

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014-'17 Batch onwards	
Subject Code	14UCCO1	Semester	I
Subject Title	Core- I : Financial Accounting		
Hours Per Week	6	Credit	4
Objectives	To bring into the lime-light the students aptitude about Accounting		

Unit	Content	Hours
Unit – 1	Accounting: Basics - Principles - Type of Accounts – Bases of Accounting - Accounting Rules - Fundamental Accounting Assumptions - Journal - Journal Proper - Ledger - Subsidiary Books - Trial Balance - Final Accounts of a Sole Trader with Simple Adjustments. Bank Reconciliation Statement – Rectification of Errors including Suspense Account.	22
Unit – 2	Depreciation Accounting – Methods (Theory only) - Straight Line and Diminishing Balance Methods including Changeover Method (Problems). Consignment – Joint Venture (Simple Problems only).	17
Unit – 3	Single Entry – Meaning and Salient Features – Networth Method – Conversion Method.	14
Unit – 4	Hire Purchase and Instalments. Repossession: Meaning – Partial and Complete. Royalty Accounts: Meaning – Treatment for Recoupment (Excluding Sub-lease).	20
Unit – 5	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch).	18

Text Books

1. T. S. Reddy and A. Murthy, *Financial Accounting*, Chennai, Margham Publications, Seventh edition 2011

Reference Books

1. Dr. Radha, *Financial Accounting*, Chennai, Prasanna Publishers and Distributors.
2. S.P. Jain & K.L. Narang, *Advanced Accounting*, New Delhi, Kalyani Publications.

3. N. Vinayagam & B. Charumathi, *Financial Accounting*, New Delhi, S. Chand Co & Ltd.
4. Dr. M. A. Arulanandam & Dr. K.S. Raman, *Advanced Accounts–Part I*, New Delhi, Himalaya Publications.
5. Shukla M. C. & Grewal T.S. & Gupta S. L., *Advanced Accountancy*, S. Chand & Co., New Delhi.

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	<p>7. Create a Student's Mark List in MS Excel by considering the following conditions:</p> <table border="1"> <thead> <tr> <th><u>Percentage</u></th> <th><u>Class</u></th> <th><u>Conditional Formatting (Font Color)</u></th> </tr> </thead> <tbody> <tr> <td>40 – 49</td> <td>III</td> <td>Blue</td> </tr> <tr> <td>50 – 59</td> <td>II</td> <td>Brown</td> </tr> <tr> <td>0 & Above</td> <td>I</td> <td>Green</td> </tr> </tbody> </table> <p>Subject Score</p> <table border="1"> <tbody> <tr> <td>Score <40</td> <td>Underline with Red Color</td> </tr> <tr> <td>Score >80</td> <td>Underline with Green Color</td> </tr> </tbody> </table> <p>Result</p> <table border="1"> <tbody> <tr> <td>Pass</td> <td>Black</td> </tr> <tr> <td>Fail</td> <td>Red</td> </tr> </tbody> </table>	<u>Percentage</u>	<u>Class</u>	<u>Conditional Formatting (Font Color)</u>	40 – 49	III	Blue	50 – 59	II	Brown	0 & Above	I	Green	Score <40	Underline with Red Color	Score >80	Underline with Green Color	Pass	Black	Fail	Red	
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Pass	Black																					
Fail	Red																					
MS PowerPoint	<p>8. Design a Chart in MS Excel to show the sales performance of the Company.</p> <p>9. Prepare the Student's details and view the records by using the AutoFilter Option.</p> <p>10. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.</p>																					
MS PowerPoint	<p>12. Create a PowerPoint show about our College.</p> <p>13. Create an Advertisement in PowerPoint for a product.</p> <p>14. Design an Organization Chart of a Company.</p>	10																				
MS Access	<p>15. Create the following Tables:</p> <ol style="list-style-type: none"> Student's Personal Details Student's Mark Details. <p>Perform the following</p> <ol style="list-style-type: none"> Relate the Tables Show the details of students who passed in all subjects. Show the details of students whose subject score in all subjects are above 60. Create a Form and Report for the Tables. 	10																				

Note: * It includes Theory – 2 Hours and Practical – 4 Hours

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014-'17 Batch onwards	
Subject Code	14UCCO3	Semester	I
Subject Title	Allied-I : Business Economics		
Hours Per Week	5	Credit	5
Objectives	To prepare the students to examine the importance and application of economic analysis to make business decision.		

Unit	Content	Hours
Unit – 1	Business Economics- Meaning - Definition- Objectives- Nature and Scope - Micro and Macro Economics - Differences - Roles and Responsibilities of Business Economist.	12
Unit – 2	Consumption- Importance - Consumer Sovereignty - Factors Affecting Consumer Sovereignty in the Modern World. Indifference Curve Analysis: Properties - Price, Income and Substitution Effects - Consumer Surplus.	14
Unit – 3	Demand Analysis- Demand determinants - Law of Demand - Demand Distinctions - Elasticity of Demand: Types and Measurement. Demand Forecasting: Market and Company Demand Forecasting- Purpose - Essentials of Good Forecasting- Method of demand Forecasting.	17
Unit – 4	The Law of Variable Proportions: Increasing, Diminishing and Constant Returns - Economics of Scale: Internal and External Economics. Cost analysis: Meaning - Cost Concepts - Cost Output Relationship: Total Cost, Average Cost, Marginal Cost.	17
Unit – 5	Market Structure- Meaning of Market- Market Forms- Time Elements in Price Fixation- Equilibrium of Firm and Industry. Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Discrimination Monopoly and Oligopoly.	17

Text Books

1. **P.N. Reddy & H.R. Appanniah**, *Principles of Business Economics*, New Delhi, S. Chand & Co. Ltd. 2003

Reference Books

1. S. Sankaran, *Business Economics*, Chennai, Margham Publications.
2. P.N. Chopra, *Business Economics*, New Delhi, Kalyani Publishers.
3. R. K. Lekhi, *Managerial Economics*, New Delhi, Kalyani Publishers.
4. P.N. Reddy & H.R. Appanniah, *Principles of Business Economics*, New Delhi, S. Chand & Co. Ltd.
5. K.P.M. Sundaram & E.N. Sundharam, *Business Economics*, New Delhi, Sultan & Sons.
6. H.L. Ahuja, *Business Economics*, New Delhi, Sultan & Sons.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014-'17 Batch onwards	
Subject Code	14UCCO4	Semester	II
Subject Title	Core-III : Higher Financial Accounting		
Hours Per Week	6	Credit	4
Objectives	To expose to the students the Accounting Procedure of Partnership Firms and Allied Aspects of Accounting.		

