, anonymous, archive, atheist, autobiography, cannibal, carcinogen, cardiologist, carnivorous, centenarian, contemporary, connoisseur, cosmopolitan, crew, detective, (21 – 40) emigrant, epitaph, extempore, fauna, feminist, fleet, flora,

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forgery, gymnasium, gynaecologist, herbivorous, hypocrisy, incorrigible, kleptomania, lexicographer, manuscript, mercenary, misanthrope, mortuary, novice, (41 – 60) obituary, omniscient, ophthalmologist, optimist, omnipotent, orphan, panacea, parasite, pedestrian, pessimist, philanthropy philatelist, polygamy, posthumous, post-mortem, secular, somnambulist , theology, unanimous, utopia.

TEXT BOOK:

SadanandKamalesh. &Punitha, Susheela. Spoken English: A Foundation Course. Part 2 Orient Black Swan, New Delhi, 2011

REFERENCE BOOK:

Taylor, Grant. English Conversational Practice. New Delhi. Tata McGraw- Hill, 1975.

CHY17R103- ENVIRONMENTAL SCIENCE	L	T	P	Credit
	2	0	0	2
Pre-requisite: : Basic knowledge in Environmental Science at the school level	Course Category			AECC 1
	Course Type			Theory

COURSE OBJECTIVES:

1. To know the importance of environmental studies and methods of conservation of natural resources.
2. To describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
3. To explain the sources, environmental effects and control measures of various types of pollutions.
4. To select the appropriate methods for waste management.

5. To recall social issues and legal provision and describe the necessities for environmental act.

COURSE OUTCOMES:

At the end of the course, students would be able to

1. Know the importance of environmental studies and methods of conservation of natural resources.
2. Describe the structure and function of an ecosystem and explain the values and Conservation of bio-diversity.
3. Explain the sources, environmental effects and control measures of various types of pollutions.
4. Select the appropriate methods for waste management.
5. Recall social issues and legal provision and describe the necessities for environmental act

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L						M					
CO2					L							
CO3			M					L			M	
CO4					M					M		
CO5		M				M						

H - High Correlation M-Medium Correlation L-Low Correlation

UNIT-I: NATURAL RESOURCES

(12 Hours)

Definition, scope, and importance of environmental sciences - Need for public awareness- Natural resources: Forest resources, Water resources, Land resources, Mineral resources, and Energy resources - Role of an individual in conservation of natural resources.

UNIT-II: ECOSYSTEM AND BIODIVERSITY (12 Hours)

Concept of an ecosystem - Structure and function of an ecosystem - Food chains, food webs and ecological pyramids - Biodiversity - Definition, value of biodiversity- Hot spots of biodiversity - Threats to biodiversity - Endangered and endemic species of India - Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.

UNIT-III: ENVIRONMENTAL POLLUTION (12 Hours)

Sources, consequences and control measures of Air pollution, Water pollution, Soil pollution, Thermal pollution and nuclear pollution. Environmental threats -, Acid rain, Climate change, Global warming (Greenhouse effect), Ozone layer depletion. Fireworks: current environmental issues.

UNIT-IV: MANAGEMENT OF ENVIRONMENTAL POLLUTION (12 Hours)

Causes, effects, treatments methods and control measures of solid waste, municipal waste, biomedical waste - Waste minimization techniques - Cleaner technology-- Disaster management: floods, earthquake, cyclone, landslides and Tsunami.

UNIT-V: SOCIAL ISSUES AND THE ENVIRONMENT (12 Hours)

Water conservation, rain water harvesting- Environmental impact assessment- Precautionary and polluters pay principle- environment protection act - air (prevention and control of pollution) act - water (prevention and control of pollution) act -

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Population explosion - Family Welfare Programmes - Environment and human health - Human Rights - Women and Child Welfare.

TEXT BOOKS

1. Dhameja, S. K., Environmental Engineering and Management, S. K. Kataria and sons, New Delhi, 1st edition 2015.
2. Anubha Kaushik and Kaushik C.P., Environmental Science & Engineering” New Age international Publishers, New Delhi, 2010.

REFERENCE BOOKS

1. Gilbert M. Masters, Introduction to Environmental Engineering and Science, Pearson Education Pvt., Ltd., 2nd edition, 2004.
2. Erach Bharucha, Textbook for Environmental Studies, UGC, New Delhi, 2004. Miller T.G. Jr., “Environmental Science”, Wadsworth Publishing Co. USA, 2nd edition 2004.

BCO17R101 FINANCIAL ACCOUNTING	L	T	P	Credit
	6	0	0	6
Pre-requisite: The students should have the basic knowledge on accountancy.	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To teach the fundamental concepts and conventions of accounting
- CO2** To make the students to know subsidiary books and errors
- CO3** To understand the method of preparing BRS
- CO4** To have a clear idea of preparing final accounts of individuals
- CO5** To acquiring knowledge on methods of depreciation

COURSE OUTCOMES

At the end of the course, students would be able to

- CO1** Know the fundamental concepts and conventions of accounting
- CO2** Prepare subsidiary books and rectification of errors by the students
- CO3** Understand the method of preparing BRS
- CO4** Have clear idea of preparing final accounts of individuals
- CO5** Acquire knowledge on methods of depreciation

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2		L		L	M		M			M	S	
CO3	L	L	L		M			M				L
CO4		M		L	S	L		L		S		S
CO5	L	L	L	L		L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Definition of Book-keeping - Objects - Definition of Accounting - Functions of Accounting - Systems of accounting - Differences between book-keeping and accounting - Double entry system - Differences between double entry system and single entry system. Types of Accounts - Accounting Rules - Accounting concepts and conventions –Journal – Ledger - Trial balance - Objectives – Limitations.

UNIT – II

Subsidiary books – Types – Errors - Meaning of error - Types of errors –Rectification of errors - Suspense account.

UNIT – III

Bank Reconciliation Statement - Meaning - Reasons for differences - cash book vs pass book – Problems on favourable and overdraft model.

UNIT – IV

Final accounts - Meaning - Trading Account - Profit and loss account - Balance sheet - Treatment of simple adjustments.

UNIT – V

Depreciation - Meaning - Causes - Need or Reasons for providing depreciation - Methods of providing depreciation – Straight Line – Diminishing balance method - Annuity method - Sinking Fund Method.

Theory 20% and Problems 80%

TEXT BOOK:

1. R. L. Gupta and M. Radha samy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2013.

REFERENCE BOOKS:

1. V.Sudhakar, M.Anbalagan and K.Jeyalakshmi, Fundamentals of Financial Accounting – S. Chand & Sons 1st Edition, 2009
2. M. Arulanantham & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 2013.

BCC17R102 INFORMATION TECHNOLOGY IN BUSINESS	L	T	P	Credit
		4	0	4
Pre-requisite: Students can able to learn about computer hardware, networking, operating system and IT management.	Course Category			Core
	Course Type			Theory with practical

COURSE OBJECTIVES

- To describe the general understanding of how the computer works.
- To lead to design and operational task related to computer hardware components, network and software application.

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- To competent to write a simple assembly language programmes.
- To understand the usage of computer in current business world.
- To enrich knowledge on system analysis and design.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Explain the general understanding of how the computer works.
- CO2:** Entail the design and operational task related to computer hardware components, network and software application.
- CO3:** Able to write a simple assembly language programmes.
- CO4:** Know the usage of computer in current business world.
- CO5:** Enrich knowledge on system analysis and design.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	M	L		L	M		M			M		S
CO3	L		L		M			M			S	L
CO4	S	L		L		L		L		S		S
CO5	L		L	L		L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

Introduction : History of Computer- parts of Computer System, Hardware devices - Software operating system - Computer Networking - Visual Editor.

UNIT II

Data processing systems - batch, online and Real time system. Time sharing, multi programming and multiprocessing systems. Networking: Local and wide area networks.

UNIT III

Components of computers - input, output and storage devices- software : system software and Application software- Programming language - machine language - assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

UNIT IV

Operating systems: DOS, windows, UNIX, Windows NT, Windows 98 – E-Commerce- Internet – Extranet – e-mail and its uses - World Wide Websites - Mobile computers.

UNIT V

System Analysis and Design, computer based information system - Transaction processing- office Automation - Management Information System - decision support systems - expert system- artificial intelligence.

TEXT BOOK

1. Fundamentals of Computer - E.Balagurusamy, Tata Mc Graw Hill publication, New Delhi,2013.

REFERENCE BOOKS

1. P C Software made simple - R.K.Taxali, Tata Mc Graw Hill publication, New Delhi 2001
2. Introduction to computers - Alexis Leon and Mathews Leon- Vikas Publishing House Pvt Ltd, 2004.

MS OFFICE LAB		L	T	P	Credit
		0	0		
Pre-requisite: Enable the Students for acquiring basic computer knowledge	Course Category	Core			
	Course Type	Theory			

COURSE OBJECTIVES

- To prepare auditor's report, invitation and class time table using documentation in MS Word.
- To draw different types of charts using spread sheet in MS Excel.
- To prepare final accounts by using formula in MS Excel.
- To design presentations like for organization and for a product using presentation in MS. PowerPoint
- To prepare payroll for an employee data base of an organization using MS Access.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Prepare auditor's report, invitation, and class time table using documentation in MS Word.
- CO2:** Draw different types of charts using spread sheet in MS Excel.
- CO3:** Prepare final accounts by using formula in MS Excel.
- CO4:** Design presentations like for organization and for a product using presentation in MS. PowerPoint.

CO5: Prepare payroll for an employee data base of an organization using MS Access.

MS – WORD

1. Drafting of chairman's speech/auditor's report/minutes/agenda and the following operations.(Bold, underline, font size, style, background color, line spacing ,spell check, alignment, header and footer, inserting pages and page numbers, find and replace.
2. Preparation of invitations for the college functions using text boxes and clip arts.
3. Designing an invoice and account sales by using drawing toolbar, clip art, word art, symbols, borders and shading.
4. Preparation of class time table and performing of the following operations, inserting the table, data entry, alignment of rows and columns and change table format.
5. Preparation of notice for Annual General Meeting using mail merge operations.
6. Preparation of bio-data using wizard / templates.

MS – EXCEL

1. Preparation of mark list of your class(minimum of 5 subjects) and performing of the following operations data entry, total, average, result and ranking by using arithmetic and logical functions and sorting.
2. Preparation of final accounts (trading, profit and loss a/c and balance sheet) by using formula.

3. Drawing of the different types of charts (line, pie, bar) to illustrate year wise performance of sale, purchase, profit of the company using chart wizard.
4. Preparation of statement of bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

MS – POWER POINT

1. Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, special features, price and special offers etc. The presentation should work in manual mode.
2. Designing presentation slides for a organization details of five level of hierarchy of a company using organization chart.
3. Designing presentation slides for headlines NEWS of a popular TV channels and different animation to perform above slides.
4. Designing presentation slides for the seminar presentation using animation effects and perform the following operations: creation of different slides, changing background color, font color, using word art.

BAE17R106 –COMMUNICATIVE ENGLISH	L	T	P	Credit
	4	1	0	2
Pre-requisite: NIL	Course Category			AECC 2
	Course Type			Theory

COURSE OBJECTIVE(S):

The purpose of this course is to introduce students to the theory, fundamentals and tools of communication and to develop in them vital communication skills which should be integral to personal, social and professional interactions. One of the critical links among human beings and an important thread that binds society together is the ability to share thoughts, emotions and ideas through various means of communication: both verbal and non-verbal. In the context of rapid globalization and increasing recognition of social and cultural pluralities, the significance of clear and effective communication has substantially enhanced.

COURSE OUTCOME(S):

After completing this course, the student will be able to:

1. The present course hopes to address some of these aspects through an interactive mode of teaching-learning processes and by focusing on various dimensions of communication skills.
2. Language of communication, various speaking skills such as personal communication, social interactions and communication in professional situations such as interviews, group discussions and office environments, important reading skills as well as writing skills such as report writing, note-taking etc.

3. While, to an extent, the art of communication is natural to all living beings, in today's world of complexities, it has also acquired some elements of science. It is hoped that after studying this course, students will find a difference in their personal and professional interactions.
4. The recommended readings given at the end are only suggestive; the students and teachers have the freedom to consult other materials on various units/topics given below.
5. Similarly, the questions in the examination will be aimed towards assessing the skills learnt by the students rather than the textual content of the recommended books.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	H											
CO2		H										
CO3			H									
CO4					L							
CO5								M				

H - High Correlation M-Medium Correlation L-Low Correlation

UNIT-I INTRODUCTION: (12 Hours)

Theory of Communication, Types and modes of Communication

UNIT-II LANGUAGE OF COMMUNICATION: (12 Hours)

Verbal and Non-verbal (Spoken and Written) Personal, Social and Business Barriers and Strategies Intra Personal, Inter Personal and Group Communication

UNIT -III SPEAKING SKILLS: (12 Hours)

Monologue

Dialogue

Group Discussion

Effective Communication/ Mis- Communication

Interview

Public Speech

UNIT -IV READING AND UNDERSTANDING (12 Hours)

Cloze Reading

Comprehension

Summary Paraphrasing

Analysis and Interpretation

Translation (from Indian language to English and vice-versa)

Literary/Knowledge Texts

UNIT –V WRITING SKILLS (12 Hours)

Documenting

Report Writing

Making notes

Letter Writing

TEXT BOOK:

1. Language through Literature (forthcoming) ed. Dr. Gauri Mishra, DrRanjanaKaul, Dr Brat Biswas
2. Fluency in English Part II Oxford University Press, 2006

REFERENCE:

- 1) Business English, Pearson, 2008.

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BAE17R112 தமிழ் இலக்கிய வரலாறும் புதினமும்	L	T	P	C
	6	0	0	6
Pre-requisite:	Course Category			Language 2
	Course Type			Theory

ஹை -1

தமிழ் மொழியின் பழமையும் சிறப்பும் - திராவிட மொழிக்குடும்பம் தமிழ்நாடு - தமிழின் சிறப்புகள் பழந்தமிழ் இலக்கண நூல்கள் - தொல்காப்பியம் , நன்னூல் முதலிய இலக்கண நூல்கள், எழுத்து, சொல், பொருள், அதிகாரங்கள்

ஹை -2

சங்ககாலம் - மூன்றாம் சங்கங்கள் - இலக்கியச் சான்றுகள் - கல்வெட்டுச் சான்றுகள் இலக்கண, சங்க நூல்களின் சிறப்பு - பத்துப் பாட்டு - எட்டுத்தொகை - சங்கத் தமிழர் மாண்புகள்

ஹை -3

சங்கம் மருவிய காலம் - பதினெண் கீழ்க்கணக்கு நூல்கள் -வகைகள் காப்பிய இலக்கிய வரலாறு - ஐம்பெருங்காப்பியங்கள் - சிறு காப்பியங்கள் காப்பியக்கூறுகள்.

