Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC101	**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 – Accounting Rules - Journal - Ledger - Subsidiary Books - Trial Balance. Single Entry (Theory only)	18
Unit – 2	Final Accounts of a Sole Trader with Simple Adjustments. Depreciation Accounting – Methods (Theory only) - Straight Line and Diminishing Balance Methods including Changeover Method and Machine Hour Rate Method (Problems).	14
Unit – 3	Bank Reconciliation Statement – Pass Book – Cash Book – Preparation of Bank Reconciliation Statement – Rectification of Errors including Suspense Account (Simple Problems only).	14
Unit – 4	Branch Accounts: Meaning – Types of Branches - Preparation of Branch Accounts (Excluding Foreign Branch).	16
Unit – 5	Departmental Accounting – Meaning – Need for Departmental Accounting – Advantages - Methods and Techniques of Departmental Accounting. Hire Purchase and Installments. Repossession: Meaning – Partial and Complete.	16

Text Book

1. Reddy (2013), T.A. and A. Murthy, *Financial Accounting*, 7th Edition, Chennai: Margham Publications.

Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.

2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.
3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi : Sultan Chand Company Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. T. Gowthami Ms. K.S. Kavitha Ms. T. Anish Fathima	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016 -'19 Batch	
Subject Code	16UCC102	**Semester**	I
Subject Title	Core-II : Programming Laboratory – I : MS Office		
Hours Per Week	6*	**Credit**	3
Objectives	To prepare the students for documents preparation, business calculations, presentation of information and database management.		

Practicals	**Programs**	**78 Hours**
MS Word	1. Design the front page of a Newspaper in MS Word. 2. Build a table in MS Word projecting the details of the student's in our department. 3. Create an Advertisement copy in MS Word to promote the sale of a durable product. 4. Send Diwali wishes to your friends using mail merge concept.	24
MS Excel	5. Design the Pay Roll of a company in MS Excel by considering the following conditions: Dearness Allowance - 40% on Basic Pay House Rent Allowance – Rs.400 Medical Allowance – Rs.100 Provident Fund – 12% on Basic Pay + Dearness Allowance 6. Design the Electricity Bill in MS Excel by considering the following conditions: **Unit Consumed** — **Rate Per Unit (Rs.)** Up to 100 Units — 1.00 101 to 200 Units — 1.50 Above 200 Units — 2.00 Minimum Rate Rs.40.	30

	7. Create a Student's Mark List in MS Excel by considering the following conditions: **Percentage** **Class** **Conditional Formatting (Font Color)** 40 – 49 III Blue 50 – 59 II Brown 0 & Above I Green **Subject Score** Score <40 Underline with Red Color Score >80 Underline with Green Color **Result** Pass Black Fail Red 8. Design a Chart in MS Excel to show the sales performance of the Company. 9. Prepare the Student's details and view the records by using the AutoFilter Option. 10. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.	
MS PowerPoint	12. Create a PowerPoint show about our College. 13. Create an Advertisement in PowerPoint for a product. 14. Design an Organization Chart for a Company and College	12
MS Access	15. Create the following Tables: a) Student's Personal Details b) Student's Mark Details. Perform the following 1. Relate the Tables 2. Show the details of students who passed in all subjects. 3. Show the details of students whose subject score in all subjects are above 60. 4. Create a Form and Report for the Tables.	12

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

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Ms. N. Ramya Ms. M. Yamunadevi Ms. M. Deepa	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC1A1	**Semester**	I
Subject Title	Allied-I : Business Economics		
Hours Per Week	5	**Credit**	4
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	Demand Analysis - Demand Determinants - Law of Demand – Exceptions to 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.	12
Unit – 3	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 – 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 and Marginal Cost.	13
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.	14

Text Book

1. Reddy, P.N. and H.R. Appanniah (2011), *Principles of Business Economics*, New Delhi: S. Chand & Company Limited.

Books for Reference

1. Chopra, P.N. (2013), *Business Economics*, 1st Edition, New Delhi: Kalyani Publishers.
2. Leki R. K. Agarwal (2010), Business Economics, 3rd Edition, Bangalore, Kalyani Publishers.
3. Chaudry Rimu (2012), Business Economics, 1st Edition, Chennai: Kalyani Publishers