Unit	Content	Hours
Unit – 1	Introduction to Partnership – Past Adjustments and Guarantees - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.	22
Unit – 2	Retirement of a Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account – Admission cum Retirement - Death of a Partner.	20
Unit – 3	Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	20
Unit – 4	Partnership – Amalgamation – Meaning – Accounting Treatment – Preparation of Balance Sheet of Amalgamated Firm.	14
Unit – 5	Insolvency of Individual – Preparation of Statement of Affairs and Deficiency Account.	14

Note:

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

Text Books

1. Reddy & Murthy, *Financial Accounting*, Chennai, Margham Publications., 12th revised edition. 2014.

Reference Books

1. S.P. Jain & K.L. Narang *Advanced Accounting*, New Delhi, Kalyani Publications.
2. Dr. M. A. Arulanandam, Dr. K.S. Raman, *Advanced Accountancy Part-I*, New Delhi, Himalaya Publication.
3. Shukla M.C., Grewal T.S. & Gupta S.L., *Advanced Accountancy*, New Delhi S. Chand & Co.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014-'17 Batch onwards	
Subject Code	14UCCO5	Semester	II
Subject Title	Core-IV : Programming Laboratory-II: HTML		
Hours Per Week	6*	Credit	3
Objectives	To prepare the students for developing websites		

Practicals	Programs	Hours
HTML	<ol style="list-style-type: none"> 1. Write a HTML code for designing a web page for system configuration 2. Create a HTML document to show the important HTML tags 3. Design a web page to show the subject covered in the first year 4. Create a web page to list out the features of mobile phones using DIV element 5. List out the names of software companies using ordered list 6. List out the educational website using unordered list 7. Design a web page as given below using Nested list with different bullets. 8. Develop a web page to show the definition list using HTML tags 9. Create an advertisement of a product using HTML tags 10. Generate a web page using link within a web page 11. Develop a web page for NGM College using links for another web page 12. Generate a web page to display the weather report using table 13. Construct a HTML document to display mark statement using nested table 14. Prepare a resume using forms 15. Create a website for an industry using frames 	60

Note: * It includes Theory – 2 Hours and Practical – 4 Hours

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014-'17 Batch onwards	
Subject Code	14UCCO6	Semester	II
Subject Title	Allied-II : Business Mathematics & Statistics		
Hours Per Week	4	Credit	5
Objectives	To enable the students to apply mathematical knowledge to business problems		

Unit	Content	Hours
Unit – 1	Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix; Determinants and Solution of Simultaneous Linear Equations.	10
Unit – 2	Mathematics of Finance: Simple and Compound Interest – Annuities – Sinking Fund – Discounting.	13
Unit – 3	Meaning and Scope of Statistics – Characteristics and Limitations - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	11
Unit – 4	Simple Correlation – Pearson’s Coefficient of Correlation – Interpretation of Co-efficient of Correlation – Concept of Regression Analysis – Regression Equation – Standard Error of Estimate	13
Unit – 5	Theory of Sampling and Sampling Methods: Simple Random Sampling –Stratified Random Sampling–Systematic Sampling–Cluster Sampling. Chi-Square Analysis and F-Test. (Simple Problems only)	13

Note: Theory questions shall be restricted to Section A and B of the Question Paper.

Text Books

1. Navaneetham, P.A, *Business Mathematics & Statistics*, , Jai Publishers Trichy, Edition 2014.
2. S.P.Gupta, *Statistical Methoda*, Sultan Chand & sons New Delhi, 42nd revised edition 2014.

Reference Books

1. R.S.N Pillai and Bagavathi , Statistics Theory and Practice ,S.Chand & Co (P) Ltd New Delhi, Revised Edition 2014.
2. Sundaresan and Jayaseelan, *Introduction to Business Mathematics*, New Delhi, Sultan Chand Co & Ltd, revised edition 2002.
3. G.K. Ranganath, C.S. Sampamgiram and Y. Rajan, *A Text book for Business Mathematics*, New Delhi, Himalaya Publishing House, revised edition 2006.
4. T.N. Srivastava and shailaja rego, Statistics for Management, Tata MC Graw hill Publishing Company Ltd New Delhi, 2nd revised edition 2008.
5. P.N.Arora and S.Arora, Statistics for Management, S.Chand & Company New Delhi, 1st edition 2003.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCCO7	Semester	III
Subject Title	Core-V : Corporate Accounting		
Hours Per Week	6	Credit	4
Objective	To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the Companies Act.		

Unit	Content	Hours
Unit – 1	Issue of Shares – Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.	17
Unit – 2	Preparation of Company Final Accounts (Revised New Format) – Calculation of Managerial Remuneration.	17
Unit – 3	Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.	20
Unit – 4	Holding Company Accounts – Preparation of Consolidated Balance Sheet - Mutual Owings - Contingent Liability - Unrealised Profit-Revaluation of Assets - Bonus Issue and Payment of Dividend (Inter Company and Multiple-holdings excluded).	20
Unit – 5	Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts: Life Insurance – Calculation of Life Assurance Fund - General Insurance (New Format and Simple Problems only).	18

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

TEXT BOOK

1. **Reddy & Murthy**, “Corporate Accounting”, Margham Publications, Chennai, 6th Revised Edition 2010.

REFERENCE BOOKS

1. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**, “Corporate Accounts “, Theory Method and Application, Sultan Chand & Co., New Delhi.
3. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
4. **S.P. Jain & K.L. Narang**, “Corporate Accounting”, Kalyani Publications, New Delhi. 2nd edition 2007.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCCO8	Semester	III
Subject Title	Core-VI: Business and Company Law		
Hours Per Week	6	Credit	3
Objective	To provide basic knowledge on the provisions of the Indian Contract Act and Companies Act along with relevant case laws.		

Unit	Content	Hours
Unit - 1	Law of Contract: Essentials of a Valid Contract – Offer, Acceptance and Considerations: Types – Legal Rules – Performance of Contract – Remedies for Breach of Contract.	18
Unit - 2	Agency – Creation and Termination of Agency – Pledge – Duties of Pledger and Pledgee - Sale of Goods Act – Essentials of a Valid Sale – Difference between Sale and Agreement to Sell.	18
Unit - 3	Company – Characteristics - Kinds of Companies - Formation of Companies - Memorandum of Association – Contents - Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Contents – Doctrine of Indoor Management.	20
Unit - 4	Prospectus – Contents – Statement in lieu of Prospectus – Liabilities for Misstatement in Prospectus –Shares – Transfer and Transmission of Shares – Director and Secretary – Appointment and Removal – Powers, Duties and Liabilities.	18
Unit - 5	Meetings – Essentials of Valid Meeting - Statutory Meeting – Annual General Meeting – Extra-ordinary General Meeting. Winding up – Modes of Winding up – Powers and Duties of Liquidator.	17

TEXT BOOKS

1. **Kapoor .N.D.** “Elements of Mercantile Law”, Sultan Chand and Sons, New Delhi.2009
2. **Bagrial A.K.**, “Company Law”, Vikas Publishing House, New Delhi.2010