ஹை - 4

புதினம், தேடல்

ஹை -5

அடிப்படை இலக்கணம் முதல் , சார்பு, எழுத்துக்கள் , மொழி முதல், இறுதி எழுத்துக்கள், வல்லினம், மிகும் மிகா இடங்கள்

பாடநூல் :

1. தமிழ் இலக்கிய வரலாறு:

முனைவர், ச.வே.சுப்பிரணியன்
மணிவாசகர் பதிப்பகம், 31, சிங்கர் தெரு, பாரிமுனை,
சென்னை - 600 108

2.நன்னூல்-எழுத்ததிகாரம்:

முனைவர், ச.அழகேசன் உரை, சுதன் பதிப்பகம், தூத்துக்குடி

3. தேடல் - பொன்னீலன்

ஒன்பதாம் பதிப்பு, நியூபுக் ஹவுஸ் வெளியீடு, சென்னை - 98

BCC17R103 C -PROGRAMMING WITH PRACTICAL	L	T	P	Credit
	4	0	4	6
Pre-requisite: Provide the knowledge about fundamental concepts, control structure, arrays and pointers in C.	Course Category			Core
	Course Type		Theory with Practical	

COURSE OBJECTIVES

- To familiarize the students with the fundamental concepts of C
- To enhance the knowledge about loops and arrays in C.
- To obtain an execution pattern of control functions and structure and unions in C.
- To gain the knowledge about Pointers in C
- To obtain the knowledge about file processing in C.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Familiarize with the fundamental concepts of C.
- CO2:** Gain the idea about execution pattern of loops and arrays in C.
- CO3:** Enhance the knowledge about control functions and structure and unions in C.
- CO4:** Obtain the knowledge about Pointers in C
- CO5:** Develop the knowledge about file processing in C

UNIT-I

Introduction to 'C' Language: Character set-variables and Identifiers, Built-in Data Types-Variable definition, Arithmetic Operators and Expressions-Constants and Literals, Simple Assignment Statement-Basic Input/output Statement-Simple 'C' programs.

UNIT-II

Conditional Statements and Loops: Decision making within a program-Conditions, Relational Operators, Logical connectives-If statement, If-else statement-Loops: While loop, Do-while loop, For loop, Nested loops, Infinite loops-Switch Statement-Structured Programming.

Arrays: One Dimensional arrays-Array manipulation-Two Dimensional arrays.

UNIT-III

Functions: Top-down approach of problem solving-Modular programming and functions-Prototype function-Passing arguments to a function.

Structures and Unions: Structure variables-Nested structure-structures and functions-Structures and arrays-Union.

UNIT-IV

Pointers: Address operators-Pointer type declaration-Pointer assignment-Pointer initialization-Pointer arithmetic-Functions and Pointers-Arrays and Pointers-Pointer arrays.

UNIT-V

File Processing and Batch Processing: Concepts of Files-File opening in various modes and closing of a file-Reading from a file-Writing onto file- concepts of batch Processing.

TEXT BOOK

1. Ashok N. Kamthane , Programming with ANSI and Turbo C ,Pearson Education, 2012.

REFERENCE BOOKS

1. H.Schildt, C: The Complete Reference, 4th Edition, TMH Edition, 2000.
2. Kanetkar Y., Let us C, BPB Publications , New Delhi, 2010.

C - PROGRAMMING LAB	L	T	P	Credit
		0	0	
Pre-requisite: Enable the Students for acquiring basic programme language knowledge in C.	Course Category			Core
	Course Type		Theory	

COURSE OBJECTIVES

1. To design an algorithmic solution for a given problem.
2. To draw flowcharts for the solution.
3. To write a maintainable C program for a given algorithm.
4. To write well documented and indented program according to coding standards.
5. To debug a given program.
6. To execute the C program.

COURSE OUTCOMES (COS)

At the end of the course student will be able to:

- CO1.** Design an algorithmic solution for a given problem.
- CO2.** Draw flowcharts for the solution.
- CO3.** Write a maintainable C program for a given algorithm.
- CO4.** Write well documented and indented program according to coding standards.
- CO5.** Debug a given program.
- CO6.** Execute the C program.

B.Com. Computer Applications - CBCS Program Structure 2017-18

1. Create C- Programme to perform the Arithmetic Operation.
2. Create C-Programme to find the Factorial number.
3. Create C-Programme to find the Fibonacci series.
4. Create C-Programme to the sum of the number
5. Create C-Programme to the reverse of the number
6. Display a C - Programme to the Biggest among three numbers.
7. Check a C - Programme the given number is palindrome or not.
8. Create a C - Programme to find the Armstrong number.
9. Find out the Ascending and Descending Order of the given number
10. Create a C - Programme to perform the string Manipulation function
11. Display Day in a month using function for C - Programme
12. Create a C - Programme to count the words & characters using string
13. Display a C - Programme to calculate the students mark lists using structures.
14. Create a C - Programme to perform the file operation.
15. Find out the C - Programme inventory details using file.

BCO17R104 BUSINESS STATISTICS		L	T	P	Credit
		6	0	0	6
Pre-requisite: To obtain knowledge about various statistical tools used in business.	Course Category			Core	
	Course Type			Theory	

COURSE OBJECTIVES

- To familiarize the students with the concept collection of data
- To know about measures of central tendency
- To enhance the Measures of Dispersion and co-efficient of variation.
- To develop the knowledge about correlation & regression equation
- To obtain the knowledge about analysis of time series.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Familiarize with the concept of statistics and data collection, classification and methods of presentation.
- CO2:** Enhance the knowledge about the Measures of Central Tendency
- CO3:** Enhance the Measures of Dispersion, co-efficient of variation and Skewness.
- CO4:** Obtain the knowledge about correlation and regression equation.
- CO5:** Know about Components of time series and methods for measuring trend.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M		M		L		L	S		M
CO2	L		L		M		M			M	S	
CO3	L			L				M			S	L
CO4	L	M		L	S	M		M		S		S
CO5	L	L	L	L			L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Statistics: Introduction – Meaning- Definition – Functions, Scope and Limitations of statistics - Statistical Investigation – Stages in conducting a statistical survey – Primary data Vs secondary data – Sources of Primary data and secondary data – Classification, Tabulation and Presentation of data- Diagrams.

UNIT – II

Measures of Central Tendency: Average – Meaning – Characteristics of a typical average – Computation of Mean, Median, Mode, Geometric Mean, Harmonic Mean and Weighted Arithmetic Mean- Merits and Limitations of each.

UNIT - III

Measures of Dispersion: Dispersion – Meaning – Properties of a good measure of dispersion – Absolute versus relative measure of dispersion – Computation of Range, Quartile Deviation, Mean Deviation, Standard Deviation and Coefficient of Variation- Merits and Limitations of each.

Measures of Skewness: Meaning – Variation versus Skewness – Computation of Karl Pearson's Co-efficient of Skewness and Bowley's Co-efficient of Skewness.

UNIT - IV

Correlation Analysis: Definition – Types of Correlation – Methods of Studying Correlation – Karl Pearson's coefficient of correlation- Spearman's Rank Correlation Co-efficient- correlation of concurrent deviation.

Regression Analysis : Definition – Correlation Vs Regression – Regression lines and Regression Equations – Regression coefficient- Computation of correlation co-efficient from regression co-efficient.

UNIT - V

Analysis of Time Series: Introduction – Uses - Components of time series – Measurement of trend- graphical method, semi-average method, moving average and method of least square.

Theory 20% and Problems 80%

TEXT BOOK

1. Business Statistics S.P. Gupta & M.P. Gupta, Revised Edition - 2014. S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.

REFERENCE BOOKS

1. Business Statistics – R.S.N. Pillai and Bagavathi , Revised edition 2015 S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
2. Business Statistics - K.Alagar, New Edition - May 2016, Tata McGraw hill publications 7, West Patel Nagar, New Delhi – 8.

B.Com. Computer Applications - CBCS Program Structure 2017-18

BAE17R214 தமிழ் இலக்கிய வரலாறும் புதிக்கவிதையும்	L	T	P	C
	6	0	0	6
Pre-requisite: NIL	Course Category			Language 2
	Course Type			Theory

ஹறு - 1

பல்லவர் காலம் - சைவவணவப்பாடல்கள் - சைவ சமயக்குரவர்நால்வர் வரலாறு, சிறப்புகள்) பன்னிருதிருமுறைகள். வைணவசமய ஆழ்வார்கள் (வரலாறு, சிறப்புகள்) - நாலாயிரதிவ்வியப்பிரபந்தங்கள் - சிறப்புகள்

ஹறு - 2

சோழர்காலம் ஆட்சிமுறை - உள்ளாட்சி அமைப்பு - ஐம்பெருங்குழு -என்பேராயம் - சிற்றிலக்கியகாலம் - வகைகள் (பிள்ளைத் தமிழ், தூது, குறவஞ்சி முதலிய இலக்கியங்கள்) தனிப்பாடல்களும் பிற்காலப்புலவர்களும். சித்தர் பாடல்கள், காளமேகம், அவ்வையார், குமரகுருபரர் முதலியோர் - நாடக இலக்கியங்களின் வகைகள் - விடுதலைப் போரில் தமிழ்நாடகங்கள் சங்கரதாஸ்கவாமிகள் - பம்மல்சம்பந்தமுதிலியார் முதலியோர் தொண்டு

ஹறு - 3

உரைநடை வளர்ச்சி - கிறித்துவர் தமிழ்த்தொண்டு - வீரமாமுனிவர் முதலியோர் தமிழ்ப்பணி தனித்தமிழ் இயக்கம் - சூரிய நாராயணசாஸ்திரி. மறைமலையடிகள் தொண்டு - நாடகங்களி; வகைகள் உரைநடை வளர்ச்சி - தனித்தமிழ் இயக்கம் - நாடகங்களின் வகைகள் புதுக்கவிதை - படைப்பாளர்கள் - வானம்பாடி முதலிய இயக்கங்கள் - எழுத்து முதலிய இலக்கிய இதழ்கள் - சிறுகதை வளர்ச்சி - புதுமைப்பித்தன் முதலியபடைப்பாளர்கள் - மணிக்கொடிகாலம் - நாவல்வளர்ச்சி (முதல் மூன்று நாவல்கள்) நாவல்வகைகள் - ஹைக்கூக்கவிதை - சென்ட்ரியோர்க்கவிதைகள்

ஹறு - 4

ஊசிகள் (புதுக்கவிதைத் தொகுப்பு)

ஹறு - 5

அடிப்படை இலக்கணம் - சொல்வகைகள் (பெயர், வினை, இடை, உரிச்சொற்கள் - இலக்கணம் - வகைகள்

யாடநூல் :

1.தமிழ் இலக்கியவரலாறு

முனைவர். ச.வே.சுப்பிரமணியன், மணிவாசகர், பதிப்பகம், ஏழாம்பதிப்பு : செப்டம்பர், 2010, 31, சிங்கர் தெரு, பாரிமுனை, சென்னை - 600 108

2.நன்னூர் - சொல்லதிகாரம், முனைவர் ச.அழகேசன் உரை, சுதன்பதிப்பகம், தூத்துக்குடி

3.ஊசிகள், மீரா, கௌராபதிப்பகம், சென்னை.

BCC17R201 RELATIONAL DATABASE MANAGEMENT SYSTEM	L	T	P	Credit
		4	0	4
Pre-requisite: Make the students to learn the basic concepts about database system, query language, relational database design and some advanced topics in database.	Course Category			Core
	Course Type			Theory with Practical

COURSE OBJECTIVES

- To gain the knowledge about various database models and database architecture.
- To understand the concept regarding SQL and QBE.
- To learn the various query processing and optimisation techniques used in RDBMS.
- To study the various storage strategies adopted in RDBMS.
- To enable the students to analyze the design and implement a database.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Gain a good understanding of the data base architecture and functioning of Database Management Systems.
- CO2:** Obtain the knowledge regarding Relational Query Language, SQL and QBE.
- CO3:** Familiarize with the various query processing and optimization techniques used in RDBMS.
- CO4:** Provide the information regarding various storage strategies adopted in RDBMS.
- CO5:** Able to analyze the design and implement a database.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M		M		L		L	S		M
CO2	L		L		M		M	M		M	S	
CO3	L	M		L		M		M			S	L
CO4	L		L	L	S		L			S		S
CO5	L	L		L		L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT -I

Database System Architecture – Data Abstraction, Data Independence, Data Definitions and Data Manipulation Languages. Data models – Entity Relationship (ER), Mapping ER Model to Relational Mode, Network. Relational and Object Oriented Data Models, Integrity Constraints and Data Manipulation Operations.

UNIT -II

Relation Query Languages, Relational Algebra, Tuple and Domain Relational Calculus, SQL and QBE. Relational Database Design: Domain and Data dependency, Armstrong's Axioms, Normal Forms, Dependency Preservation, Lossless design, Comparison of Oracle and DB2.

UNIT -III

Query Processing and Optimization: Types of Evaluation of Relational Algebra Expressions, Query Equivalence, Join strategies, Query Optimization Algorithms.

UNIT -IV

Storage Strategies: Indices, B-Trees, Hashing, Transaction processing: Recovery and Concurrency - Control, Locking and Timestamp based Schedulers, Multiversion and Optimistic Concurrency Control Schemes.

UNIT -V

Advanced Topics: Object-Oriented and Object Relational databases. Logical Databases, Web Databases, Distributed Databases, Data Warehouse and Data Mining- data dialing- cobit technology.

TEXT BOOK

1. Database System Concepts by Sudarshan, Korth (McGraw-Hill Education) 5th edition 2005

REFERENCES BOOKS

1. Database System: concept, Design & Application by S.K.Singh (Pearson Education)
2. Database Modeling and Design: Logical Design by Toby J. Teorey, Sam S. Lightstone, and Tom

RDBMS LAB		L	T	P	Credit
		0	0		
Pre-requisite:	Course Category	Core			
	Course Type	Theory with Practical			

1. Create a table “Student Mark List” having the following fields. Name, Reg_no, Mark1, Mark2, Mark3, Total, Average, Result.
 - 1) Insert minimum 10 records.
 - 2) Query to find the total, average and result.

2. Create a table “Electricity Bill” having the following fields.
 Customer Name, Customer Number, Previous meter reading, Current meter reading, Units consumed, Type, Amount.
 - 1) Insert minimum 10 records.
 - 2) Query to find the units consumed.
 - 3) Query to find the amount where Type = „House“ Rs.5 per unit
 Type = „Office“ Rs.8 per unit Type = „Factory“ Rs.12 per unit.

3. Create a table “Simple Interest” having the following fields.
 Principal amount, No. of Years, Rate of Interest, Interest amount.
 - 1) Insert minimum 10 records.
 - 2) Query to find the interest amount.

4. Create a table “Compound Interest” using sequence with the following fields.

Principal amount, No. of Years, Rate of Interest, Interest amount.