Compiled by	Verified by HOD	CDC	COE
Ms. R. Ramya Ms. T. Anish Fathima Ms. M. Nirmala	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC203	**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 – Interest on Capital – Profit and Loss Appropriation Account – Capital Ratio - 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.	18
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.	16
Unit – 3	Settlement of Accounts - Retiring Partner's Loan Account – Admission cum Retirement - Death of a Partner.	14
Unit – 4	Partnership – Amalgamation – Meaning – Accounting Treatment – Preparation of Balance Sheet of Amalgamated Firm.	15
Unit – 5	Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).	15

Note:

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

Text Book

1. Reddy, T.A. and A. Murthy (2013), *Financial Accounting*, 7th Edition, Chennai: Margham Publications.

Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2012), *Advanced Accounting*, 13th Revised Edition, New Delhi: Sultan Chand Company Limited.

2. Shukla, M.C. and T.S. Grewal (2014), *Advanced Accounts-I*, 48th Edition, New Delhi: Sultan Chand Company Limited.

3. Vinayagam, N. and B. Charumathi (2008), *Financial Accounting*, 1st Edition, New Delhi: Sultan Chand Company Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Thilagavathi Ms. T. Gowthami Ms. M. Nirmala	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016 -'19 Batch	
Subject Code	16UCC204	**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	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 using Nested list. 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 a College using frames	78

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

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Ms. S. Loganayaki Ms. N. Ramya Ms. M. Deepa	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016 -'19 Batch	
Subject Code	16UCC2A2	**Semester**	II
Subject Title	Allied-II : Business Mathematics & Statistics		
Hours Per Week	4	**Credit**	4
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.	10
Unit – 3	Meaning and Scope of Statistics – Characteristics and Limitations - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.	10
Unit – 4	Measures of Dispersion: Definition – Importance of Measures of Dispersion – Absolute and Relative Measures: Range – Quartile Deviation – Mean Deviation – Standard Deviation – Comparison between Mean and Standard Deviation – Co-efficient of Variation – Variance (Direct Method only).	11
Unit – 5	Correlation: Meaning – Types of Correlation – Pearson's Co-efficient of Correlation – Interpretation of Co-efficient of Correlation – Regression equation.	11

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

Text Books

1. Navaneetham, P.A. (2015), *Business Mathematics & Statistics*, Trichy, Jai Publishers.
2. Gupta, S.P. (2013), *Statistical Methods*, 42nd Revised Edition, New Delhi: Sultan Chand & Sons Company Limited.

Books for Reference

1. Pillai, R.S.N and Bagavathi (2013), *Statistics Theory and Practice*, New Delhi: Sultan Chand & Sons Private Limited.
2. Ranganath, G.K., C.S. Sampamgiram and Y. Rajan (2006), A *Text book for Business Mathematics,* New Delhi: Himalaya Publishing House.
3. Srivastava, T.N. and Shailaja Rego (2008), *Statistics for Management*, 2nd Edition, New Delhi: Tata MC Graw Hill Publishing Company Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Shanmugapriya Ms. M. Yamunadevi Ms. T. Anish Fathima	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC305	**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 – Meaning – Types of Shares - Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.	15
Unit – 2	Preparation of Company Final Accounts (Revised New Format).	15
Unit – 3	Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.	16
Unit – 4	Holding Company Accounts – Preparation of Consolidated Balance Sheet (Revised Format) - Mutual Owings - Contingent Liability - Unrealised Profit- Revaluation of Assets - Bonus Issue and Payment of Dividend (Inter Company and Multiple-holdings excluded).	16
Unit – 5	Banking Company Accounts – Rebate on Bills Discounted – Treatment - Preparation of Profit and Loss Account and Balance Sheet. Insurance Company Accounts**:** Life Insurance – Calculation of Life Assurance Fund - General Insurance (Fire and Marine Insurance only - New Format).	16