REFERENCE BOOKS

1. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
2. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur.
3. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow.
4. **Pillai and Bagavathi**, “Business Law”, S. Chand and Company Ltd., New Delhi.
5. **PC Tulsian**, “Business Law”, Sri Vishnu publication, 2011 second edition

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCO9	Semester	III
Subject Title	Core-VII: Relational Database Management System and Oracle		
Hours Per Week	5	Credit	4
Objective	To enrich the knowledge on Relational Database Management System		

Unit	Content	Hours
Unit - 1	Introduction – Purpose of Database Systems – View of Data – Data Abstraction – Instances and Schemas – Data Independence – Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models –Transaction Management – Storage Management – DBA – Database Users.	14
Unit - 2	Entity – Relational Model – Basic Concepts – Keys – Entity Relationship Diagram – Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints.	15
Unit – 3	Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL: Data Definition Language, Data Manipulation Language, Data Control Language and Transaction Control Language – SQL * Plus Functions: Date, Character, Numeric, Conversion, Miscellaneous and Group Functions–Set Operators – Relating Data through Join Concept.	15
Unit – 4	Sub-Queries: Meaning - Usage of Sub-Queries – Database Objects: Table, View – Synonym – Sequences – Index. – Concept of Locking – Types of Locks – SQL * Plus Formatting Commands: Compute Commands, Title Commands, Setting Page Dimensions and Storing and Printing Query Results.	15
Unit – 5	Introduction to PL/SQL – Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling. Basic Concept of SQL* FORM – Components of an Oracle Form – Simple Form Construction.	17

TEXT BOOKS

Kevin Loney & George Koch, “ Oracle 8i – The complete reference”, Tata Mc Graw Hill Publishing Company Limited, New Delhi – 11th reprint 2002.

C.J. Date, “Database Systems”, Addison Wesley Longman(Singapore)Pvt., Ltd., Indian Branch, Patparganj, Delhi, reprinted in 2001

REFERENCE BOOKS

1. **Jose A. Ramalho**, “learn Oracle 8i”, BPB Publications, New Delhi, First Edition 2000.
2. **William G.Paye Jr**, ”Oracle 8/8i”, Prentice Hall of India Private Ltd, New Dehi, 1999.
3. **Naphtali Rische**, “Database Design Fundamentals”, Prentice Hall of India Private Ltd., New Delhi, 2006.
4. **Jeffrey A.Hoffer**, Marry B.Prescott and Fred.R. Mc Fudden, “Modern DBMS”, Dorling Kindersley (India) Pvt.Ltd.,2009.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC10	Semester	III
Subject Title	Core-VIII: Programming Laboratory – III : Oracle		
Hours Per Week	4	Credit	3
Objective	To develop and manages the relational databases.		

Programs	Hours
<p style="text-align: center;"><u>SQL</u></p> <ol style="list-style-type: none"> 1. Create a table for employee details using DDL Commands. 2. Create a table for sales details using DML Commands. 3. Create a table for item details using DCL & TCL Commands. 4. Create a table for student details and verify the following data constraints. <ol style="list-style-type: none"> (a) Primary Key (b) Reference Key (c) Default Key 5. Create a table for student details and verify the following data constraints. <ol style="list-style-type: none"> (a) Not Null (b) Unique Key (c) Check 6. Create a table for item details and sales details and combine the results of two queries using the set operators. 7. Create a table and perform SQL * Plus functions – Group and single row functions 8. Create a table and display the database objects in partition view 	30
<p style="text-align: center;"><u>PL / SQL</u></p> <ol style="list-style-type: none"> 9. Create a PL/SQL block and retrieve the records stored in the employee table. 10. Create a PL/SQL program to reverse the given number. 11. Create a program to execute the simple and while loop structure in PL/SQL 	30

<p>12. Create a PL/SQL program to display the multiplication table</p> <p>13. Create a table for student mark details by using percentage type under PL/SQL attribute concept.</p> <p>14. Create a PL/SQL block to check whether the given string is Palindrome or not.</p> <p>15. Write a program to calculate the discount on sales in PL/SQL.</p>	
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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCC11	Semester	III
Subject Title	Allied-III: Executive Communication - Practical		
Hours Per Week	5	Credit	5
Objective	To develop the writing and oral communication skills of the students.		

Content	Hours
<p>Part – A (Written Communication)</p> <ol style="list-style-type: none"> 1. Trade Letters : Enquiries - Orders and Execution 2. Credit and Status Enquiries 3. Claims and Adjustments 4. Collection Letters 5. Bank Correspondence 6. Insurance Correspondence 7. Agency Correspondence 8. Sales Letters 9. Complaint Letters 10. Circular Letters 11. Application Letters 12. Preparation of Resume 13. Drafting Agenda and Minutes 	45
<p>Part – B (Oral Communication)</p> <ol style="list-style-type: none"> 1. Self- Introduction 2. Listening 3. Reading 4. Group Discussion 5. Public Speaking. 6. Telephonic Conversation 7. Mock Interview 8. Business Presentation 9. Welcome Address and Vote of Thanks 	30

REFERENCE BOOKS

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Edition 1997, Reprint 2003, Sultan Chand & Sons, New Delhi.
2. **Professional Presentation**, Cambridge University Press.
3. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, S.Chand & Co., New Delhi, 24th Edition 2003.
4. **Rodriquez M V**, “Effective Business Communication Concept”, Vikas Publishing Company 13th edition 2003.

Note:

1. Practical Examination will be conducted at the end of semester.
2. Students Evaluation

Part A - Internal and External Examiners
Part B - Internal Examiner Only

3. Distribution of Marks

End of Semester:

Part A - 40 Marks (Record - 5 & Practical - 35)
Part B - 20 Marks

Continuous Assessment

Part A - 10 Marks
Part B - 30 Marks

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS01 (A)	Semester	III
Subject Title	Sill Based Subject 1: (Non-Major Elective) Commerce Practical		
Hours Per Week	1	Credit	2
Objective	To develop the students practical exposure in commerce oriented applications.		