- 1) Insert minimum 10 records.
- 2) Principal amount varies from 5000 to 10000 in steps of 500
- 3) Rate_of_interest = 12% & No. of Years = 5
- 4) Calculate the compound interest

5. Create a table „Personal Details” having the following fields.

Name, Age, Sex, Qualification, Designation, Date_of_Birth, Basic_Pay.

- 1) Insert minimum 10 records.
 - 2) Query to select the records having names starting with the letter S.
 - 3) Sort the table in the ascending order of names.
 - 4) Display the records where the qualification is MCA.
 - 5) Display the records where the basic_pay between 15000 and 25000.
6. Create a table “Course Details” having the following fields.

Student name, Course name, Duration, Date_of_Joining, Course fees, Institute.

- 1) Insert minimum 10 records.
- 2) Convert the first letter of the student name in capital.
- 3) Count the number of students studied in each institute.
- 4) Display the last date of the month in Date_of_Joining filed.

- 5) Display the Course name of duration two months.
 - 6) Display the first two characters from course name where the institute is Aptech.
 - 7) Display the course name where the course fee is greater than 5000 excluding duplication.
 - 8) Display only the three characters from the fourth character in the institute filed.

7. Create a table “Employee Details” having the following fields.
Employee number, Employee name, Department id, Basic pay, HRA, Deductions, Tax.
 - 1) Insert minimum 5 records.
 - 2) Get the number of employees in the department „D1“.
 - 3) Find the total pay for all the employees in the department „D1“.
 - 4) Find the department-wise average pay of the employees.
 - 5) Find the name of the employee who gets the maximum basic pay.

8. PL/SQL program to calculate Depreciation using Straight Line and Written Down Value methods.

9. PL/SQL for No data found and Zero divide exception.

10. PL/SQL program using triggers.

11. PL/SQL program to find the factorial of a given number.

12. PL/SQL program to generate Fibonacci series.

13. PL/SQL program to check whether the given number is Prime or not.

14. PL/SQL program to fetch data using cursors.

15. PL/SQL program to insert records into the item table.

BCO17R202 INCOME TAX LAW AND PRACTICE -I	L	T	P	Credit
	5	1	0	6
Pre-requisite: NIL	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- To provide the knowledge about fundamental concepts of Indian income tax law.
- To compute taxable income under the heads - Salaries, House properties, Business and Profession, Capital gains and other sources.
- To make the students understand about various exempted incomes.
- To understand and the clear idea about short term and long term capital assets & computations.
- To get an idea about Direct tax planning which attempts to reduce tax liability legally.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Understand fundamental concepts of Indian income tax law.
- CO2:** Obtain problem solving skills about different heads of income for an assessee.
- CO3:** Communicate effectively on income tax information and solution to income tax issues.
- CO4:** Gain knowledge related to short term and long term capital assets.
- CO5:** Explain about Direct tax planning which attempts to reduce tax liability legally.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L	M		L	M		M			M	S	
CO3	L	M	L		M	S		M			S	L
CO4	L		L		S	L			L	S		S
CO5	L	L	L	L		L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Income Tax Act, 1961: Introduction- Definitions – Income, Assessment, Assessment year, Previous year, Person, Assessee – Residential status of an Assessee- Resident , Resident but not ordinarily resident , Non-resident - Deemed income – Capital receipts and Revenue receipts – Capital expenditure and Revenue expenditure.

UNIT – II

Exempted incomes: Incidence of Tax- incomes exempted U/s 10.

UNIT – III

Computation of taxable income: Income from Salary – Income from House property.

UNIT – IV

Computation of business income: Profits and gains from business or profession – depreciation and allowable and disallowable deductions.

UNIT – V

Computation of Capital gains – Capital Assets- Capital gain/ loss - Long term- short term- Exemption u/s 54.

Computation of Income from other sources.

Note: The questions should be asked in the ratio of 70% for problems and 30% for theory.

TEXT BOOK:

1. Income Tax Law & Practice – V.P.Gaur, D.B.Narang, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008

REFERENCE BOOKS:

1. Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY) Sahitya Bhawan Publications, Hospital Road, Agra – 282 003.
2. Income Tax Law & Practice – T.S.Reddy and Murthy, Revised edition (as per latest AY) Margham Publications, Chennai-17.

BCC17R202 E-COMMERCE	L	T	P	Credit
	4	0	0	4
Pre-requisite: Help students to gain practical knowledge on Information Technology.	Course Category			SEEC 1
	Course Type			Theory

COURSE OBJECTIVES

- To gain knowledge on e- Commerce concepts and its application
- To know contents on Electronic Payment system.
- To understand about the Electronic Data - Interchange.
- To inculcate knowledge on the online marketing process .
- To know about Mobile Computing application.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: gain knowledge on e- Commerce concepts an its application.

CO2: know contents on Electronic payment system.

CO3: understand about the Electronic Data - Interchange.

CO4: inculcate knowledge on the online marketing process .

CO5: know about Mobile Computing application.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I

The Anatomy of E - Commerce Applications - E-Commerce Consumer Applications - E-Commerce Organization - Market forces Influencing the I-way-Components of I-way - Global Information Distribution Networks - Public Policy Issues Shaping The Way.

UNIT-II

Consumer Oriented Application - Mercantile Process Models - Mercantile Models From the Consumer's Perspective – Mercantile Models From the Merchant's Perspective –Types of Electronic Payment System – Digital Token Based – Smart Cards and Credit Cards.

UNIT-III

EDI – EDI Application in Business – EDI Legal Security and Privacy Issues – EDI and E-Commerce Customization and Internet Commerce – SCM – Types of Digital Documents – Corporate Data Warehouses.

UNIT-IV

The New Age of Information Based Marketing – Advertisement on the Internet – Charting the Online Marketing Process – Markets Research – Information Filtering – Consumer Data Interface: Emerging Tools.

UNIT-V

Mobile Computing Applications – Personnel Communication Services – Structured Document Fundamentals – Standard Generalized Markup Language(SGML) –Defining Active Documents Approaches to Active Documents – OLE.

TEXT BOOK

Ravi Kalakota, Andrew, Winson, "Frontiers of E-commerce"
Addison Wesley, 2016.

REFERENCE BOOKS

1. E-Commerce The Cutting Edge of Business – Kamalesh K. Bajaj, Debjani Nag 2014
2. E – Commerce (Electronic Commerce for Business) S. Jaiswal 2016

BCO17R203 ADVANCED ACCOUNTING	L	T	P	Credit
	4	0	0	4
Pre-requisite: This course aims to provide basic knowledge to the students about accountancy and its applications in to the business.	Course Category			SEEC 1
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To understand the concept of single entry system
- CO2** To know the accounting procedures for non-trading organisation
- CO3** To provide knowledge on preparing accounts in branch and departments
- CO4** To specify the ledger accounts to be prepared under hire purchase system
- CO5** To gain the accounting procedures for insurance claims

COURSE OUTCOMES

At the end of the course, students would be able to

- CO1** Understand the concept of single entry system
- CO2** Know the accounting procedures for non-trading organisation
- CO3** Receive knowledge on preparing accounts in branch and departments
- CO4** Specify the ledger accounts to be prepared under hire purchase system
- CO5** Gain the accounting procedures for insurance claims

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L		M		M	L	S	L		M	M
CO2	L	M		L	M		M	M		M	S	
CO3	L	M	L		M			M		S		L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Single entry - Meaning - Features - Advantages - Disadvantages - double entry system vs single entry system - Statement of affairs - Ascertainment of profit - Statement of affairs method - Conversion method.

UNIT – II

Non-trading organization- Meaning - Capital expenditure - Revenue expenditure - Deferred Revenue Expenditure - Capital receipts - Revenue receipts - Final accounts of Non-trading concern – Preparation of income & expenditure account and Balance sheet - Receipts and payment a/c vs Income and expenditure a/c - Special items and their treatment

UNIT – III

Branch - meaning – Definition – Objects - Types - Methods of maintaining accounts - Debtors method - Cost price Method - Invoice price Method - Stock and Debtors System. Departmental Accounting – Meaning – Need – Advantages – Preparation of departmental trading and Profit & Loss account

UNIT – IV

Hire purchase agreement – Meaning – Features - Instalment system- Hire purchase system vs instalment system - Methods of calculating interest - default in payment - Full Repossession - Partial Repossession.

UNIT – V

Insurance claims – Meaning - Loss of stock - Memorandum trading account- Ascertaining actual claim - Average clause- Loss of profits

TEXT BOOK:

1. R. L. Gupta and M. Radha samy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2013.

REFERENCE BOOKS:

1. V.Sudhakar, M.Anbalagan and K.Jeyalakshmi, Fundamentals of Financial Accounting – S. Chand & Sons 1st Edition, 2009
2. M. Arulanantham & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 2015

BCO17R204 RETAIL MARKETING	L	T	P	Credit
	4	0	0	4
Pre-requisite: Enable the students to gain the basic knowledge about marketing management	Course Category			SEEC 1
	Course Type			Theory

COURSE OBJECTIVES

- To familiarise with the concepts of retail marketing.
- To enable the students to gain knowledge on retail formats.
- To understand about types of retail strategy.
- To provide idea on merchandising.
- To enrich knowledge on retail technologies.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Familiarise with the concepts of retail marketing.

CO2: Enable the students to gain knowledge on retail formats.

CO3: Understand about types of retail strategy.

CO4: Provide idea on merchandising.

CO5: Enrich knowledge on retail technologies.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT - I

Retail Formats - Departmental Stores - Convenience stores, Supermarkets - Chain stores Specialty stores - Door to door selling - Direct marketing - Retail Vending machines - Electronic mail order houses - Retail co-operatives - Features - Advantages - Disadvantages.

UNIT - II

Definition - Functions of a retailer -Retail Equation- Global retail market: Issues& Challenges - Scope of retailing- Drives of retail Change in India - Wheel of retailing-Factors affecting retailing in India - Life cycle in retail.

UNIT - III

Retail strategy-steps in strategic planning process-specifics for gaining sustainable competitive advantage - Steps - Retail consumer - Store loyalty-factors essential for building store loyalty - Retail franchising - Concept - Evolution - Types - Advantages - Disadvantages.

UNIT - IV

Factors affecting merchandise - Merchandise planning process - Merchandise sourcing - Assortment planning Concept of retail price - Pricing policies - Visual Merchandise - Retail location strategies -Factors affecting the location of retail outlet- Store design- Retail promotion.

UNIT - V

Needs of technology in retail - Importance - Factors affecting the use of technology - Internet retailing - Concept of customer

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 service - Importance of service in retail - Customer service
 & Retail strategy - Shopping malls in India

TEXT BOOK

1. Swapna Pradhan, (2013) Retailing Management Text and Cases Tata McGraw Hill, New Delhi.

REFERENCE BOOKS

1. Barry Berman, Joel R. Evans, (2012) Retail Management - A Strategic Approach, Prentice Hall of India, New Delhi.
2. Baral S.K., S.C. Bihari, (2010) Retail Management Text and cases, A.I.T.B.S Publishers, New Delhi.

BCO17R209 BUSINESS COMMUNICATION	L	T	P	Credit
	5	1	0	6
Pre-requisite: Students can be aware about communication, modern methods of communication and also procedure followed for writing various letters.	Course Category			Core Language
	Course Type			Theory

COURSE OBJECTIVES

- To explain the modern methods of communication and their use.
- To prepare the various letters relating to business and the procedures involved.
- To initiate letter for Banking and insurance Companies.
- To prepare the resume based on the situation
- To gain the knowledge about the report writing.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Explain the modern methods of communication and their use.

CO2: Prepare the various letters relating to business and the procedures involved.

CO3: Initiate letter for Banking and insurance Companies.

CO4: Prepare the resume based on the situation

CO5: Gain the knowledge about the report writing

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I- BUSINESS COMMUNICATION

Meaning- Importance of effective Business Communication
 –Types of Communication- Business Letters- Needs – Functions
 – Kinds – Essentials of Effective Business Letters- Layout- E-
 correspondence- Barriers of communication and Overcoming
 Barriers to communication.

UNIT – II – BUSINESS CORRESPONDENCE

Meaning- Orders and their Execution- Credit and Status
 Enquiries- Complaints and Adjustments – Collection Letters –
 Sales Letters- Circular Letters-

UNIT-III - BANKING AND INSURANCE CORRESPONDENCE

Letters regarding account opening, Overdraft facility, Loan application, change of address and account closing. Insurance correspondence- policy requisition letter, surrender letter, renewal of policies, loan on insurance policy and requisition of claim amount.

UNIT-IV – APPLICATION FOR A SITUATION

Resume – meaning-preparation of resume- testimonials – Application letters – Format of official letters

UNIT - V - REPORT WRITING

Meaning of report writing -Characteristics of a good report –Classification of report-Steps in writing a report-Types of report preparation- Principles of writing a report -E- report.

TEXT BOOK

1. Ramesh, M.S. & C.C Pattanchetti, “Business communication”, R. Chand & Co, New Delhi-2016.

REFERENCE BOOKS

1. Rajendra Pal Korahill, “Essentials of Business Communication”, Sultan & Sons, New Delhi - 2006
2. Sharma, “Business correspondence & Report Writing”, Tata Mc Grew hill, New Delhi - 2006

BCO17R205 CORPORATE ACCOUNTING	L	T	P	Credit
	5	1	0	6
Pre-requisite: This course aims to provide basic knowledge to the students about accountancy and its applications into the business.	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To provide the knowledge on issue of shares
- CO2** To teach the students about under writing and redemption of sharb debentures
- CO3** To know the accounting treatment for profit prior to incorporation
- CO4** To gain the amalgamation and absorption procedures of a company
- CO5** To understand the concepts of liquidation

COURSE OUTCOMES

At the end of the course, students would be able to

- CO1** Provide the knowledge on issue of shares
- CO2** Teach the students about under wring and redemption of preference shares & debentures
- CO3** Know the accounting treatment for profit prior to incorporation
- CO4** Gain the amalgamation and absorption procedures of a company
- CO5** Understant the concept of Liquidation

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Shares – Meaning – Issue of shares – Shares issued at par, Premium & Discount- forfeiture and Reissue - Redemption of Preference Shares - Fresh issue – Capital redemption reserve.

UNIT – II

Issue and Redemption of Debentures – Methods of redemption - Debenture Redemption Fund Method - Conversion of Debentures - Underwriting of Shares and debentures - Calculation of commission - Full - Partial - Firm underwriting.

UNIT – III

Profits Prior to Incorporation - Calculation of sales and time ratio - Preparation of Profit and Loss a/c –Acquisition of business

UNIT – IV

Absorption - Calculation of purchase consideration - Net Payment method- Net assets method - Lump sum payment method – Amalgamation - Internal Reconstruction - Journal entries - Reconstructed balance sheet.