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

Text Book

1. Reddy, T.S. and A. Murthy (2013), *Corporate Accounting*, 7th Revised Edition, Chennai: Margham Publications.

Books for Reference

1. Gupta, R.L. and M. Radhaswamy (2013), *Advanced Accountancy: Theory, Method and Application-Vol.-1*, 1st Edition, New Delhi: Sultan Chand & Sons.
2. Jain, S.P. and K.L. Narang (2014), *Advanced Accountancy (Corporate Accounting)*, 20th Edition, New Delhi: Kalyani Publications.
3. Arulanandam, M.A. and K.S. Raman (2014), *Advanced Accountancy*, 6th Revised Edition, New Delhi: Himalaya Publications.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Archanaa Ms. S. Loganayaki Ms. M. Deepa	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC306	**Semester**	III
Subject Title	Core VI: Principles of Marketing		
Hours Per Week	4	**Credit**	4
Objective	To endow students with the knowledge of principles 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.	11
Unit - 2	Product Policy - Product Planning and Development - Product Life Cycle – Product Mix. Pricing: Importance – Objectives – Factors affecting Pricing Decisions - Types of Pricing. Branding: Features – Types – Functions. Packaging: Features – Types – Advantages – Brand Name and Trademark.	10
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.	10
Unit - 4	Market Segmentation – Basis of Market Segmentation – Benefits of Market - Segmentation. Retail Marketing**:** Methods – Problems – Retail Marketing in India.	10
Unit - 5	Standardadisation - Types of standard- Trading - Types of Trading Agricultural Goods: Classification – Characteristics - Problems in Marketing of Agricultural Goods. Distinction between Manufacturing Goods and Agricultural Goods.	11

Text Book

1. Pillai, R.S.N. and V. Bagavathi (2013), *Modern Marketing Principles and Practices*, 4th Editon, New Delhi: S. Chand & Company Limited.

Books for Reference

1. Rajan Nair, N. and C.B. Gupta (2014), *Marketing Management – Text and Cases*, 15th Edition, New Delhi: Sultan Chand & Sons.
2. Philip Kotler and Kevin Lane Keller (2012), *Marketing Management*, 14th Global Edition, New Delhi: Prentice Hall of India.
3. Ravilochanan, P. (2010), *Principles of Marketing*, 2nd Reprint, New Delhi: Vrinda Publications (P) Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. R. Ramya Ms. A. Karuppusamy	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC307	**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.	12
Unit - 2	Entity – Relational Model – Basic Concepts – Entity Relationship Diagram – Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints.	12
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. Keys: Primary Key, Foreign Key and Referential Key. SQL * Plus Functions: Date, Character, Numeric, Conversion, Miscellaneous and Group Functions. Set Operators – Relating Data through Join Concept.	14
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.	14
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.	13

Text Books

Kevin Loney & George Koch (2002), *Oracle 8i – The Complete Reference*, 11th Reprint, New Delhi: Tata Mc Graw Hill Publishing Company Limited.

Date, C.J. (2001), *An Introduction to Database Systems*, 8th Edition, New Delhi: Addison Wesley Longman Private Limited.

Books for Reference

1. Jose A. Ramalho (2007), *Learn Oracle 8i*, 1st Edition, New Delhi: BPB Publications.
2. William G.Paye Jr, Oracle 8/8i", Prentice Hall of India Private Ltd, New Dehi, 1999.
3. Naphtali Rishe (2007), *Database Design Fundamentals*, 1st Edition, New Delhi: Prentice Hall of India Private Ltd..

Compiled by	Verified by HOD	CDC	COE
Ms. T. Vijaya Chithra Ms. P. Gomathidevi Dr. A. Karuppusamy	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC308	**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
SQL 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. (a) Primary Key (b) Reference Key (c) Default Key 5. Create a table for employee details and verify the following data constraints. (a) Not Null (b) Unique Key (c) Check 6. Create a table for student attendance and mark 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	28
PL / SQL 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 12. Create a Pl/SQL program to display the multiplication table	24

13. Create a table for student mark details by using percentage type under PL/SQL attribute concept. 14. Create a Pl/SQL block to check whether the given string is Palindrome or not. 15. Write a program to calculate the discount on sales in PL/SQL.	

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Ms. T. Vijaya Chithra Ms. P. Gomathidevi Dr. A. Karuppusamy	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC3A3	**Semester**	III
Subject Title	Allied-III: Executive Communication - Practicals		
Hours Per Week	4	**Credit**	4
Objective	To develop the writing and oral communication skills of the students.		

Content	Hours
Part – A (Written Communication) 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	30
Part – B (Oral Communication) 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 10. Role Play	22

Books for Reference

1. Rajendra Pal Korahill (2012), *Essentials of Business Communication*, 9th Edition, New Delhi: Sultan Chand & Sons.
2. Ramesh, M.S., C.C. Pattanshetti and Madhumati M. Kulkarani (2011), *Business Communication*, 28th Edition, New Delhi: R Chand & Company.
3. Rodriquez, M.V. (2003), *Effective Business Communication Concept*, 13th Edition, Mumbai: Vikas Publishing Company.