<ol style="list-style-type: none"> 1. Purchase Day Book 2. Sales Day Book 3. Purchase Returns Book and Sales Returns Book 4. Bill Receivable Book and Payable Book 5. Three Column Cash Book & Petty Cash Book 6. Inward Mail and Outward Mail Register 7. Preparation of Bin Card 8. Employee History Card 9. Pay Roll 10. Pay Slip 11. Fixing Brand Name 12. USP 13. Office Lay Out 14. Pay-in-Slip 15. Withdrawal Slip 16. Cheque 17. DD Chalan 18. Money Order 19. Share Application Form 20. Promissory Note 	15
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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS01 (B)	Semester	III
Subject Title	Sill Based Subject 1: (Non-Major Elective) Supply Chain Management		
Hours Per Week	1	Credit	2
Objective	To improve the knowledge of students in the areas of product delivery system		

Unit	Content	Hours
Unit - 1	Supply chain – Introduction – Definition - Decision Phases in a Supply Chain - Process View of Supply Chain – Importance - Supply Chain Performance - Supply Chain Drivers and Obstacles.	3
Unit - 2	Designing the Distribution Network in Supply Chain - Network Design in the Supply Chain - Network Design in an Uncertain Environment.	3
Unit - 3	Demand Forecasting in a Supply Chain - Aggregate Planning in the Supply Chain.	3
Unit - 4	Planning and Managing Inventories in a Supply Chain - Managing Economies of Scale in the Supply Chain - Managing Uncertainty in the Supply Chain: Safety Inventory.	3
Unit - 5	Sourcing Decisions in a Supply Chain - Transportation in a Supply Chain - Information Technology and Supply Chain - E-business and Supply Chain.	3

TEXT BOOK

1. **Sunil Chopra and Peter, Meindl** Supply Chain Management Strategy / Planning and Operation

BOOKS FOR REFERENCE

1. **G. Raghuram and N. Rangaraj**, Logistics and Supply Chain Management Cases and Concepts.
2. **B. S. Sahay**, Emerging Issues in Supply Chain Management.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC12	Semester	IV
Subject Title	Core-IX: Cost Accounting		
Hours Per Week	6	Credit	4
Objective	To expose the students to the basic concepts and the tools used in Cost Accounting.		

Unit	Content	Hours
Unit - 1	Cost Accounting: Definition - Meaning and Scope - Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Elements of Cost - Cost Sheet.	18
Unit - 2	Materials: Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Simple Average - Weighted Average.	17
Unit - 3	Labour – Methods of Payment System: Time Rate - Piece Rate - Taylor, Merrick, and Gant’s - Incentive Schemes: Halsey – Rowan. Overheads – Classification – Allocation, Apportionment & Absorption of Overheads.	18
Unit - 4	Process Costing - Features - General Principles - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain. (Excluding Equivalent Production)	20
Unit - 5	Contract and Job Costing – Reconciliation of Cost and Financial Accounts	18

Note: Theory – 20% Problems – 80%

TEXT BOOK

- 1. R.K. Sharma and Shashi. K. Gupta**, *Management Accounting*, Kalyani Publishers, New Delhi, 11th Revised Edition, 2009
- 2. S.P. Jain & K.L. Narang**, “Cost Accounting”, Kalyani Publishers, New Delhi.

BOOKS FOR REFERENCE

- S. P. Iyyengar**, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi
- V.K Saxena & C.D. Vashist**, “Cost Accounting”, Sultan Chand, New Delhi.

R.S.N Pillai & Bagavathi, *Management Accounting*, S. Chand & Co., New Delhi, Revised Edition, 2010

4. **M. Y. Khan P.K. Jain**, *Management Accounting*, Tata MC Graw Hill Publishing Company Ltd, Third Edition, 2004.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC13	Semester	IV
Subject Title	Core-X: Visual Basic		
Hours Per Week	5	Credit	4
Objective	To enable the students to develop a front end tool for Customer Interaction in Business.		

Unit	Content	Hours
Unit - 1	Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Client/Server Architecture: Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.	17
Unit - 2	Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.	14
Unit - 3	Functions – Procedures – Control Structure: If - Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.	17
Unit - 4	Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – File List Box - Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.	14
Unit - 5	Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Record set – Methods of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.	15

TEXT BOOK

1. **N. Krishnan & N. Saravanan**, “Visual Basic 6.0 in 30 days”, SciTech Publications, (India) Pvt Ltd., Chennai, 2001.

REFERENCE BOOKS

1. **Steven Holzner**, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2007.
2. **Gary Cornell**, “Visual Basic-6”, Tata McGraw Hill, New Delhi, 2011.
3. **Scott Warner**, “Visual Basic 6”, Tata McGraw Hill, New Delhi, 2000.
4. **Michael Halvorson**, “Microsoft Visual Basic 6.0 Professional”, PHI Learning Private Ltd, New Delhi, Second Edition, 2010.

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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCC14	Semester	IV
Subject Title	Core-XI: Programming Laboratory-IV: Visual Basic		
Hours Per Week	4	Credit	3
Objective	To develop the business applications software using front end and back end tool		

Programs	Hours										
<ol style="list-style-type: none"> 1. Develop an application to perform simple arithmetic operations. 2. Create a VB application to calculate simple and compound interest. 3. Develop a quiz application in Visual Basic. 4. Create a VB application with File, Edit and Format Menus and perform its operations. 5. Develop a VB program to count number of words in a text. 6. Create a Program to select, add and delete a place in the List Box. 7. Design a form to show the employee pay slip using if statement. 8. Design a simple calculator. 9. Prepare an advertisement banner using VB application. 10. Create a VB application to list the product life cycle 11. Design a super market bill using VB application 12. Create a VB application to prepare inventory control. 13. Create a student database in Ms-Access. Display the information in the VB form using data control. Perform various manipulations. 14. Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.\ 15. Design a Electricity Bill using DAO / ADO Control by considering the following conditions: <table border="1" style="margin-left: auto; margin-right: auto;"> <thead> <tr> <th>Units Consumed</th> <th>Rate (Rs.)</th> </tr> </thead> <tbody> <tr> <td>Up to 100 units</td> <td>1.00</td> </tr> <tr> <td>101 units – 200 units</td> <td>1.50</td> </tr> <tr> <td>Above 200 units</td> <td>2.00</td> </tr> <tr> <td colspan="2" style="text-align: center;">Minimum Charge : Rs. 40</td> </tr> </tbody> </table> 	Units Consumed	Rate (Rs.)	Up to 100 units	1.00	101 units – 200 units	1.50	Above 200 units	2.00	Minimum Charge : Rs. 40		60
Units Consumed	Rate (Rs.)										
Up to 100 units	1.00										
101 units – 200 units	1.50										
Above 200 units	2.00										
Minimum Charge : Rs. 40											

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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC15	Semester	IV
Subject Title	Core-XII: Programming Laboratory-V: Tally		
Hours Per Week	2	Credit	3
Objective	To create practical knowledge in accounting aspects and to prepare the students for job-market		

<ol style="list-style-type: none"> 1. Company Creation and Alteration 2. Creating and Displaying Ledger 3. Voucher Creation 4. Voucher Alteration and Deletion 5. Preparation of Trail Balance 6. Inventory Information – Stock Summary 7. Inventory Information – Godown Creation and Alteration 8. Accounting and Inventory Information 9. Cost Categories and Cost centers 10. Bill wise Statements 11. Preparation of Trading and Profit and Loss Account 12. Final Accounts with simple adjustments 13. Final Accounts with more adjustments 14. Computation of Ratio Analysis 15. Foreign Gain and Loss 	30
Content	Hours

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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCC17	Semester	IV
Subject Title	Elective-I: Banking and Insurance Law		
Hours Per Week	5	Credit	5
Objective	To enrich, enlighten and embellish the students' knowledge on Banking and Insurance Law.		