UNIT -V

Liquidators Final Statement of Accounts – Statement of affairs – deficiency and surplus account - Calculation of Liquidator's remuneration – Preparation of Liquidators final statement of accounts

TEXT BOOK:

1. R. L. Gupta and M. Radha samy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2014.

REFERENCE BOOKS:

1. M. Arulanandam & Raman, Advanced Accountancy – Himalaya Publishing House – 5th Edition 1999
2. Dr. M. Selvakumar and Dr.M.Anbalagan, Corporate Accounting – Charu Latha Publications, Chennai 1st Edition, 2016

BCO17R206 COST ACCOUNTING	L	T	P	Credit
	5	1	0	6
Pre-requisite: Acquaint student with basic concept used in cost accounting and various methods involved in cost ascertainment systems.	Course Category			Core
	Course Type			Theory

COURSE OBJECTIVES

- To provide knowledge regarding crucial concept in cost accounting.
- To study the cost accounting technique applied in materials and labour.
- To provide knowledge about the allocation and allocation of overhead.

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- To enable the students to develop the skill relating to contract costing & process costing.
- To understand the idea about procedure for reconciliation statement.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Give the information about various concepts in cost accounting and prepare the cost sheet.
- CO2:** Obtain the knowledge about the cost accounting technique applied in materials and labour.
- CO3:** Gain the knowledge about the overhead, apportionment allocation of the expenditures
- CO4:** Present the skills relating to various types of costing like Contract costing and Process costing.
- CO5:** Know the idea about preparation and procedure of reconciliation statement.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Cost Accounting: Meaning – Objectives – Importance – Advantage – Cost accounting vs. Financial accounting - Cost accounting vs. Management accounting – Classification and elements of cost – Components of total cost – Preparation of cost sheet.

UNIT -II

Material: Purchase procedure – Store keeping – Different levels of stock – Material issues procedure – Pricing of material.

Labour: Methods of Remuneration and Incentive wage plans – Control of Labour cost.

UNIT – III

Overhead: Meaning – Classification – Allocation – Apportionment and Absorption

UNIT – IV

Methods of Costing: Contract costing – Process costing – Normal and Abnormal losses – Equivalent production.

UNIT – V

Reconciliation statement: Reconciliation of Cost and Financial Accounting – Reasons – Procedure for reconciliation

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

TEXT BOOK

1. Cost accounting – R.S.N.Pillai & Bhagavathi,S..Chand & Company Ltd(2013) Ram Nagar, New Delhi-110 055

REFERENCE BOOKS

1. Cost Accounting - Jain & Narang Revised Edition 2013, Kalyani Publishers, Ludhiana.
2. Cost Accounting - M.N. Arora Revised edition- 2014. Vikas Publishing House Pvt. Ltd. Noida, New Delhi

BCC17R203 SOFTWARE		L	T	P	Credit
DEVELOPMENT WITH VISUAL BASIC		3	0	2	4
Pre-requisite: Acquaint student with basic concept about working with forms, controls, operators and functions in VB.	Course Category		SEEC 2		
	Course Type		Theory with practical		

COURSE OBJECTIVES

- To learn the knowledge regarding VB project explorer.
- To obtain the information about various basic controls.
- To understand the working pattern of operators and functions in VB.
- To enhance the idea about Dialogue boxes and Menus in VB
- To provide the knowledge about working with files and grid control in VB.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Give the information regarding VB project explorer.
CO2: Gain the knowledge about various basic controls.

CO3: Provide the knowledge about the working pattern of operators and functions in VB.

CO4: Familiarize the students with the concept of Dialogue Boxes and Menus in VB.

CO5: Attain the information about working with files and grid control in VB.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S		M
CO2	L			L	M		M	M		M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – 1

Introduction – Starting & Exiting Visual Basic – Using Project Explorer – Working with Forms – Using Toolbox – Working with Projects – Printing Projects – Building & Running Applications.

Adding code & Using Events – Using Code Window – Using Naming Conventions – Using Variable – Scope – Subroutines & Functions.

UNIT – 2

Using intrinsic visual basic controls – Label & Textbox Controls – Using Command Button Control – Using Frame, Checkbox, Option Button Controls – List Box and Combo Box, Picture Box, Rich Text Box Controls – Formatting Controls – Using Control Arrays – Using Tab Order.

Working with strings – Using Strings, Converting Strings, Concatenating Strings, Formatting Strings, Manipulating Strings and Comparing Strings.

UNIT – 3

Working with numbers – Using Numeric Values – Using Numeric Operators – Math Functions – Random Numbers Using control statements – If & IIF – Select Case – Do – For – For each - Exit Statements

UNIT – 4

Using dialogue boxes – MsgBox – Input Box – Common Dialogue Control – Open & Save as Dialog Boxes – Color Dialog Box – Font Dialog Box – Print Dialog Box – Creating Menus – Adding Code to Menu – Creating Shortcut Menu – Creating tool bar – Adding code to tool bar.

UNIT – 5

Using Files and Databases – Opening, Closing and Deleting Files and Reading and Working with Files – Grid control

TEXT BOOK

1. Scott Warner – Teach Yourself VB6 – Tata Mc Hill, New Delhi, 1999

REFERENCE BOOKS

1. Mastering Visual Basic 6 – Evangel Pertoutsos – BPB Publishers.
2. Gary Cornell – Visual Basic 6 from the Ground up – TMH, New Delhi, 1999

VISUAL BASIC LAB		
Pre-requisite:	Course Category	Core
	Course Type	Theory with Practical

1. Designing a form with textbox to perform the alignment and format function.
2. Designing a form to calculate capital budgeting techniques by declaring finance function and using option button (Radio/Check box)
3. Designing a form to display an advertisement banner using image box control with string function.
4. Designing a form to perform working capital analysis using finance function
5. Designing a form to display Break-Even analysis using line and chart control by declaring variables.
6. Designing a form to present product details like purchase, sales profit etc by declaring array functions and present the details in a rich text box.
7. Designing a form to display a calculator.
8. Creating a student/an employee database in MS-Access and display the information in the VB form using data control
9. Designing a pay slip for an organization and create a database using Ms-Access and ADO control
10. Designing a form to calculate minimum, maximum , reorder, reorder quantity, EOQ, and display the inventory control records

BCO17R207 INCOME TAX LAW AND PRACTICE-II		L	T	P	Credit
		4	0	0	4
Pre-requisite: Help students to gain practical knowledge on income tax law and practice.	Course Category		SEEC 2		
	Course Type		Theory		

COURSE OBJECTIVES

- To enrich knowledge on clubbing and set off & carry forward of losses.
- To familiarise the idea on computation of total income after applying deductions u/s 80.
- To understand the assessment procedures of individual and HUF income.
- To inculcate the students about assessment of partnership firm and partners.
- To know about income tax authorities.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Enrich knowledge on clubbing and set off & carry forward of losses.
- CO2:** Familiarise the idea on computation of total income after applying deductions u/s 80.
- CO3:** Understand the assessment procedures of individual and HUF income.
- CO4:** Inculcate the students about assessment of partnership firm and partners.
- CO5:** Know about income tax authorities.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S		M
CO2	L			L	M		M	M		M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I

Clubbing of Income and Set off and carry forward of losses: Clubbing of income-Inter source adjustment and inter head adjustment of losses. Carry forward and set off of losses of house property, business, speculation loss, losses of partnership firms, practical problems.

UNIT-II

Deductions from Gross total incomes rebates and reliefs: Deductions available to individual under sections 80C, 80CCD, 80CCC, 80DD, 80DDB, 80G, 80GGC, 80GGG, 80QQB, 80U, computation of total income. Rebates and reliefs, Practical problems.

UNIT-III

Assessment of Individuals and HUF: Procedure for computing total income of an individual and HUF, rates of tax, practical problems.

UNIT-IV

Assessment of Partnership firm and partners: Assessment of firms, provision of sections 184 and 40(b),

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computation of book profit set off and carry forwards,
computation of total income of firm, Computation of taxable
income of partners. Practical problems.

UNIT-V

Income Tax Authorities: Income Tax Authorities, Appeals and Procedures of Assessment, Form of Tax returns, submission of e- tax returns and PAN.

Note: The questions should be asked in the ratio of 70% for problems and 30% for theory.

TEXT BOOK:

1. Income Tax Law & Accounts – Dr. H.C.Mehrotra, Revised Edition (as per latest AY) Sahitya hawan Publications, Hospital Road, Agra – 282 003.

REFERENCE BOOKS:

1. Income Tax Law & Practice – V.P.GAUR, D.B.NARANG, Revised edition (as per latest AY) Kalyani Publications B-1/1292, Rajinder Nagar, Ludhiana-141 008
2. Income Tax Law & Practice – T.S.REDDY AND MURTHY, Revised edition (as per latest AY) Margham Publications, Chennai-17.

BCO17R208 BUSINESS MATHEMATICS	L	T	P	Credit
	4	0	0	4
Pre-requisite: Familiarize the students with the basic mathematical tools with emphasis on application to business and economic situations.	Course Category			SEEC 2
	Course Type			Theory

COURSE OBJECTIVES

- To obtain the knowledge about set theories.
- To train the students in solving indices and logarithmic tools.
- To study the various rules used for calculation of banker's discount, interest and depreciation.
- To understand the idea of solving a problem using differential and integral calculus.
- To obtain the knowledge about a matrix inversion and system of liner equation using matrix

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Gain the knowledge about description of set, unions & intersection of set.
- CO2:** Know the computation of indices value and logarithm value using mathematical tools.
- CO3:** Familiarize the students in solving mathematical tools relating to commercial arithmetic.
- CO4:** Equip the students in differential calculus and integral calculus.
- CO5:** Gain the knowledge about matrix inversion and solving a system of liner equation using matrix.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S		M
CO2	L			L	M		M	M		M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Elements of set theory: Meaning- Definition – symbols – roster method and rule method – types of set – unions & intersection – sub sets – complements – difference of two sets – family of sets – Venn diagram-De-Morgan's Law

UNIT – II

Indices: Meaning- Types- positive, fractional – Laws of indices- operation with power function. **Logarithms:** Meaning- Definition – exponential forms – laws of logarithms – change of base – formula – common logarithms and natural logarithms – characteristics and mantissa – rules to write – practical problems

UNIT – III

Commercial Arithmetic: simple interest – compound interest – normal rate & effective rate of return – depreciation – present value – discounting of bills – face value of bills – banker's discount – banker's gain – normal due date – legal due date – calculation of period for banker's discount and true discount

UNIT – IV

Differential calculus: (excluding trigonometric functions) – rules – sum rule – product rule – quotient rule, functions of a function rule (simple problems only) – maxima and minima (single variable cases)

Integral calculus: Methods of integral calculus – rules (Excluding integration by parts or fractions) – Simple problems only

UNIT – V

Matrices: Meaning – types – addition – subtraction- multiplication – Determinants – properties- matrix inversion – solving a system of linear equation using matrix inversion – rank of matrix – testing consistency of equations.

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

TEXT BOOK:

1. Business Mathematics **P.R. Vittal** ,Margham Publications Revised Edition 2014.

REFERENCE BOOKS:

1. Business Mathematics, **Dr. M. Manoharan and Dr. Elango**, Palani Paramount Publications, Palani, 6th Edition, 2014.
2. Business Mathematics (For Unit V) **N.K. Nag** Revised Edition 2012

BCO17R301 PRINCIPLES OF MARKETING	L	T	P	Credit
	6	0	0	6
Pre-requisite: Provide basic knowledge about concepts, principles, tools and techniques of marketing.	Course Category			DSE 1
	Course Type			Theory

COURSE OBJECTIVES

- To Know about the meaning and role of marketing.
- To understand the new product planning and product life cycle.
- To gain the knowledge about various promotional mix and personal selling.
- To obtain the knowledge about channels of distribution.
- To import knowledge about online marketing.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Know about the meaning and role of marketing.

CO2: Understand the new product planning and product life cycle.

CO3: Obtain the knowledge about the various promotional mix and personal selling.

CO4: Give the idea about channel of distribution.

CO5: Obtain the knowledge about online marketing.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S		M
CO2	L			L	M		M	M		M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT -I MARKETING

Meaning –Definition- Nature and Scope – Evolution of Marketing – Approaches to the Study of Marketing – Role of Marketing in Economics Development – Marketing Mix – Market Segmentation.

UNIT –II PRODUCT & PRICING

Meaning – Features – Classification, New Product Planning and Development – Product Mix – Product Life Cycle – Buyer Behaviour – Buying Motive. Pricing -Meaning – Objectives – Factor affecting pricing – Methods and Types of Pricing.

UNIT - III PROMOTION

Meaning – Needs – Promotional Mix – Advertising – Sales Promotion – Personal Selling – Meaning – Advantages – Limitations.

UNIT –IV CHANNELS OF DISTRIBUTION

Meaning – Wholesalers and Retailers – Supply Chain Management – Retail Marketing – Meaning – Features- Green marketing

UNIT – V

Online Marketing – Advantages and disadvantages – Institutions involved in online marketing - Future prospects – online marketing in India

TEXT BOOK

1. R.S.N. Pillai & Bagavathi – Modern Marketing – S. Chand & Co., New Delhi,2012.

REFERENCE BOOKS

1. Rajan Nair, N.Sanjith R. Nair – Marketing – Sultan Chand & Sons , New Delhi,2012.
2. Philip Kotler – Marketing Management – Prentice Hall of India (pvt.) Ltd., New Delhi.2016.

BCC17R301 INTERNET AND WEB DESIGN	L	T	P	Credit
	4	0	4	6
Pre-requisite: Study the theoretical knowledge on HTML, DHTML, Dot Net, etc.	Course Category		DSE 1	
	Course Type		Theory with Practical	

COURSE OBJECTIVES

- To know the basic concepts of the internet.
- To gain the knowledge about HTML text formats.
- To know the HTML document style sheet.
- To analyze the dynamic HTML pages.
- To understand and practice web development techniques on client-side and Java script.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Know the basic concepts of the internet.

CO2: Gain the knowledge about HTML text formats.

CO3: Know the HTML document style sheet.

CO4: Analyze the dynamic HTML pages.

CO5: Understand and practice web development techniques on client-side and Java script.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S		M
CO2	L			L	M		M	M		M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L		L				S		S
CO5	L	L	L		S	L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Introduction to internet – H/W and S/W requirements of internet – Internet service providers – Internet service protocols – Concepts – internet client and servers

UNIT – II

Introduction to HTML – Functions of HTML in web publishing – pull technology and push technology- Basic structural elements and their usage – Traditional text and formatting – style sheet formatting.

UNIT – III

Using tables for organization and layout – Forms – Frames and Framesets – Advanced layout and positioning using style sheets – Using images with HTML

UNIT – IV

Merging multimedia controls and plug-ins with HTML – Using the HTML object model and creating dynamic HTML pages – Manipulating objects and responding to user interaction – Cookies.

UNIT – V

Scripting basics – client side image maps – Introducing JavaScript – Java Script conversion to XML- Creating simple java script with style sheets – XML.