Note:

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

Part A	-	Internal and External Examiner
Part B	-	Internal Examiner only

3. Distribution of Marks

End of Semester:

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

Continuous Assessment

Part A	-	10 Marks
Part B	-	30 Marks

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Ms. S. Poongodi Ms. R. Ramya Ms. M. Thilagavathi Ms. M. Shanmugapriya Ms. K.S. Kavitha	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC309	**Semester**	III
Subject Title	Core IX: Business Law		
Hours Per Week	5	**Credit**	4
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 – Meaning - Indian Contract Act, 1872 – Contract – Definition – Classification of Contracts – Essential Elements of Valid Contract. Offer – Types – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Communication of Offer and Acceptance – Revocation of Offer and Acceptance.	12
Unit - 2	Consideration – Essentials of a Valid Consideration – Stranger to Consideration – No Consideration No Contract – Exceptions. Capacity to Contract – Law relating to Minor, Unsound Mind Person – Persons Disqualified by Law – Free Consent – Coercion – Undue Influence – Fraud – Mistake and Misrepresentation.	14
Unit - 3	Contingent Contract – Rules regarding Contingent Contract – Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.	14
Unit - 4	Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety - Bailment and Pledge – Essentials of Bailment – Rights and Duties of Bailor and Bailee – Pledge – Essentials – Rights and Duties of Pawnor and Pawnee.	13
Unit - 5	Contract of Agency – Classification – Creation of Agencies – Rights and Duties of an Agent – Liabilities of the Principal to the Third Parties – Personal Liability of an Agent – Contract of Sale of Goods Act 1930 – Rules regarding Delivery of Goods – Rights and Duties of a Buyer and Seller.	12

Text Book

1. Kapoor, N.D. (2014), *Elements of Mercantile Law*, 5th Edition, New Delhi: Sultan Chand & Sons Company Limited.

Books for Reference

1. Pillai, R.S.N. and Bagavathi (2011), *Business Law*, 3rd Edition, New Delhi: Sultan Chand & Company Limited.
2. Tulsian, P.C. (2011), *Business Law*, 2nd Edition, New Delhi: Sri Vishnu Publication.
3. Jane Mallor, A. James Barnes, L. Thomas Bowers (2014), *Business Law,* 7th Edition, New Delhi: McGraw Hill / Irwin Publication.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Yamunadevi Ms. M. Shanmugapriya Ms. T. Anish Fathima	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC3N1	**Semester**	III
Subject Title	Sill Based Non-Major Elective: Commerce Practicals		
Hours Per Week	1	**Credit**	2
Objective	To develop the students practical exposure in commerce oriented applications.		

Commerce Practicals 1. Preparation of sales report 2. Letter to editor on current issues 3. Preparation of application form for PAN Card 4. Pay roll 5. Pay slip 6. Fixing brand name 7. Unique Selling Price (USP) 8. Office layout 9. Pay-in-slip 10. Withdrawal slip 11. Cheque 12. DD chalan 13. Filling of post office RD form 14. Filling of share application form 15. Filling of insurance proposal	13

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Dr. A. Karuppusamy Ms. M. Shanmugapriya	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC3N2	**Semester**	III
Subject Title	Sill Based 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 – Meaning – 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.	2
Unit - 3	Demand Forecasting in a Supply Chain - Aggregate Planning in the Supply Chain.	2
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 (2012), *Supply Chain Management,* 5th Edition, New Delhi: Prentice Hall.

Books for References

1. Raghuram, G. and N. Rangaraj (2011), *Logistics and Supply Chain Management Cases and Concepts*, 1st Edition, New Delhi: Macmillan India Limited.
2. Sunil Chopra (2013), *Supply Chain Management: Strategy, Planning and Operation*, 5th Editon, New Delhi: Pearson Education Limited.