Unit	Content	Hours
Unit - 1	Banking – Definition - Relationship between Banker and Customer - Functions of Commercial Banks - Recent Development in Banking - Opening of Accounts - Special Type of Customers: Minor, Married Women, Lunatic, Partnership Firms and Companies.	15
Unit - 2	Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts. Cheque: Material Alteration – Crossing – Endorsement.	14
Unit - 3	Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheques – Consequences of Wrong Dishonour – Statutory Protection for Paying and Collecting Banker.	17
Unit - 4	Insurance - Meaning – Functions – Nature - Principles - Classification - Impact of LPG on Insurance Industry - Insurance Regulatory and Development Authority Act, 1999 –Meaning- Objectives -Functions - Power- Role.	15
Unit - 5	Life Insurance: Need – Principles – Types of Policies - Life Insurance in India - Features of Life Insurance Corporation Act, 1956 - Kinds of Policies in Fire, Marine and Miscellaneous Insurance.	15

TEXT BOOK

1. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
2. **Varshney**, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.

REFERENCE BOOKS

1. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House.
2. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi.
3. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi.

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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC17	Semester	IV
Subject Title	Allied-IV: Operations Research		
Hours Per Week	6	Credit	5
Objectives	To enable the students to gain knowledge on Research Management Techniques.		

Unit	Content	Hours
Unit - 1	LPP: Framing Linear Equation - Graphical Solution Method – General Linear Programming Problem (Definition alone). Simplex Method (Simple Problems only)	14
Unit - 2	Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only).	14
Unit - 3	Assignment Problems: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method. Sequencing Problems: Introduction – Problem with n Jobs & 2 Machines – Problems with n Jobs & k Machines (Simple Problems Only).	17
Unit - 4	Inventory Control: Introduction – Types of Inventory – Economic Order Quantity (EOQ): Case 1: EOQ with No Shortage & Case 2: EOQ with Shortage.	15
Unit - 5	Network Scheduling: Introduction – Network & Basic Components - Rules of Network Constructions - Time Calculations in Networks - Critical Path Method (CPM) – Program Evaluation Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).	17

Note:

Problems – 80% Theory – 20%

TEXT BOOK

1. P.R. Vittal & V. Malini, “Operations Research”, Margham Publications, Chennai.

REFERENCE BOOKS

1. Operations Research - S. Kalavathy
2. Operations Research Methods & Applications - P. Mariappan
3. Operations Research – Kant Swarup, P K Gupta, Manmohan, Sultan Chand & Sons.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS02 (A)	Semester	IV
Subject Title	Skill Based Subject – 2: (Non-Major Elective) – Computer Applications Practical		
Hours Per Week	1	Credit	2
Objective	To inculcate the habit of maintaining good customer relationship.		

Exercises	Hours
1. Creation of Website 2. Online Fund Transfer 3. Online Purchases and Settlement 4. Online Ticket Booking (Bus, Railways, Airways, etc.) 5. Online Insurance Premium Payment 6. Online Telephone Bill Payment 7. Online Electricity Bill Payment 8. Online Recharge - Mobile 9. Employment Registration and Renewal 10. Preparation of Resume using Resume Wizard	15

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS02 (B)	Semester	IV
Subject Title	Skill Based Subject – 2: (Non-Major Elective) – Retail Management		
Hours Per Week	1	Credit	2
Objective	To develop the knowledge of students in the area of retail marketing management.		

Unit	Content	Hours
Unit - 1	Retailing: Meaning, Importance-Risk of Retailers- Challenges facing Global Retailers-Retail in India: Drivers of Retail changes-Challenges for Retail Development.	3
Unit - 2	Customer Decision Making Process- Retail Strategy: Meaning – Steps involved in Developing Strategy- choosing a Retail Location.	3
Unit - 3	Retail Marketing Mix- STP Approach-Retail Communication Mix- Customers Service: GAP Model.	3
Unit - 4	Retail Merchandising: Meaning- Process of Merchandise Planning – Methods of Procuring Merchandise –Retail Pricing Policies/ Strategies.	3
Unit - 5	HRM in Retail – Measuring Retail Store, Spare Performance and Employee Productivity- Importance and Applications of Information Technology in Retail.	3

BOOKS FOR REFERENCE

1. Retail Management, Swapna Pradhan, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2007
2. Retail Management, Levy IM & Weitz B.A, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2007
3. Retail Management, Balaji Tuli. R Srivanstava .N.V, Oxford University Press, New Delhi, 2005

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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC18	Semester	V
Subject Title	Core XIII: Income Tax, Law and Practice		
Hours Per Week	8	Credit	4
Objectives	To enable the students to gain adequate knowledge on Business Taxation and to familiarize the students with recent amendments in Direct and Indirect Tax.		

Unit	Content	Hours
Unit - 1	Tax System in India – Definitions under Income Tax Act 1962 – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income –Income that do not form part of total income- Assessment Year – Previous Year – Residential Status – Scope of Total Income.	22
Unit - 2	Income from Salaries – Computation of Income from Salary	24
Unit - 3	Income from House Property - Profits and Gains of Business or Profession – Computation of Profits and Gains of Business or Profession.	26
Unit - 4	Capital Gains – Mode of Computation – Exemption - Income from Other Sources.	26
Unit - 5	Set off and Carry Forward of Losses – Theoretical Aspects of Deduction from Gross Total Income – Filling Form 17 and Saral Form.	22

NOTE:

Problems - 80% Theory - 20%

TEXT BOOK

1. **Dr. H. C. Mehrotra, Dr. S. P. Goyal** “Income Tax Law and Accounts”, Sahitya Bhawan Publications, Agra.

REFERENCE BOOKS

1. **V. P. Gaur & D. B. Narang**, “Income Tax Law and Practice”, Kalyani Publishers, New Delhi.
2. **Dr. Radha & Dr. Parmeshwaran**, “Business Taxation (Indirect Taxes)”, Prasanna Publishers, Chennai.
3. **Rupram Gupta and Vidya Saran Gupta**, “Income Tax Law and Practice”, Mira Prakasam Educational Publishers, Agra.
4. **B.B. Lal**, “Elements of Income Tax”, Konark Publishers Pvt Ltd., New Delhi.
5. **Pagre Dinkar**, “Income Tax Law and Practice”, Sultan Chand & Sons, New Delhi.

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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC19	Semester	V
Subject Title	Elective II: E-Commerce and E-Auditing		
Hours Per Week	7	Credit	5
Objective	To make clear the learner on the Modern Trends in E – Commerce.		