TEXT BOOK

1. Dynamic Web Publishing Shelly Powers, et al. “Second Edition 2011”.

REFERENCE BOOK

1. Internet Programming and Web Design – Aarthi S & C.B.Reshma.
2. The Internet Complete Reference – Harly Hann, “Second Edition 2003”.

HTML LAB			L	T	P	Credit
			0	0	0	
Pre-requisite:	Course Category	DSE 1				
	Course Type	Theory with Practical				

1. Preparation of a Resume using HTML tags.
2. Using HTML prepare your department website using transaction effects.
3. Creating a web page to show the list of products available in departmental store Using ordered list and unordered list.
4. Using Html tags navigate between pages.
5. Scroll the text with the image in the top down directions using HTML tags.
6. Designing a frame to display colors using HTML tags.
7. Creating student mark list using table tag in HTML.
8. Writing a program to introduce a new product by using frames.
9. Using HTML tags create a video clipping.
10. Writing a XML program to generate a student details.
11. Creating a HTML program using form elements to get the details for online shopping.
12. Writing a HTML program using style sheets features to create web page of your choice.

BCO17R302 PARTNERSHIP ACCOUNTING	L	T	P	Credit
	5	1	0	6
Pre-requisite: This course aims to provide basic knowledge to the students about accountancy and its applications in to the business.	Course Category			DSE 1
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To give an introduction on partnership accounts
- CO2** To teach the students the steps involved in admission of a partner
- CO3** To guide the students about the procedures for retirement and death of a partner
- CO4** To specify the procedures to be followed while dissolving a firm
- CO5** To understand the accounting treatment for amalgamation and sale of a firm

COURSE OUTCOMES

At the end of the course, students would be able to

- CO1** Give an introduction on partnership accounts.
- CO2** Teach the students the steps involved in admission of a partner
- CO3** Guide the students about the procedures for retirement and death of a partner
- CO4** Specify the procedures to be followed while dissolving a firm
- CO5** Understand the accounting treatment for amalgamation and sale of a firm

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Partnership - Definition - Characteristics of partnership - Partnership Deed - Capital accounts - Profit and Loss Appropriation Account – Calculation of Interest on capital and drawings - Past adjustments - Guarantee

UNIT – II

Admission of a partner - Treatment of General reserve and Profit and loss account - Revaluation of assets and liabilities - Calculation of new ratio - Treatment of goodwill - Cash given by new partner - Admission of partner including all adjustments

UNIT – III

Retirement of a partner - Gaining ratio - Settlement of retiring partner's capital account - Loan account - Death of a partner - Joint life policy

UNIT – IV

Dissolution of firm - Dissolution of firm vs dissolution of partnership - Modes of dissolution of firm - Revaluation account vs realization account. Problems on dissolution.

UNIT – V

Amalgamation of firms -Sale to a company - Calculating purchase consideration - Lump sum payment method - Net payment method - Net assets method

Theory 20% and Problems 80%

TEXT BOOK:

1. T.S. Reddy and Moorthy, Advanced Accountancy –Margham Publications – 5th Edition 2015

REFERENCE BOOKS:

1. R. L. Gupta and M. Radha samy, Advanced Accountancy – Sultan Chand & sons – 10th Edition, 2015
2. M.Anbalagan, Partnership Accounting – Scitech Publications (India) Pvt. Ltd. Chennai 1st Edition, 2010

BCO17R303 FINANCIAL MANAGEMENT	L	T	P	Credit
	5	1	0	6
Pre-requisite: Enhance the students regarding the basic knowledge about various Acts which are applicable in financial management.	Course Category		DSE 2	
	Course Type		Theory	

COURSE OBJECTIVES:

- 1) To understand the basic scope for financial management.
- 2) To know the concepts of capital budgeting through various methods.
- 3) To make clear about cost of capital and financial decisions using various methods.
- 4) To study the capital structure theories and working capital.

- 5) To obtain the relevant and irrelevant of dividend decisions.

COURSE OUTCOMES:

CO1: Gain understands the basic scope for financial management.

CO2: Gain knows the concepts of capital budgeting through various methods.

CO3: Gain makes clear about cost of capital and financial decisions using various methods.

CO4: Study the capital structure theories and working capital.

CO5: Gain obtains the relevant and irrelevant of dividend decisions.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I

Financial Management- Meaning - Scope and objectives of financial management, functions- financial decisions – approaches to financial management.

UNIT-II

Capital Budgeting Process, techniques Cash flow

Estimation, capital budgeting evaluation techniques Payback Period Method, Net Present Value (NPV) Accounting Rate Of Return, Internal Rate of Return (IRR), Profitability Index.

UNIT- III

Cost of Capital and Financing Decision: Sources of cost of capital. Methods for Calculating cost of equity capital, Cost of Retained Earnings, Cost of Debt and Cost of Preference Capital, Weighted Average cost of capital (WACC) and Marginal cost of capital.

UNIT- IV

Capital structure –Theories of Capital Structure (Net Income, Net Operating Income, MM Hypothesis, Traditional Approach). Operating and financial leverage, Determinants of capital structure.

Working Capital: Concepts of working capital, the risk-return trade off, sources of short-term finance, working capital estimation.

UNIT- V

Dividend Decision – Meaning- Nature and Objectives - Types of dividend policy- Dividend theories- Walter's model- Gordon's Model – Modigliani –miller hypothesis (MM model).

Theory 40% and Problems 60%

TEXT BOOK

1. Srinivasan and Ramachandran , Sriram Publications, Trichy. Edition 2010.

REFERENCE BOOKS

1. Khan and Jain. Financial Management Text and Problems. 2nd edition, 2003. Tata McGraw Hill New Delhi.
2. Horne, J.C. Van. Fundamentals of Financial Management. 9th edition, 2004. New Delhi Prentice Hall of India.

BCC17R302 SOFTWARE ENGINEERING	L	T	P	Credit
	4	0	4	6
Pre-requisite: Students can be aware about the basic concepts in Computers	Course Category			DSE 2
	Course Type			Theory with Practical

COURSE OBJECTIVES

- To explain the modern aspects of Software Product and Process
- To understand the concepts of Software Project Planning and Scheduling
- To apply new strategy on Software Staff & Personnel Planning
- To analyze the various Software Testing
- To gain the knowledge about the Software Risks.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Explain the modern aspects of Software Product and Process
- CO2:** Understanding the concepts of Software Project Planning and Scheduling

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CO3: Enable new strategy on Software Staff & Personnel Planning

CO4: Analyzing the various Software Testing

CO5: Gain the knowledge about the Software Risks.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M				L		L	S		M
CO2	L		L		M		M	M		M	S	
CO3	L	M		L	M	M		M			S	L
CO4	L		L	L	S		L			S		S
CO5	L	L		L		L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT - I

Software Product and Process- Software Characteristics & Applications-Software Process-Software Process Model- Linear Sequential Model- Prototyping Model- RAD Model- Evolutionary Software Process Models- Software Development Process.

UNIT - II

Software Project Planning and Scheduling- Software Requirement- Software Requirements-Specification Requirements Validation- Software Design Principles Software Project.Estimation- Size Oriented, Function Oriented, Software Metrics, Software Cost Estimation,

UNIT - III

COCOMO Model- Project Scheduling- Software Staff & Personnel Planning- Rayleigh Curve-Software Team Organization and Control Structure- Project Monitoring & Control Techniques.

UNIT - IV

Software Quality Assurance & Configuration Management- Software Quality- Software Quality Assurances- Software Testing- Formal Technical Reviews- ISO Software Quality Standards, Software Configuration Management- SCM Process- Configuration Audit.

UNIT - V

Risk Management- Software Risks- Reactive and Pro-active Risk Strategies- Risk Identification- Risk Projection- Risk Mitigation- Risk Monitoring and Management.

TEXT BOOK:

1. Roger. S. Pressman (2001). Software Engineering: A Practitioner's Approach. McGraw Hill, New Delhi, Fifth Edition.

BOOKS FOR REFERENCE:

1. Aggarwal, K.K.& Singh, Yogesh (2005). Software Engineering. New Age International.
2. Walker Royce (2001). Software Project Management: A Unified Framework. Pearson Education Asia, Singapore, First Edition.

LIST OF PRACTICALS SOFTWARE ENGINEERING

1. Usage of open project or similar software to draft a project plan
2. Preparation of Software Requirement Specification Document, Design Documents and Testing Phase related documents for some problems

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3. Preparation of Software Configuration Management and Risk Management related documents
4. Write a program to develop structured design for the DFD model developed.
5. Write a Program to develop a sequence diagram.
6. Write a program to develop a class diagrams.
7. Write a program to use configuration management tool.

BCO17R304 SPECIAL ACCOUNTS	L	T	P	Credit
	5	1	0	6
Pre-requisite: The students should have advanced knowledge in accountancy.	Course Category			DSE 2
	Course Type			Theory

COURSE OBJECTIVES

- CO1** To make the students for preparing the final accounts of a banking company
- CO2** To understand the preparation of final accounts of a Insurance company
- CO3** To find the accounting procedures to be followed by Electricity Companies
- CO4** To guide for the preparation of revised final account format as per Indian Companies Act, 2013
- CO5** To know the important accounting standards

COURSE OUTCOMES

At the end of the course, students would be able to

- CO1** Make the students for preparing the final accounts of a banking company
- CO2** Understand the preparation of final accounts of a Insurance company

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CO3 Find the accounting procedures to be followed by Electricity Companies

CO4 Guide for the preparation of revised final account format as per Indian Companies Act, 2013

CO5 Know the important accounting standards

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L		L	L	M		M			M	S	
CO3	L	M			M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L				L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Bank Accounts – Rebate on bills discounted - Preparation of Profit and Loss a/c - Balance sheet

UNIT – II

Insurance Company Accounts - Computation of correct life assurance fund – Revenue a/c of Life Assurance Company - Revenue a/c and valuation of balance sheet - Revenue a/c of Fire and Marine Insurance

UNIT – III

Double Accounting System – Advantages – Disadvantages - Difference between Double accounts system and single accounting system - Replacement of asset - Final accounts of Electricity Companies

UNIT - IV

Final Accounts of Companies - Calculation of Managerial Remuneration - Preparation of final accounts as per Companies Act 2013

UNIT – V

Accounting standards 1, 2, 6, 10 and 14

TEXT BOOK:

1. Corporate Accounting, Dr. M. Selvakumar and Dr. M. Anbalagan, Charulatha Publications, Chennai, 2016

REFERENCE BOOKS:

1. Corporate Accounting, T. S. Reddy and A. Moorthy, Margam Publications, Chennai, 2015
2. Advanced Accountancy, Dr. Arulanandam and Raman Himalaya Publishing House, New Delhi.

BCC17R303 DESKTOP PUBLISHING	L	T	P	Credit
	3	0	2	4
Pre-requisite: Enable the students to learn the technical background on Desktop Publishing in computer system.	Course Category			SEEC 3
	Course Type			Theory with practical

COURSE OBJECTIVES

- To gain the basic knowledge on Desktop Publishing.
- To train up the students about Adobe Page Maker.
- To update skills on Adobe Photoshop.
- To understand about Adobe Photoshop Tools.
- To train the students with Corel Draw.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Gain the fundamental knowledge on Desktop Publishing.

CO2: Train up the students about Adobe Page Maker.

CO3: Update skills on Adobe Photoshop.

CO4: Understand about Adobe Photoshop Tools.

CO5: Train the students with Corel Draw.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Introduction to Computer: Hardware, Software – Components of the computer – Operating system – Introduction to DTP.

Desk Top Publishing: Introduction, terminology - Merit and demerit - Comparative analysis between DTP and traditional composing processes.

UNIT - II

Adobe PageMaker - Create Publication - Menu Bar – Toolbox - Explanations Of Toolbox - The Pasteboard - Bullets And Numbering – Printing.

UNIT – III

Adobe Photoshop: Setting Up Document - Page Size And Orientation – Resolution - Color Mode - Background Contents - Opening An Image From Disk.

UNIT - IV

Toolbox - Details Of Photoshop Tools - Detailed Layout Of

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The Photoshop Tools - Edit Image With Adobe Photoshop - Correcting Scanned Image - Repair A Damaged Image - Remove An Object - Cropping And Resizing - Altering Images - Working With Layers.

UNIT – V

CorelDraw - The CorelDraw Window - Tool Overview – Flyouts - Page Navigation With The Page Selector - The Property Bar - Color Palettes - Keyboard shortcuts.

TEXT BOOK:

1. Shirish Chavan, Rapidex DTP Course, Unicorn Books Pvt Ltd, 2003.

REFERENCE BOOKS:

1. Sharon Spencer, Desktop Publishing, Heinemann Educational Publishers.
2. Singh and Singh, The Professional Desktop, Online E-Books, David Pilling, 2000.

DESKTOP PUBLISHING – PRACTICALS

1. Designing a Logo using Photoshop.
2. Designing a front page of magazine design
3. Designing a photo editor.
4. Designing a image color correction.
5. Designing a Broucher using Photoshop
6. Designing a Flex using Corel Draw
7. Designing an icon using corel Draw.
8. Designing a CD sticker using photoshop.
9. Designing a website updation using corel draw.
10. Designing a visiting card using corel draw.

BCO17R307 ENTREPRENEURSHIP	L	T	P	Credit
	4	0	0	4
Pre-requisite: Gives the better idea about the topics like factor affecting entrepreneurial growth qualities of entrepreneur, financial and institutional support to entrepreneurs.	Course Category			SEEC 3
	Course Type			Theory

COURSE OBJECTIVES

- To obtain with the concept of entrepreneurship, and qualities of an entrepreneur.
- To obtain the knowledge about the factors affecting entrepreneurial growth
- To gather the information about various financial assistance provide to the small scale entrepreneurs
- To generate the idea about preparation of project report
- To study on MSME service

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Familiarize the knowledge about the concept of entrepreneurship and qualities of an entrepreneur.
- CO2:** Gain the knowledge about the factors affecting entrepreneurial growth.
- CO3:** Gain the knowledge about the Women entrepreneurs
- CO4:** Gather the detailed information about preparation of project report.
- CO5:** To study on MSME service

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Entrepreneurship – meaning – importance – entrepreneur – types – qualities of entrepreneur – role of entrepreneurs in economic development – functions of entrepreneur

UNIT – II

Factors affecting entrepreneurial growth – economic – social – cultural – personality – psychological and sociological factors – theory of need achievement

UNIT – III

Institutional finance to entrepreneurs – SFCS – SIDCs – SIPOT – THIC – Commercial Banks – SIDB- Institutional support to entrepreneurs – EDII – NAYE – NIESBUD – NISSET – KVIC – DIC and Industrial Estates .Women entrepreneurs-role of women entrepreneur – functions of women entrepreneur-problems of an women entrepreneur

UNIT – IV

Project report – meaning – contents – preparation of a project report.

UNIT - V

MSME – service rendered by MSME- sectors reserved for MSME – MSME Board – Procedure to start MSME- Aadhar udyog.