Unit	Content	Hours
Unit - 1	Introduction to E-Commerce – Perspectives – Operation in Business: Employees – Customers – Channel Partners – Suppliers – Service Providers – Regulatory Authority – Conceptual Framework of E-Commerce - Information Management. E-Commerce – Distinct Advantages – Business Models of E-Commerce – B2B- B2C – B2C – C2B – C2C – G2B E-Commerce on the Web – Adoption of E-Commerce – E-Commerce in India.	17
Unit - 2	Electronic Data Interchange (EDI) – Components of EDI - Applications of EDI - EDI Standards - Electronic Payment System. E-Commerce and Banking – Changing Dynamics in the Banking Industry – Advantages of E-Banking – Limitations of E-Banking.	14
Unit - 3	Working of E-Commerce: Public and Private Information – Firewalls – Tunnels – Encryption: Secret Key – Public Key The Information Technology Act 2000 – Definition – Features of IT Act – Authentication of Electronic Records – Electronic Governance.	17
Unit - 4	Introduction to E-Filing: Meaning – Profile Creation – PAN Card – E-Filing Authentication – Steps involved in E-Filing Equipments – TIN – TAN.	14
Unit - 5	Introduction to Electronic Submission – Procedure to E-Submission – Submission Format – Revision Return.	15

TEXT BOOKS

1. **Kamalesh N.Agarwala, Amitlal Beeksha Agarwala**, “Business on the Net - An introduction to the ‘What’s’ and ‘Hows’ of E-Commerce”, Macmillan India Limited, New Delhi, 2005.
2. **E.Commerce**, “The Cutting edge of Business”, Kamlesh K Bajaj, Debjani Nag, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 2nd edition 2008.

REFERENCE BOOKS

1. **Kenneth C.Laudon, Carol Guercio Traver**, “E.Commerce – Business Technology, Society”, Dorling Kindersley (India) Pvt., Ltd., 4th edition, 2011.
2. **Gary P Schneider**, “E.Commerce-Strategy, Technology & Implementation”, Cengage learning India Private Ltd., New Delhi, 6th Reprinted, 2010.
3. **Jaiswal S**, “ Doing business on the internet – Ecommerce”, Galgotia Publication Pvt., Ltd., New Delhi, 2nd Edition, 2006.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC20	Semester	V
Subject Title	Core XIV: Object Oriented Programming with C++		
Hours Per Week	7	Credit	4
Objective	To promote the knowledge of OOPs Concepts through C++.		

Unit	Content	Hours
Unit - 1	Procedure Oriented Programming – Object Oriented Programming(OOPs) – Basic concepts and Benefits of OOPs - Introduction to C++ - Applications of C++ – Structure of C++ Program.	20
Unit - 2	Tokens - Data Types – Symbolic Constants – Type Compatibility – Variables : Declaration, Dynamic Initialization of Variables, Reference Variables - Operators - Expressions and its Types - Implicit Conversions – Functions in C++ – Functions Overloading - Classes and Objects – Arrays with in a Class – Static Modifier : Static Data Member and Member functions.	22
Unit - 3	Array of Objects - Constructor – Parameterized Constructors – Multiple Constructors Copy Constructor – Destructors. Operator Overloading - Overloading Binary Operators and Binary Operators using Friends.	21
Unit - 4	Inheritance – Defining Derived Classes - Types of Inheritance – Virtual Base Classes – Pointers – Pointers to Objects, Derived Classes – Virtual Functions.	20
Unit - 5	Managing Console I/O Operations – C++ Streams – Stream Classes – Unformatted I/O Operations – Formatted I/O Operations. Working with Files – Managing Output with Manipulators - Classes for File Stream Operations – Opening and Closing a file.	22

TEXT BOOK

1. **E. Balagurusamy**, “Object Oriented Programming with C++”, Tata McGraw-Hill, Publishing Company Limited, New Delhi. 6th edition 2014

REFERENCE BOOKS

1. **D. Ravichandran**, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi. 2nd Edition 2004.
2. **Ashok N. Kamthane**, “Object Oriented Programming with ANSI and Turbo C++”, Pearson Education Publication, 2nd Edition 2014.
3. **Robert Lafore**, “Object Oriented Programming in Microsoft C++” Galgotia Publication Private Limited, New Delhi, 2009.
4. **Herbert Schildt**, “Object Oriented Programming with C++”, Tata McGraw-Hill, Publishing Company Limited, New Delhi, 4th Edition 2014

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC21	Semester	V
Subject Title	Core XV: Programming Laboratory –VI : C++		
Hours Per Week	4	Credit	3
Objective	To equip the students to write a Programming Language for developing a System Based Computer Project for the Business Enterprise.		

Programs	Hours
<ol style="list-style-type: none"> 1. Write a simple C++ program to perform simple arithmetic operations. 2. Develop a C++ program to print the students' mark statement. 3. Build a simple C++ program to count the number of vowels in a given string. 4. Design a simple C++ program to swap two numbers using reference operators. 5. Create a simple C++ program to check if the given number is Armstrong or not. 6. Construct a simple C++ program to print the employees' pay slip. 7. Create a simple C++ program by using default arguments. 8. Generate a simple C++ program for reverse functions. 9. Develop a simple C++ program to calculate the number of class objects. 10. Write a C++ program using array of objects. 11. Construct a simple C++ program using friend function. 12. Build a simple C++ program by using the concept 'functions overloading'. 13. Create a C++ program by using the concept 'operator overloading'. 14. Design a C++ program by using single inheritance. 15. Construct a C++ program by using multiple inheritances. 	60

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCC22	Semester	V
Subject Title	Core XVI: Institutional Training		
Hours Per Week	One Month Training	Credit	5
Objective	To train the students in real business situations.		

Instructions							
<ol style="list-style-type: none"> 1. The student has to undergo training in financial institutions / companies for a period of 30 days in the fourth semester vacation 2. Work Diary should be maintained with Attendance Certificate 3. Maximum of two students are permitted to undergo training in the same institution. 4. Student Evaluation: Internal Examiner only 5. Distribution of Marks (ESE) <table style="margin-left: 40px; border: none;"> <tr> <td>Work Diary Maintenance</td> <td>–</td> <td>20</td> </tr> <tr> <td>Viva-voce Examination</td> <td>–</td> <td>30</td> </tr> </table> 		Work Diary Maintenance	–	20	Viva-voce Examination	–	30
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Viva-voce Examination	–	30					

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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS03 (A)	Semester	V
Subject Title	Skill Based Subject 3 : (Major Elective) Principles of Management		
Hours Per Week	1	Credit	2
Objective	To make the students to understand the conceptual framework of business management.		