TEXT BOOK:

1. Entrepreneurial Development - S.S.Khanka, Revised Edition, 2013, S.Chand & Company Ltd, Ram Nagar, New Delhi-110 055.

REFERENCE BOOKS:

1. Entrepreneurial Development – Renu Arora, S.K.Sood Revised Edition, 2012, Kalyani Publishers, B-I/1292 Rajinder Naga
2. Entrepreneurship development, Moharanas and Dash C.R., RBSA Publishing House, Jaipure

BCC17R304 MANAGEMENT INFORMATION SYSTEM	L	T	P	Credit
	4	0	0	4
Pre-requisite: Enable the students to learn the theoretical background on management information system	Course Category			SEEC 3
	Course Type			Theory

Course Objectives

- To gain the knowledge on knowledge management.
- To train up the students about groupware.
- To update skills on computer based user machine system.
- To understand about operating elements.
- To train the students with data representation

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Gain the knowledge on knowledge management.

CO2: Train up the students about groupware.

CO3: Update skills on computer based user machine system.

CO4: Understand about operating elements.

CO5: Train the students with data representation

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT - I

Knowledge society-from data to information to knowledge-Drivers of knowledge management Intellectual capital- KM and learning organizations- case studies. Strategic alignment-creating awareness- articulation- Evaluation and strategic alignment Infrastructural development and deployment-Leadership, measurement and refinement- Role of CKO

UNIT – II

Analyzing business environment-knowledge audit and analysis – designing KM team – creating KM system blue print-implementation- capture –store and sharing. Technology components- Intranet and Groupware solutions- tools for collaborative intelligence package choices- implementing security.

UNIT – III

Definition – Computer based user machine system – Integrated system – Need for a database – Utilization of models – Evolution – Subsystems – Organizational subsystems – Activities subsystems.

UNIT - IV

Operating elements – Physical components – Processing functions – Outputs – MIS support for decision making – Structured programmable decisions – Unstructured non-programmable decisions – MIS structure based on management activity and organizational functions – Synthesis of MIS structure

UNIT - V SYSTEM SUPPORT

Data representation – Communication network – Distributed systems – Logical data concepts – Physical storage devices – File organizations – Data base organization – Transaction processing - DEVELOPMENT AND MANAGEMENT : A contingency approach to choosing an application – Developing strategy – Lifecycle definition stage – Lifecycle development stage – Lifecycle installation and operation stage – Project management

TEXT BOOK:

1. E.Wainright Martin, Carol V. Brown, Danial W. DeHayes, Jeffrey A. Hoffer, William C. Perkins, "Managing Information Technology" 3rd Edition, Prentice Hall International edition 2013.

REFERENCE BOOKS

1. Harold Koontz, Heinz Weihrich, "Essentials of Management", 5th Edition, Tata McGraw Hill 2013.
2. Ratnaja gogula, 'Knowledge management', A new dawn- ICFAI-2015

BCO17R309 PRINCIPLES OF MICRO ECONOMICS		L	T	P	Credit
		5	1	0	6
Pre-requisite: Students can be aware about the business economics, demand analysis, production theories and various economics systems in India	Course Category			GE 1	
	Course Type			Theory	

COURSE OBJECTIVES

- To understand the meaning of basic economic concepts, tools and theories.
- To apply these in managerial decision making in business to analyse the demand and supply.
- To discuss the various economic issues in current scenario.
- To aware of national income and studying the inflation and deflation.
- To build the awareness about various economic systems in India.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Explain the various basic concepts, tools and theories of economic.
- CO2:** Know the in managerial decision making process in various business situations.

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CO3: Gain the sound knowledge on various economic issues in current scenario

CO4: Obtain the detailed idea about national Income, inflation and deflation

CO5: Obtain the detailed idea about various economic systems in India.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I INTRODUCTION TO ECONOMICS

Meaning- Definitions- Scope and Nature, Concepts applied in business economics, Contribution of Economics to Managerial Functions- Micro and Macro Economics applied to business environment- Role and responsibilities of business economists.

UNIT – II DEMAND AND SUPPLY

Demand Analysis – Meaning- Determinants of Demand- Law of Demand-Elasticity of Demand-Types - Demand Forecasting and methods. Meaning of Supply- Nature and Scope – Law of Supply-Elasticity of Supply- determinants of supply.

UNIT – III PRODUCTION AND PRICING

Meaning and Definition of Production- Functions- Elasticity of substitutions and production- Type of cost of Production – Long run and Short run cost.

Pricing: Market structure and Pricing decisions- Pricing under perfect Competition– Characteristics and price determination, Monopoly- Kinds- Causes, Monopolistic competition- Oligopoly – Definition, Sources and Characteristics.

UNIT–IV NATIONAL INCOME, GDP, INFLATION, BUSINESS CYCLE AND ECONOMIC LINKAGES

Inflation – Meaning – Causes and Measures, Business cycle- Phases, Characteristics and various theories, balance of Trade and Balance of Payment- Meaning, Causes, Kinds and Measures.

UNIT – V THE ECONOMIC SYSTEM

Capitalism – Socialism and Mixed Economic system- Monetary policy- Meaning, Scope, Limitations and Instruments

TEXT BOOK

1. S.Sankaran, Managerial Economics - Margham Publications.7th Edition,

REFERENCE BOOKS

1. Alak Gosh and Biswanth Gosh, Managerial Economics - Kalyani Publications 2004.
2. D. Gopalakrishna, Managerial Economics - Himalaya Publishing House.2006

BCO17R310 BUSINESS ENVIRONMENT	L	T	P	Credit
	5	1	0	6
Pre-requisite: Enrich the knowledge regarding the principles of Business environment	Course Category		GE 1	
	Course Type		Theory	

COURSE OBJECTIVES

- To familiarize the students with an idea about basic concepts of business environment
- To know the Government and business Relationship in India
- To Gain the knowledge about Economic Environment and its issues.
- To obtain the knowledge about Financial environment and Financial system
- To understand the Concepts of economic Planning

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Familiarize the students with an idea about basic concepts of business environment
- CO2:** Know the Government and business Relationship in India
- CO3:** Gain the knowledge about Economic Environment and its issues.
- CO4:** Understand the Concepts of economic Planning
- CO5:** Obtain the knowledge about financial environment and Financial system

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I – INTRODUCTION

Meaning and concepts of business environment – Nature and importance – Brief overview of Political – Cultural – Legal – Economic and social environment and impact on business and strategic decisions.

UNIT – II POLITICAL ENVIRONMENT

Political environment – Government and business Relationship in India – Provision of Indian Constitutions pertaining to business. - Social environment – Types of social organization and responsibility of business.

UNIT – III ECONOMIC ENVIRONMENT

Economic Environment – economic system and their impact on business – Macroeconomic Parameters like GDP – Growth rate population – Urbanizations – Fiscal Deficit – Plan investment – Per capita income and their impact on business decisions.

UNIT – IV FINANCIAL ENVIRONMENT

Financial environment – Financial system – Commercial banks – Financial institutions – RBI – Stock Exchange – IDBI - Non Banking Financial Companies (NBFCs)

UNIT-V LEGAL AND TECHNOLOGICAL ENVIRONMENT

Meaning – Legal aspects from Govt. – various factors affecting legal and technological environment – Role of Govt, in protecting legal and technological environment- Barriers.

TEXT BOOK

1. C.B. Gupta – Sultan Chand and Sons Educational Publications New Delhi Ninth Revised Edition 2016.

REFERENCE BOOKS

1. S. Sankaran, Business Environment, Margham Publications, Chennai, 2013.
2. Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.

BCO17R311 BANKING	L	T	P	Credit
	5	1	0	6
Pre-requisite: Enable the students to gain the basic knowledge about recent banking concepts.	Course Category		DSE 3	
	Course Type		Theory	

COURSE OBJECTIVES

- To enhance the knowledge about banking
- To gain the knowledge about the types of customers and Bank accounts
- To enable the students to gain the detailed knowledge about handling of cheque.
- To familiarise the knowledge about protection against paying and collecting bankers.

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- To provide the knowledge about recent trends in banking.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: To know about Introduction to banking

CO2: Gain the knowledge about the types of customers and Bank accounts

CO3: Aware about the practical knowledge in handling of cheque.

CO4: Obtain the knowledge about protection against paying and collecting banker.

CO5: Gain the knowledge about recent in banking.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I INTRODUCTION TO BANKING

Definition of Banking – Types of banks – Commercial Banks – Functions – Banking system in India– role of banks in Economic development –

UNIT II BANKER AND CUSTOMER

Meaning - Types of customers - Relationship between Banker and Customer – General and Special relationship – Types of Bank Accounts.

UNIT III CHEQUES

Meaning and definition – Characteristics of a Cheque – Drawing up of a Cheque - Cheque Versus Draft – Crossing – Types of Crossing – Significance of each Crossing – Endorsement – Kinds of Endorsement – Significance of each Endorsement – Material alteration.

UNIT IV PAYING BANKER AND COLLECTING BANKER

Meaning- Duties – Rights – liabilities and statutory protection against paying and collecting banker.

UNIT V RECENT TRENDS IN BANKING

Electronic Banking- Features- Advantages – Disadvantages - Internet Banking versus Traditional banking – Mobile banking – Features – Requirements – Telephone banking – Features – Telephone banking facilities – ATM – Features – Functions of ATM – Benefits of ATM – Credit Cards – Features Electronic Fund Transfer – Real Time Gross Settlement (RTGS) - Banking Ombudsman

TEXT BOOK:

1. Banking Theory Law and Practice - E. Gordon & K. Natarajan, 25th Revised Edition 2016, Himalaya Publishing House,, Delhi.

REFERENCE BOOKS

1. Banking Theory Law and Practice – K.P.M. Sundaram & Varshney, Revised Edition 2013. Sultan Chand & Sons, 23 Daryaganj, New Delhi.
2. Banking Theory Law and Practice – Srivastava, Revised Edition 2009, Himalaya Publication House, Delhi.

BCO17R312 MANAGEMENT ACCOUNTING		L	T	P	Credit
		5	1	0	6
Pre-requisite: Enhance the students regarding the basic knowledge about various acts which are applicable in management accounting.	Course Category		DSE 3		
	Course Type		Theory		

COURSE OBJECTIVES

To understand about the basic principles in management accounting.

To know about the impact of ratio analysis.

To identify the rules regarding cash flow and fund flow analysis.

To make clear understanding of various budgets and their importance.

To know about Marginal Cost Analysis.

COURSE OUTCOMES

CO1: Understand about the basic principles in management

CO2: know about the impact of ratio analysis.

CO3: Identify the rules regarding cash flow and fund flow analysis.

CO4: Make clear understanding of various budgets and their importance.

CO5: Know about Marginal Cost Analysis.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

MANAGEMENT ACCOUNTING: Management Accounting - Meaning, objectives, functions - Advantages and limitations - Differences between Financial accounting and management accounting - Financial statement analysis – Comparative and common size statements - Trend Analysis.

UNIT II

RATIO ANALYSIS: Ratio analysis - Meaning, significance, advantages and limitations of Ratio analysis - Classification of accounting ratios - Basic purposes of various ratios - Liquidity, Solvency, Turnover and Profitability ratios - Computation of ratios.

UNIT III

FUND FLOW ANALYSIS: Fund Flow Analysis - Meaning - Concept of fund - Sources and uses of funds - Fund flow statement - Uses of fund flow statement - Cash Flow Analysis - Meaning - Preparation of Cash Flow Statement - Objectives and limitations of cash flow statement - Differences between fund flow statement and cash flow statement as per AS 3

UNIT IV

BUDGET AND BUDGETARY CONTROL: Budget and Budgetary control - Meaning, objectives, Advantages and limitations of budgetary control - Preparation of various budgets - Functional budget ,Flexible Budget , cash budget, sales budget , production budget and Zero base budgeting.

UNIT V

MARGINAL COSTING: Marginal Costing – Meaning, Definition- Difference between Absorption Costing and Marginal Costing – CVP Analysis – BEP Analysis – Break Even Chart.

TEXT BOOK

1. T.S. Reddy and Hari Prasad Reddy (2013), Management Accounting, Margham Publications, Chennai.

REFERENCE BOOKS

1. S.P. Gupta (2011) Management Accounting, Sultan Chand, 10th revised edition, New Delhi.
2. S.N. Maheswari(2012) Management Accounting, Sultan Chand, 7th revised edition, 2007 New Delhi.

BCR17R102 COMPUTERISED ACCOUNTING SYSTEM	L	T	P	Credit
	4	0	4	6
Pre-requisite: Enable the students to acquire basic knowledge in the computerized accounting system and its applications in the area of business.	Course Category			DS3
	Course Type			Theory with Practical

COURSE OBJECTIVES

- To understand the key components used in tally and practical orientation to tally software.
- To study the creation of various vouchers entries with single and multiple vouchers.
- To learn the knowledge about the inventory maintenance and financial reports using tally.
- To know the information regarding purchase and sales orders and also VAT procedures.
- To gain knowledge about how to create PO and SO

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Express the various fundamental concepts used in tally and practical orientation to tally software.
- CO2:** Gain the knowledge regarding various vouchers creations.
- CO3:** Obtain the knowledge about the inventory maintenance and financial reports using tally
- CO4:** Impart the latest trends in VAT procedures.
- CO5:** gain knowledge about how to create PO and SO

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M		M		L		L	S		M
CO2	L		L		M		M	M		M	S	
CO3	L	M		L		M		M			S	L
CO4	L		L	L	S		L			S		S
CO5	L	L		L		L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT:I ACCOUNTING ON COMPUTERS

Introduction – Accounting system – Benefits of accounting on computers – Tally fundamentals – Key components of Tally – Creation of companies – F11: Features – F12: Configuration.

UNIT:II PURCHASES AND SALES ORDER

Creating, altering and deleting purchase order and sales order – Credit purchase and credit sales – Duties and taxes (VAT only) – Day books- List of accounts in day book.

UNIT: III PROCESSING TRANSACTIONS IN TALLY

Classification of accounts – Groups – Predefined groups/Reserved groups – Managing groups - Ledger accounts – Voucher entry – Default vouchers - Various vouchers like Receipt, Payment, Journal and Contra.

UNIT: IV INVENTORY VOUCHERS

Stock groups – Stock categories – Stock items – Units of measure – Stock valuation methods – Inventory details in vouchers – Receipt note, Delivery note, Rejections & Stock summary.

UNIT: V FINANCIAL STATEMENT ANALYSIS

Preparation of Trial Balance ,Profit & Loss accounts and Balance sheet – Ratio analysis – Day book – List of accounts.