Unit	Content	Hours
Unit - 1	Management - Meaning and Definition – Nature and Scope - Importance – Functions of Management – Management as an Art, Science and Profession – Contributions of FW Taylor, Fayol and Peter F.Drucker.	3
Unit - 2	Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages of Planning - Process of Planning –. Management By Objectives (MBO) - Management by Exception (MBE).	3
Unit - 3	Organisation – Meaning and Definition - Importance – Principles of Sound Organisation – Key Elements of Organisation Process - Departmentation - Delegation and Decentralization, Line, Functional and Staff Organisation – Span of Control.	3
Unit - 4	Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation - Factors of Motivation- Maslow’s Theory of Motivation. Communication – Types – Importance of Communication in an Organization.	3
Unit - 5	Leadership – Types of Leadership Styles – Qualities of a Good Leader - Controlling – Process of Control – Characteristics of Good Control System.	3

TEXT BOOK

1. J. Jayashankar, "Principles of Management", Margam Publications, Chennai, 2005.

REFERENCE BOOKS

1. **Dinkar Pagare**, “Business Management”, Sultan Chand & Sons, New Delhi 2005.
2. **P.C. Tripathi & P.N. Reddy**, “Principles of Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. **Dr. C.B. Gupta**, “Business Management”, Sultan Chand, New Delhi. 2003.
4. **Dr. L.M. Prasad**, “Principles and Practice of Management”, Sultan Chand & Sons, New Delhi 2005.
5. **T. Ramasamy**, “Principles of Management”, Himalaya Publishing House, Delhi -2005.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS03(B)	Semester	V
Subject Title	Skill Based Subject 3 : (Major Elective) Organizational Behaviour		
Hours Per Week	1	Credit	2
Objective	To expose the students to understand the organization structure and maintain relationships.		

Unit	Content	Hours
Unit - 1	Organisational Behaviour – Meaning - Importance- Organisation as a Social System –Socio -Technical System- Constraints over Organisation and Managerial Performance.	3
Unit - 2	Stages of Personality Development - Determinants of Personality-Learning – Perception – Factors - Influencing Perception - Perceptual Distortion- Values – Attitudes –Attitude Formation-Role of Behaviour Status.	3
Unit - 3	Group and Group Dynamics- Reasons for the Formations of Groups- Characteristics of Groups-Theories of Group Dynamics-Types of Groups in Organisations - Group Cohesiveness-Factors Influencing Group Cohesiveness-Group Decision Making.	3
Unit - 4	Leadership - Characteristics- Leaderships Styles –. Motivation – Concepts and Importance Theories of Motivation.	3
Unit - 5	Management of Change: Meaning - Importance - Resistance to Change – Causes – Dealing with Resistance to Change – Concepts of Social Change & Organisational Change- Factors Contributing to Organisational Change.	3

TEXT BOOKS

- 1. Khanna, S.S**, Organisational Behaviour, S Chand &Co. Ltd., New Delhi
- 2. Robbins, P. Stephen** – Organisational Behaviour – Concepts Controversies and Applications, Prentice Hall of India Ltd., New Delhi.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCC23	Semester	VI
Subject Title	Core XVII: Management Accounting		
Hours Per Week	6	Credit	4
Objective	To expose the students an understanding of the application of Accounting Techniques for Management.		

Unit	Content	Hours
Unit - 1	Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting. Common Size Statement and Comparative Statement.	17
Unit - 2	Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.	17
Unit - 3	Funds Flow Analysis: Meaning – Uses – Merits and Demerits. Cash Flow Analysis: Meaning – Uses – Difference between Fund Flow and Cash Flow Statement.	20
Unit - 4	Budget – Budgetary Control – Flexible Budget – Cash Budget – Production Budget – Sales Budget. Standard Costing and Variance Analysis: Material and Labour variance only	18
Unit - 5	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only).	20

NOTE

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

TEXT BOOK

1. **R.K. Sharma Shashi K. Gupta**, “Management Accounting”, Kalayani Publishers, New Delhi, 11th Revised Edition, 2009.

BOOKS FOR REFERENCE

1. **S. N. Maheshwari**, “Management Accounting and Financial Control”, Sultan Chand and Sons, New Delhi, Revised Edition, 2010.
2. **Mohamed and Goyal**, “Principles of Management Accounting”, S.N. Sathiya Bhavan, Agra.
3. **A.R. Ramanathan & T.S. Grewal, N.L Hingorani** “Management Accounting”, Sultan Chand & Sons, New Delhi

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 - '17 Batch onwards	
Subject Code	14UCC24	Semester	VI
Subject Title	Core XVIII: Java Programming		
Hours Per Week	6	Credit	4
Objective	To upgrade the students in the Programming Language to develop Net Based Business Applications in recent IT Technology.		

Unit	Content	Hours
Unit - 1	An Overview of Java Language : Introduction - Java Program Structure – Java Tokens – Java Statements – Java Virtual Machine (JVM) Implementing Java Program – JVM - Command Line Arguments - Constants – Variables – Data types – Type Casting – Operators : Arithmetic – Relational – Logical – Assignment – Increment – Decrement – Conditional – Bitwise – Special.	17
Unit - 2	Decision Making and Branching Statements – Decision Making and Looping Statements – Jumps in Loops – Labelled Loops - Classes, Objects and Methods : Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – Methods Overloading – Static Members - Inheritance – Overriding of Methods – Final Variables, Methods and Class – Abstract Methods and Class – Visibility Control : Public – Friendly – Protected – Private (Simple Concepts).	17
Unit - 3	Arrays : One-Dimensional Array – Two-Dimensional Array – String : String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance) : Defining Interfaces – Extending Interfaces – Implementing Interface – Accessing Interface Variables - Packages : System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.	20
Unit - 4	Multithreaded Programming: Creating Threads – Extending the Thread Class – Stopping and Blocking Thread – Life Cycle of a Thread – Using Thread Methods – Thread Priority Synchronization – Implementing the 'Runnable' Interface (Simple Concepts). Managing Errors and	18

	Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple Catch Statements – Throwing our Own Exceptions – Using Exceptions for Debugging.	
Unit - 5	Applet Programming : Applets – Difference between Applet and Application Preparing to Write Applets – Building Applet Code – Applet Life Cycle – Creating Executable Applet – Applet Tag – Adding Applet to HTML File – Running the Applet – Passing Parameters to Applet – Aligning the Display – Displaying Numerical Value – Getting Input form User - Managing Input/Output Files in Java : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading/Writing Characters, Bytes – Simple Input and Output – Other Stream Classes. (Only Concepts).	20

TEXT BOOK

1. **E. Balagurusamy**, “Programming with Java - A Primer”, Tata McGraw – Hill Publishing Company Limited, New Delhi.

BOOKS FOR REFERENCE

1. Java Programming - Patrick Naughton

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC25	Semester	VI
Subject Title	Core XIX: Programming Laboratory – VII: Java		
Hours Per Week	4	Credit	3
Objective	To promote the students Programming Language Skills in the Net Based Business Applications.		