TEXT BOOK

1. Comdex Tally 9- Course kit - Dr.Namrata Agarwal , New Edition 2016, Dreamtech press New Delhi

REFERENCE BOOKS

1. Tally 9 Nellai Kannan, Revised Edition 2009, Nels Publications, Thirunelveli
2. Implementing Tally 9 A. K. Nadhani, K. K. Nadhani, BPB Publications Publication, Edition 2007

TALLY LAB

CREATING A COMPANY

1. Creating a Company with the following Details:

Name : XYZ & Co.,

Mailing name XYZ@gmail.com

Address : type any address

Income tax no. : PN1326

Local sales tax number: TNGST0011555

Interstate sales tax number: CST 5550

Currency symbol: Rs.

Maintain accounts with inventory

Financial year is from 1-4-2005

Books beginning with 1-4-2005

Don't use control security

Base currency symbol Rs.

Formal name RUPEES

The number of decimal places is 2

Don't show amounts in million

The symbol not to be suffixed

Put a space between amounts

CREATING LEDGERS

2. Creating the ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian Bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	
John & Co., purchased goods from this company	
Ram agency a/c sold goods to this company	

3. From the following balances of Ms.Kavitha, prepare Trading, Profit & Loss account and Balance Sheet for the year ending _____

Misc. Income	Rs.200		
Repairs	Rs.310	Purchases	Rs.15,450
Machinery	Rs.12,670	Purchases return	Rs.440
Furniture	Rs.1330	Sales return	Rs.120
Office expenses	Rs.750	Sundry creditors	Rs.12,370
Trading expenses	Rs.310	Advertisement	Rs.500

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Land & Building	Rs.15,400	Cash in Hand	Rs.160
Bank charges	Rs.50	Cash at bank	Rs.5870
Capital	Rs.24,500	Sales	Rs.20,560
Loan	Rs.5,000	Sundry expenses	Rs.150
Insurance	Rs.500	Traveling expenses	Rs.200

4. Designing the vouchers and view profit and loss a/c and balance sheet for the following:

Hindustan Ltd., started the business on 01-04-04

1. Contributed capital by cash Rs.2,00,000
2. Cash deposited in Indian bank Rs.50,000
3. Credit purchases from Krishna traders Rs.20,000
4. Credit purchases from Pravin traders Rs.20,000
5. Credit purchases from Krishna traders Rs.20,000
6. Credit purchases from Pravin traders Rs.20,000
7. Returned goods to Krishna traders Rs.5,000
8. Returned goods to Pravin traders Rs.5,000
9. Credit sales to Ravi & Co., Rs.50,000
10. Credit sales to Kumar & Co.,Rs.50,000
11. Cash sales Rs.20,000
12. Credit sales to Ravi & Co., rs.50,000
13. Credit sales to Ravi & Co., rs.50,000
14. Goods returned by Ravi & Co., Rs.5,000
15. Goods returned by Kumar & Co., Rs.5,000
16. Payment made by cheque to Krishna Traders Rs.30,000
ch. No.505580
17. Payment made by cheque to Pravin traders Rs.30,000
ch. No.505592
18. Received cheque from Ravi & Co., and Kumar & Co.,
Rs.75,000 each.

Payments made by cash

- 17. Paid to petty cash by cash Rs.1000
- 18. Furniture purchased Rs.20,000
- 19. Salaries paid Rs.10,000
- 20. Rent Rs.4,000
- 21. Electricity charges Rs.3,000
- 22. Telephone charges Rs.3,500
- 23. Cash purchases Rs.5,000

Payments made by petty cash

- 24. Conveyance Rs.150
- 25. Postage Rs.100
- 26. Stationeries Rs.200
- 27. Staff welfare Rs.100
- 28. Stationeries purchased from Sriram & Co., Rs.1500
on credit
- 29. Depreciation on furniture 10

5. Emerald & Co., started a business of Home appliances from 1-4-_____

1-4 received cash for capital Rs.5,00,000

7-4 credit purchases from LG Limited

Ovan	100 nos	at Rs.800
Mixies	100 nos	at Rs.1000
DVD player	100 nos	at Rs.1500
Fridge	100 nos	at Rs.2000

10-4 credit sales to AMN

Ovan	70 nos	at Rs.1000
Mixies	70 nos	at Rs.1500
DVD player	70 nos	at Rs.2000
Fridge	70 nos	at Rs.2500.

10-4 Cash sales

Ovan	10 nos	at Rs.1000
Mixies	10 nos	at Rs.1500
DVD player	10 nos	at Rs.2000
Fridge	10 nos	at Rs.2500

15-4 Paid cheque to LG Limited Rs.2,00,000

15-4 Received cheque from AMN & Co., Rs.3,00,000

Payment made by cheque

Paid to petty cash Rs.2,000, Furniture Rs.15,000,
Salaries Rs.10,000

Wages Rs.7,000, Carriage inward Rs.1500.

25-04 Payment made by petty cash

Conveyance Rs.200, Postage Rs.150, Stationeries
Rs.150, Staff welfare Rs.200

30-4 Journal depreciate 10 on Furniture:

Prepare Trading, Profit & Loss a/c and Balance Sheet.

INVENTORY VALUATION

6. From the following information, create unit of measurement, stock groups and stock items.

Find the stock summary:

Stock groups: 1. Magazine 2. Baby drinks 3. Cool drinks
4. Daily news paper 5. Hot drinks
6. Stationeries 7. Vegetables

Stock items:

Item	Qty	Rate	Units
Boost	25	80	nos
Sports star	20	15	nos
Potato	260	30	kgs
Star dust	20	25	nos
The Hindu	50	4	nos
Tomato	150	15	kgs
Fanta	10	25	lit
Dinamalar	40	2.5	nos
Coco	55	120	lit
Horlicks	60	70	nos
India today	10	10	nos
Lactogin	10	90	nos

MAINTAIN BILL WISE DETAILS

7. Creating bill wise details from the following:

1. Ravi commenced business with a capital of Rs.2,00,000
2. Purchased goods from Kumar & Co., Rs.15,000. Paid in three installments within 5 days gap.
3. Purchased goods for cash Rs.8000
4. Sold goods to Ratna & Co., Rs.20,000 amount to be paid in two instalments.
5. Sold goods for cash for Rs.5,000
6. Received cash from Ratna & Co., Rs.75,000
7. Paid to Kumar & Co., Rs.7500
8. Sold goods for cash Rs.5,000

CONSOLIDATION OF ACCOUNTS

8. Bharath Agencies, A wholesaler gives the following information:

Opening balances:

Capital Rs.20,00,000 Cash at bank Rs.10,00,000

Cash in Hand Rs.5,00,000 Furniture Rs.5,00,000

Bharath Agencies are dealing in stationeries. The selling prices are as follows:

Pen Rs.35 per dozom Pencil Rs.30 per dozom

Ink pens Rs.140 per dozom

The following transactions take on a particular date:

1. Purchased 100 dozons of pens from Ravana bros. @ Rs.25 per dozom for cash.
2. Purchased 200 dozons of pencils from Ghuhan bros. @ Rs.21.50 per dozom for credit less discount of Rs.100
3. Sold 10 dozons of pens to Dharma bros. for cash.
4. Sold 10 dozons of pens to Bema bros. for credit.
5. Sold 50 dozons of pencils to Arjuna bros.
6. Purchased from Ravana bros 50 dozons ink pens @ Rs.120 and by cheque.

Prepare following statements using Ex-accounting packages:

- ❖ Store ledger, Trading account, and Balance sheet
- ❖ Account summary. Ignore dates

FOREIGN GAINS / LOSS

9. Calculate:

- 01.01. _____ Purchased goods from UK supplier 1000£
02.01. _____ Sold goods to US buyer 1500
03.01. _____ Cash received from US buyer 1500 Selling rate
Rs.46/\$
04.02. _____ Paid cash to UK supplier 1000 Selling rate Rs.53/£

Doller \$:	Pound £:
Std. Rate - 1 \$ - 43 Rs.	Std. Rate - 1 £ - 51 Rs.
Sales rate - 1 \$ - 44 Rs.	Sales rate - 1 £ - 50 Rs.
Buying rate - 1 \$ - 42 Rs.	Buying rate - 1 £ - 52 Rs.

10. MEMO VOUCHER

An advance amount paid Rs.1500 given to sales executive for traveling. The actual expense for traveling expenses for the sales is Rs.500

11. RATIO ANALYSIS

Entering the following details comment upon the short term solvency position of the company:

Working capital Rs.20560492

Cash Rs.14500

Bank Rs.18500

Debtors Rs.518260

Creditors Rs.429337

Sales Rs.515252

Purchases Rs.433310

Stock Rs.125982

Net profit?

12. Create stock items, stock groups, sales categories, godowns, units of measure.

Stock	Category	Group	Godown	Unit of measure	Std cost	Sell price	Op. Qty	Total value
Inter Celeron	Processor	Celeron	Mumbai	Nos.	15000	20000	2	30000
Intel Pentium III	Processor	-	Chennai	Nos.	20000	25000	3	60000
Tally silver	Accounting	Tally	Chennai	Nos	20000	22500	5	100000
Tally gold	Accounting	Tally	Chennai	Nos	42000	45000	5	210000

13. Using the above exercise create various vouchers for the following

Date	Transactions
9-4-2006	Intel Premium III (3Nos) @ Rs.25000 delivered to Vijay & Co., from Madras Godown
10-4-2006	10 Nos of Intel Celeron @ Rs.15000 per unit received from Jayaram and Co., and sent to Madras godown
12-4-2006	2 Nos of Intel Premium III received from Vijay & Co., as it was not in a working position
13-4-2006	2 Nos of Intel Celeron returned to Jayaram & Co from Madras Godown
14-4-2006	Physical stock verification shows shortage of 1 no Intel Pentium III

14. Creating the following inventory vouchers

- | | |
|-------------------|-------------------|
| a. Purchase Order | b. Sales Order |
| c. Rejection out | d. Rejection in |
| e. Stock journal | f. Delivery Note |
| g. Receipt Note | h. Physical stock |

BCO17R314 INTERNATIONAL TRADE	L	T	P	Credit
	5	1	0	6
Pre-requisite: Enrich and innovation the knowledge regarding the international trade.	Course Category			DSE4
	Course Type			Theory

COURSE OBJECTIVES

- To know the idea about basic concepts of international trade.
- To understand about various Theories of foreign trade
- To Gain the knowledge about Export and Import Procedures and Documents.
- To understand the Concepts of Balance of Payments
- To obtain the knowledge about various International Financial institutions

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Know the idea about basic concepts of international trade.
- CO2:** Understand about various Theories of foreign trade
- CO3:** Gain the knowledge about Export and Import Procedures and Documents.
- CO4:** Understand the Concepts of Balance of Payments
- CO5:** Obtain the knowledge about various International Financial institutions

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT – I

Introduction – Meaning and need of trade, Features – importance of international trade Domestic trade and international trade difference – Problems of international trade – need for international trade.

UNIT – II

Theories of international trade – Absolute, Comparative, Equal cost difference – Trade Policy.

UNIT – III

Export and Import Procedures and Documents used in international Trade.

UNIT - IV

Balance of Payments – Meaning – Problems, Components – Trade policy – Protection and Tariffs and its effects.

UNIT – V

International Financial institutions- WTO – ECGC – IFC – IBRD - SAARC – SEZ- BRICS - Recent Development in international Trade.

TEXT BOOK

1. C.B. Gupta – Sultan Chand and Sons Educational Publications New Delhi First Edition 2015.

REFERENCE BOOKS

1. Export-import Policy and Other Documents, Govt. of India.2016.
2. Hazari, R. Bharat, Micro Economic Foundations of International Trade, Croom Helm, London and Sydney.2014

BCO17R315 INVESTMENT MANAGEMENT	L	T	P	Credit
	5	1	0	6
Pre-requisite: Study the theoretical and empirical evidence relevant for investment management.	Course Category			DSE4
	Course Type			Theory

COURSE OBJECTIVES

- To provide insight about the relationship of the risk & risk return and also about Various Investment Avenues
- To familiarize the students with the fundamental with the Investment attributes for evaluating Investment
- To understand the knowledge about the Recent Trends in Security market.
- To emphasis the students to understand about how Investment Analysis - Financial Statement Analysis
- To develop the students with the practical aspects of Investment Information.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Provide insight about the relationship of the risk & risk return and also about Various Investment Avenues
- CO2:** Familiarize the students with the fundamental with the Investment attributes for evaluating Investment
- CO3:** Understand the knowledge about the Recent Trends in Security market.
- CO4:** Emphasis the students to understand about how Investment Analysis - Financial Statement Analysis
- CO5:** Develop the students with the practical aspects of Investment Information.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

Various Investment Avenues – Equity, Fixed Income Securities, Deposits, Mutual Funds, Equity oriented mutual funds, Real estates, Insurance Investments.

UNIT II

Investment attributes for evaluating Investment – Risk and Return, Marketability, Convenience, Tax Shelter – Comparison of various Investment Avenues.

UNIT III

Investment Analysis - Financial Statement Analysis – Ratios – Fixed Income Avenues Analysis – Time value of money – Credit Rating – Economic – Company – Industry analysis.

UNIT IV

Investment Information – EPS, DPS, Price earnings ratios – Other financial Measures – Technical Analysis – Fundamental Analysis – Efficient market theory – Capital Asset Pricing Theory –

UNIT V

Security analysis-fundamental analysis: economic, industry and company analysis-technical analysis: Dow theory-types of shares -important share patterns

TEXT BOOK

1. V. A. Avadhani “Studies in Indian Financial System” 2011

REFERENCE BOOKS

1. Jones, C.P., “Investments Analysis and Management”, Wiley.2014
2. Prasanna Chandra, “Investment Analysis and Portfolio Management”, Tata McGrawHill.2012

BCO17R316 CONSUMER PROTECTION	L	T	P	Credit
	5	1	0	6
Pre-requisite: Provide basic knowledge about consumer protection, consumer rights.	Course Category			DSE4
	Course Type			Theory

COURSE OBJECTIVES

- To develop the skills with the consumer protection council.
- To expose the students latest trend in consumer service in various sector.
- To gain the knowledge about various enforcement of Consumer rights.
- To impart the necessary knowledge this helps the students to choose Grievance Redress Mechanism under the Consumer Protection.
- To gain the knowledge about consumer protection in India.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Explain the skills with the consumer protection council.
- CO2:** Gain the knowledge of the students latest trend in consumer service in various sector.
- CO3:** Gain the knowledge about various enforcement of Consumer rights
- CO4:** Impart the necessary knowledge this helps the students to choose Grievance Redress Mechanism under the Consumer Protection
- CO5:** Know the knowledge about consumer protection in India.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

Consumer Protection: Consumer movements: Consumer Protection Act-definitions- Historical Perspectives, Consumer Protection Council, Consumer Disputes Redressal Agency- CPA Concepts- Objectives and Scope of CPA,

UNIT II

Consumer services : Definitions- Consumer Services, - Deficiency in services–Meaning ,Professional service, Medical services, Lawyering services, Public Utility Services ,Commercial Services; Unfair trade Practice-Misleading and False advertisement; Unsafe and Hazardous Products, Falsification of Trade Marks; Consumer safety; Service.

UNIT III

Enforcement of Consumer rights-Consumer Forums under CPA: Jurisdiction, Power and Functions-, Procedure and Manner of filing a Complaint and hearing; Execution of Order-PIL-Class Action-Remedies-Administrative Remedies.

UNIT IV

Grievance Redressal Mechanism - Complaint-Grounds of filing a complaint- Limitation period-Procedure for filing and hearing of a complaint-Disposal of cases-Relief/Remedy to be provided-temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

UNIT V

Consumer Protection in India Evolution of Consumer Movement in India. Formation of consumer organizations and their role in consumer protection, Recent developments in Consumer Protection in India, National Consumer Helpline, Citizens Charter, Product testing.

TEXT BOOK:

1. Aggarwal, V. K. (2015). Consumer Protection: Law and Practice. 5th ed. Bharat Law House, Delhi, or latest edition.

REFERENCE BOOKS:

1. Khanna, Sri Ram, Savita Hanspal, Sheetal Kapoor, and H.K. Awasthi. Consumer Affairs” (2012) Delhi University Publication. 334 pp.
2. Girimaji, Pushpa (2014). Consumer Right for Everyone Penguin Books.

BCC17R305 MULTIMEDIA APPLICATIONS	L	T	P	Credit
	2	0	4	4
Pre-requisite: Enable the students for acquiring basic knowledge about multimedia and its applications.	Course Category		SEEC 4	
	Course Type		Theory with Practical	

COURSE OBJECTIVES

- To obtain the knowledge on multimedia applications.
- To train the students with digital audio technology.
- To enrich skills on digital image development and editing.
- To equip the students with the multimedia animations.
- To practice the students to prepare multimedia projects.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Obtain the knowledge on multimedia applications.

CO2: Train the students with digital audio technology.

CO3: Enrich skills on digital image development and editing.

CO4: Equip the students with the multimedia animations.

CO5: Practice the students to prepare multimedia projects.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I

Definition - Classification - MM application - MM H/w - MM s/w - CDROM - DVD.

UNIT-II

MM Audio: Digital medium - Digital audio technology - sound cards - recording - editing - MP3 - MIDI fundamentals - Working with MIDI - audio file formats - adding sound to MM project.

UNIT-III

MM TEXT: Text in MM - MM graphics: coloring - digital imaging fundamentals - development and editing - file formats - scanning and digital photography

UNIT-IV

MM Animation: Computer animation fundamentals - Kinematics - morphing - animation s/w tools and techniques. MM Video: How video works - broadcast video standards - digital video fundamentals - digital video production and editing techniques - file formats.

UNIT-V

MM Project: stages of project - MM skills - design concept - authoring - planning and costing - MM team.

TEXT BOOK

1. Multimedia Magic - S.Gokul revised and updated second edition - BPB

REFERENCE BOOKS

1. Multimedia Making it Work - Tay Vaughen 6th edition – TMH

MULTIMEDIA LAB

1. Creating a Sun Flower using Photoshop.
2. Creating Water Drops using Photoshop.
3. Animate Plane Flying the Clouds using Photoshop.
4. Creating a Mouse using Photoshop.
5. Creating the See through text using Photoshop.
6. Designing a Military Cloth using Photoshop.
7. Creating a Stone Texture using Photoshop.
8. Creating a Rollover Buttons using Photoshop.
9. Creating a Realistic Stone Structure using Photoshop.
10. Convert Black and White to Color Photo using Photoshop.

BCO17R318 COMMERCE PRACTICAL		L	T	P	Credit
		0	0	4	4
Pre-requisite: Help students to acquire conceptual knowledge on the preparation of commercial records.	Course Category			SEEC 4	
	Course Type			Practical	

COURSE OBJECTIVES

- To explain the idea relating to preparation Forms used in Commercial Banks.
- To familiarise the students about Draw a blue print of an office.
- To give idea on preparation of Specimen of Partnership deed

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- To inculcate the students about preparation of Specimen of cost sheet.
- To have clear idea about preparation of Income Tax Return form.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Explain the idea relating to preparationForms used in Commercial Banks.
- CO2:** Familiarise the students about Draw a blue print of an office.
- CO3:** Give idea on preparation of Specimen of Partnership deed
- CO4:** Inculcate the students about preparation of Specimen of cost sheet.
- CO5:** Have clear idea about preparation of Income Tax Return form.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

Forms used in Commercial Banks - Account opening form: Saving, Current and Recurring Deposit - Pay in slip - Withdrawal Slip - Cheque - DD form, Bankers Cheque form and Fund transfer other branch –Bank challan .

UNIT II

Draw a blue print of an office, Specimen of Business Letter, preparation of Vouchers, Invoice and Cash receipt, Debit note and credit note – Promissory Note.

UNIT III

Specimen of Partnership deed – drafting of minutes , notice - Proxy Form – Agenda- DEMAT account Form

UNIT IV

Specimen of cost sheet - Payroll / wage sheet – Material Requisition Slip – Material Order Form – Form of Bin card and Time card.

UNIT V

PAN Card Application Form – Income Tax Return form - Individual (Self Occupied House only) - Form No.16 – Income Tax refund form - Sales Tax Form – TDS Challan- E- return of Income Tax & Sales Tax.

RULES

1. Practical Commerce exam is to be conducted purely internally.

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2. Internal Exam – 40 marks: Record maintenance valued by Course Teacher.
3. External Exam – 60 marks: 30 marks for filling forms and 30 marks for viva voce examination conducted by Head of the Department.
4. Internal Examiner – Course Teacher; External Examiner – Module Co-Ordinator.

BCO383 COMMERCE PRACTICAL - I	L	T	P	Credit
	0	0	6	3

1. Filling up of Accounting Opening form: Saving, current and Recurring deposit.
2. Knowledge of various forms used in day to day banking- cheque- pay in slip – withdrawal form
3. Filling up of Demand Draft form
4. Forms of Bills of Exchange and Promissory note
5. Filling up of a Bankers cheque form.
6. Fixed Deposit Receipt.
7. Filling up of loan Application form.
8. Filling up of a Jewel loan form
9. Draw a blue print of an office
10. Preparation of Vouchers
11. Preparation of invoice and cash receipt
12. Preparation of Debit note and credit note.
13. Specimen of partnership deed.
14. Format of profit and loss appropriation account
15. Format of balance sheet of Joint Stock Company

RULES

1. Commerce Practical Exam is to be conducted purely internally.
2. Internal Exam -50 Marks: Record maintenance valued by Course Teacher.
3. External Exam -50 Marks :25 Marks for filling forms and 25 Marks for Viva voce examination conducted by Head of the Department.
4. Internal Examiner-Course Teacher; External Examiner –Head of the Department.

BCO384 COMMERCE PRACTICAL - II	L	T	P	Credit
	0	0	6	3

1. Specimen of Business letter
2. Drafting of Notice, Agenda, proxy form and minutes for meeting.
3. Chart showing organization Structure
4. Specimen of Cost Sheet of an Organization.
5. Specimen of Stock sheet/ Register
6. Specimen of Payroll and Wage sheet.
7. Filling of Material Order and material Requisition Slip
8. Form of Bin Card and Time Card
9. PAN Card application form
10. Filling up of Income Tax Returns
11. Filling up of Income Tax Returns (Self Occupied House only)
12. Form No.16
13. Filling up of Sales Tax Forms.
14. TDS (Tax Deducted at Source) Challan.
15. Income Tax Refund form.

RULES

1. Commerce Practical Exam is to be conducted purely internally.
2. Internal Exam -50 Marks: Record maintenance valued by Course Teacher.
3. External Exam -50 Marks: 25 Marks for filling forms and 25 Marks for Viva voce examination conducted by Head of the Department.
4. Internal Examiner-Course Teacher; External Examiner-Head of the Department.

BCC17R306 COMPUTER GRAPHICS	L	T	P	Credit
		2	0	4
Pre-requisite: This course presents the origin of computer graphics, vector generating Techniques, transformations, interactive graphics and raster Graphics.	Course Category			SEEC 4
	Course Type			Practical

COURSE OBJECTIVES

- To familiarize the students with the origin of computer graphics.
- To enhance the knowledge about pixel transformation.
- To obtain an execution of Dimensional concepts.
- To gain the knowledge about projections and clipping.
- To obtain the knowledge about Methods of visible.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Gain the basic knowledge about the origin of computer graphics.
- CO2:** Explain the knowledge about pixel transformation.

CO3: Enhance the knowledge about Dimensional concepts

CO4: Obtain the knowledge about projections and clipping.

CO5: Develop the knowledge about Methods of visible.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

The origin of computer graphics – Interactive graphics display new display devices. General - purpose software display of solid objects.

UNIT II

Output Primitives: Points and Lines, DDA, Bresenham's Algorithms - Properties of Circles and Ellipse – Pixel Addressing - Two Dimensional Geometric Transformations: Basic Transformations – Matrix Representations - Composite Transformations. Two Dimensional Viewing: - Line Clipping – Polygon Clipping – Curve Clipping – Text Clipping.

UNIT III

Three-Dimensional Concepts- Three Dimensional object Representations: Polygon Surfaces– Curved Lines and Surfaces – Quadric Surfaces– Super Quadric –Bobby Objects– Spline Representations – Cubic Spline Interpolation-B- Spline Curves and Surfaces–Fractal Geometry Methods –Classification–Dimension –Uniform B-Spline.

UNIT IV

Three Dimensional Geometric and Modeling Transformations: Translation – Rotation – Scaling. Three Dimensional Viewing: Viewing Pipeline – Viewing Co-ordinates –Projections–Clipping.

UNIT V

Visible – Surface Detection Methods: Classification of Visible Surface Detection Algorithms – Back Face Detection –Depth -Buffer Method -A -Buffer Method. Illumination Models and Surface –Rendering Methods: Basic Illumination Models –Polygon Rendering Methods. Color Models and Color Applications: RGB –YIQ –CMY –HSV.

TEXT BOOK:

1. DonaldHearn&M.Pauline Baker, “Computer Graphics”, Second Edition, PHI/ Pearson Education,

REFERENCE BOOKS:

1. H.M.Neumannand R.F.Sproul, “Principles of Interactive computer Graphics”, Second Edition, McGraw Hill,
2. Steven Harrington, “Computer Graphics – A Programming Approach”, McGraw Hill, 1983.

COMPUTER GRAPHICS - PRACTICAL

1. Write a program to draw a stick man.
2. Write a program to draw a rectangle using line function.
3. Write a program to draw a line using DDA's line drawing algorithm.
4. Write a program to draw a line using Bresenham's line drawing algorithm.
5. Write a program to draw a circle using equation of circle.
6. Write a program to draw a circle using Bresenham's circle
7. Write a program to draw a circle using midpoint circle drawing algorithm.
8. Write a program to draw a circle using polar co - ordinate.
9. Write a program to fill a circle using boundary fill algorithm.
10. Write a program to fill a circle using flood fill Algorithm.

BCO17R319 INDIAN ECONOMY		L	T	P	Credit
		5	1	0	6
Pre-requisite: Enable the students with the knowledge about Indian economy. Planning Commission	Course Category		GE 2		
	Course Type		Theory		

COURSE OBJECTIVES

- To understand the basic concepts of Indian Economic Development and Growth.
- To know the major problems of Indian Economic Development.
- To gain the knowledge about contribution of agriculture to Economic Development.

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- To import the knowledge about the role of Industry to Economic Development.
- To acquire knowledge on the importance of five year plans in India for Economic Development.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

CO1: Understand the basic concepts of Indian Economic Development and Growth.

CO2: Know the major problems of Indian Economic Development.

CO3: Gain the knowledge about contribution of agriculture to Economic Development.

CO4: Import the knowledge about the role of Industry to Economic Development.

CO5: Acquire knowledge on the importance of five year plans in India for Economic Development.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT I

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of NationalIncome

UNIT-II

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

UNIT-III

Agriculture -Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT IV

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

UNITV

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans.

TEXT BOOK

1. Ruddar Datt & K.P.M. Sundharam, Indian Economy - S.Chand & Sons - New Delhi.1999

REFERENCE BOOKS

1. I.C. Dingra, Indian Economy 2004
2. K.N. Agarwal, Indian Economy - Problem of Development of Planing - Wishwa Prakasan - New Age of International Ltd. 2009.

BCO17R319 PRINCIPLES OF MANAGEMENT		L	T	P	Credit	
		5	1	0	6	
Pre-requisite: Enrich the knowledge regarding the principles and practice of Management.		Course Category			GE 2	
		Course Type			Theory	

COURSE OBJECTIVES

- To familiarize the students with an idea about importance and scope of business management.
- To know the working pattern followed by various forms of an organisation and planning procedures.
- To Knowing the various organisations and authorities
- To understand the process of direction and span of supervision.
- To obtain the knowledge about various controlling techniques.

COURSE OUTCOMES (COS)

At the end of the course, students would be able to

- CO1:** Familiarize with the importance and scope of business management.
- CO2:** Explain the various working pattern followed by various forms of organisation.
- CO3:** Knowing the various organisations and authorities
- CO4:** Gain the knowledge about the direction process and span of supervision.
- CO5:** Obtain the knowledge about various controlling techniques adopted by an organization.

MAPPING OF CO TO PO

	PO1	PO2	PO3	PO4	PO5	PO6	PO7	PO8	PO9	PO10	PO11	PO12
CO1	L	L	M			M	L		L	S	M	M
CO2	L			L	M		M			M	S	
CO3	L	M	L		M			M			S	L
CO4	L		L	L	S	L				S		S
CO5	L	L	L			L	L		L		S	

S-Strong Correlation M-Medium Correlation L-Low Correlation

UNIT-I INTRODUCTION OF MANAGEMENT

Introduction, Definition of management – Features or Characteristics of management – Functions of management – Importance of management – Administration and management - Scientific management and Principles of management.

UNIT-II PLANNING

Definition - Characteristics and objectives of Planning – Natures – Importance – Advantages and Disadvantages of Planning – Steps in planning process – Methods of Planning. Management by objectives.

UNIT-III ORGANIZATION

Meaning and Definition – Nature and importance of organization - Functions – Principles of organization. Delegation of authority and importance – advantages and Dis advantages of Delegation of authority and span of management.

UNIT-IV DIRECTING

Meaning and Characteristic of directing – Principles of direction – Meaning and importance of motivation – Theories of motivation – need and importance of leadership and types of leaders.

UNIT –V CONTROL

Meaning and needs of control – Characteristic – Steps in control process – techniques of control – Coordination.

TEXT BOOKS

1. C.P. Gupta Sultan Chand and sons Educational publication New Delhi Seventeenth Revised Edition 2014.

REFERENCE BOOKS

1. C.B.Gupta, Management Theory & Practice - Sultan Chand& Sons - New Delhi.2013
2. L.M.Prasad, Principles & Practice of Management - Sultan Chand & Sons - New Delhi.2015