Programs	Hours												
<ol style="list-style-type: none"> Write a java program to print the Multiplication Table by getting the input as Command Line Arguments. Write a java program with multiple classes to find the length and breadth of room area. Write a java program to check whether the given number is Prime or not. Write a java program to check whether the given number is Armstrong or not. Write a java program to find the number of digits of a given number. Write a java program to reverse the digits of a given number. Write a java program to calculate the discount on sale of the products A and B with the given price and discount rates. Price of Product A is Rs.100/- per unit Price of Product B is Rs.150/- per unit Discount Rate <table border="1"> <tbody> <tr> <td>0-100</td> <td>--</td> <td>5%</td> </tr> <tr> <td>101-200</td> <td>5%</td> <td>10%</td> </tr> <tr> <td>201-300</td> <td>12%</td> <td>15%</td> </tr> <tr> <td>Above 300</td> <td>20%</td> <td>25%</td> </tr> </tbody> </table> Write a java program to get a string and check whether it is a palindrome or not. Develop a java program to get the user's choice to perform the respective string functions from the menu displayed. 	0-100	--	5%	101-200	5%	10%	201-300	12%	15%	Above 300	20%	25%	60
0-100	--	5%											
101-200	5%	10%											
201-300	12%	15%											
Above 300	20%	25%											

<p>10. Write a java program to get the students mark details and printing it in the form of mark sheet using inheritance concept.</p> <p>11. Develop a simple java program using the package concept and print the texts.</p> <p>12. Develop a single applet program to print whether the given number is odd or even.</p> <p>13. Draw a face using applets.</p> <p>14. Using an applet program, design the model of a car.</p> <p>15. Develop an applet program to add the given numbers</p>	
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	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC26	Semester	VI
Subject Title	Elective III: Commerce with Computer Applications - Practical		
Hours Per Week	6*	Credit	5
Objective	To enhance the students practical exposure in both Commerce and Computer oriented applications.		

<p><u>Commerce Practicals</u></p> <ol style="list-style-type: none"> 1. Purchase Day Book 2. Sales Day Book 3. Purchase Returns Book and Sales Returns Book 4. Bill Receivable Book and Payable Book 5. Three column Cash Book & Petty Cash Book 6. Inward Mail and Outward Mail Register 7. Preparation of Bin Card 8. Employee History Card 9. Pay Roll 10. Pay Slip 11. Fixing Brand Name 12. USP 13. Office Lay Out 14. Computation of Tax Liability 15. Filling Form-17 16. Preparation of Saral Form 17. Pay-in-Slip 18. Withdrawal Slip 19. DD Chalan 20. Cheque 21. Promissory Note 22. Share Application Form 	60
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Computer Applications - Practical 1. Online Purchase and Online Settlement 2. Online Electricity Bill Payment 3. E-Ticket Reservation (Bus, Railways, Airways, etc.) 4. Online Insurance Premium Payment 5. Online Recharge - Mobile 6. Usage of Resume Wizard 7. Creation of Website	30
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Note 1: * It includes Theory – 2 Hours and Practical – 4 Hours

Note 2:

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both Internal and External Examiners

2. Distribution of Marks

End of Semester : 30 (Record 5 and Practical 25)

Continuous Assessment : 20

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCC27	Semester	VI
Subject Title	Core XX: Marketing		
Hours Per Week	6	Credit	3
Objective	To endow students with the knowledge of Marketing.		

Unit	Content	Hours
Unit - 1	Market – Meaning - Classification of Market - Marketing – Meaning – Difference between Marketing and Selling – Objectives of Marketing – Importance of Marketing – Evolution of Concepts of Marketing – Functions of Marketing – Marketing Information and Research – Objectives – Importance-Goods-kinds of goods.	17
Unit - 2	Product Policy- Product Planning and Development - Product Life Cycle – Product Mix. Pricing - Importance – Objectives – Factors affecting Pricing Decisions – Procedure for Price determination - Types of Pricing. Branding – Features – Types – Functions. Packaging – Features – Types – Advantages – Brand Name and Trademark.	20
Unit - 3	Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution. Personal Selling – Objectives – Features – Process of Personal Selling – Recruitment and Selection of Sales Force – Training - Methods of Training – Advertisement – Functions – Advantages.	17
Unit - 4	Market Segmentation – Basis of Market Segmentation – Benefits of Market - Segmentation. Retail Marketing: Methods – Problems – Retail Marketing in India. Standardisation-types of standard-trading-meaning-types of trading	20
Unit - 5	Marketing of Services – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts. Agricultural Goods: Classification – Characteristics - Problems in Marketing of Agricultural Goods. Distinction between Manufacturing Goods and Agricultural Goods.	18

TEXT BOOK

1. **R.S.N. Pillai & Bagavathi**, “Modern Marketing Principles and Practices”, S. Chand & Co PV Ltd, New Delhi, 2004.
2. **Dr. Rajan Nair**, “Marketing”, Sultan Chand & Sons, New Delhi, 7th Revised Edition, 2004

REFERENCE BOOKS

1. **Philip Kotler**, “Principles of Marketing”, Prentice Hall of India, New Delhi, 2002.
2. **William J Stanton**, “Fundamentals of Marketing” McGraw Hill Publication, 2002.

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS04 (A)	Semester	VI
Subject Title	Skill Based Subject 4: (Major Elective) Financial Markets and Institutions		
Hours Per Week	1	Credit	2
Objective	To enable the students to develop awareness on the various financial markets and institutions.		

Unit	Content	Hours
Unit - 1	Structure of Financial Markets: – Money Markets – Meaning – Advantages – Characteristics of a Well Developed Money Market – Brief Description of Call Money Market – Defects of Indian Money Market. Capital Market – Meaning – Importance – Difference between Money Market and Capital Market.	3
Unit - 2	New Issues Market – Functions – Methods – Instruments of New Issue – Difference between New Issue Market and Stock Exchange. Merchant Banking – Meaning – Functions of Merchant Bankers. Underwriting – Meaning – Methods.	3
Unit - 3	Financial Institutions: Types – Objectives - Functions – Performance of IDBI – SIDBI, LIC, GIC, UTI.	3
Unit - 4	Mutual Funds – Meaning – Features – Types – Advantages. Securities and Exchange Board of India (SEBI) - Meaning – Objectives – Functions – Investors Protection of SEBI in India.	3
Unit - 5	Process of Trading – Types of Trade – Types of Account – Dematerialization – Rematerialisation – Advantages - Depository – Depository Participant, Account Holder.	3

REFERENCE BOOKS

1. Financial Markets and Institutions – Gorden and Natraj
2. Financial Markets and Institutions – Bhole

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Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	Effective from the Year 2014 -'17 Batch onwards	
Subject Code	14UCCS04 (B)	Semester	IV
Subject Title	Skill Based Subject 4: (Major Elective) Investment Management		
Hours Per Week	1	Credit	2
Objective	To make the students to understand the Fundamentals of Investment Avenues.		

Unit	Content	Hours
Unit - 1	Investment – Meaning – Investment and Speculation – Investment and Gambling – Source of Investment – Investment Media.	3
Unit - 2	Alternative Forms of Investment.	3
Unit - 3	Return and Risk – Credit Rating.	3
Unit - 4	Fundamental Analysis – Technical Analysis.	3
Unit - 5	Theories of Market.	3

BOOKS FOR REFERENCE

1. Investment Management - Preethi Sing
2. Investment Management - Avadhani

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