3. Sahay, B.S. (2006), *Emerging Issues in Supply Chain Management*, 5th Edition, New Delhi, Macmillan India Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Thilagavathi	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC410	**Semester**	IV
Subject Title	Core-X: Cost Accounting		
Hours Per Week	5	**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.	13
Unit - 2	Inventory Control Techniques – Materials - Levels of Inventory – EOQ - Methods of Valuing Material Issues – FIFO – LIFO - Simple Average - Weighted Average.	12
Unit - 3	Labour – Methods of Payment Systems: Time Rate and Piece Rate System. Incentive Systems: Halsey and Rowan. Overheads: Meaning - Classification – Allocation, Apportionment & Absorption of Overheads – Computation of Labour Cost.	14
Unit - 4	Process Costing – Meaning - Features - General Principles - Process Losses - Normal Loss-Abnormal Loss - Abnormal Gain. (Excluding Equivalent Production)	14
Unit - 5	Contract and Job Costing – Reconciliation of Cost and Financial Accounts	12

Note: Theory – 20% Problems – 80%

Text Book

1. Jain, S.P. and K.L. Narang (2013), *Cost Accounting – Principles and Practice*, 23rd Edition, New Delhi, Kalyani Publishers.

Books for Reference

Pillai, R.S.N. and V. Bagavathi (2010), *Management Accounting, 5th* Revised Edition, New Delhi: S. Chand & Company Limited.

Jain, S.P. and K.L. Narang (2012), *Cost and Management Accounting*, 13th Revised Edition, New Delhi, Kalyani Publishers.

Saxena, V.K. and C.D. Vashist (2014), *Essentials of Cost Accounting*, 2nd Edition, New Delhi: Sultan Chand & Sons.

Compiled by	Verified by HOD	CDC	COE
Ms. P. Gomathidevi Ms. M. Ramya Ms. M. Deepa	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC411	**Semester**	IV
Subject Title	Core-X1: 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.	14
Unit - 2	Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming - Variables – Scope of Variables – Constants – Data Types.	12
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.	14
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 - Timer Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.	12
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.	13

Text Book

1. Krishnan, N. and N. Saravanan (2001), *Visual Basic 6.0 in 30 Days*, 2nd Edition, Chennai: SciTech Publications (India) Private Limited.

Books for Reference

1. Steven Holzner (2007), *VB 6 Programming Black Book*, 3rd Edition, New Delhi: Dream Tech Press.
2. Gary Cornell (2007), *Visual Basic-6*, 2nd Edition, New Delhi: Tata McGraw Hill.
3. Michael Halvorson (2010), *Microsoft Visual Basic 6.0 Professional*, 2nd Edition, New Delhi: PHI Learning Private Limited.

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Ms. P. Jayanthi Ms. T. Vijaya Chithra Ms. M. Deepa	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC412	**Semester**	IV
Subject Title	Core-XII: 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
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:	52

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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Ms. P. Jayanthi Ms. T. Vijaya Chithra Ms. M. Deepa	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC413	**Semester**	IV
Subject Title	Core-XIII: Programming Laboratory-V: Tally		
Hours Per Week	4	**Credit**	3
Objective	To create practical knowledge in accounting aspects and to prepare the students for job-market		

1. Create a Company in Tally and display ledgers 2. Prepare the following Accounting Vouchers: a) Payment Voucher b) Receipt Voucher c) Purchase Voucher d) Sales Voucher e) Contra Voucher 3. Make voucher alteration and deletion 4. Record the transactions of sample data for Trial Balance 5. Display a day-book 6. Prepare stock summary 7. Create godown summary 8. Display Bank Reconciliation Statement 9. Prepare cost centre and cost category 10. Display bill-wise statements 11. Show trading and profit & loss account 12. Display final accounts of a Company 13. Computation of ratio analysis 14. Display foreign gain or loss 15. Print a cheque	52

Compiled by	Verified by HOD	CDC	COE
Ms. S. Loganayaki Ms. M. Ramya Ms. T. Gowthami	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC4A4	**Semester**	IV
Subject Title	Allied-IV: Operations Research		
Hours Per Week	5	**Credit**	4
Objectives	To enable the students to gain knowledge on Research Management Techniques.		

Unit	Content	Hours
Unit - 1	Operations Research – Meaning – Definition – Significance. LPP: Framing Linear Equation - Graphical Solution Method – General Linear Programming Problem (Definition alone). Simplex Method (Simple Problems only)	13
Unit - 2	Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only).	12
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).	14
Unit - 4	Inventory Control: Introduction – Types of Inventory – Economic Order Quantity (EOQ): Case 1: EOQ with No Shortage & Case 2: EOQ with Shortage.	12
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).	14

Note:

Problems – 80% Theory – 20%

Text Book

1. Vittal, P.R. and V. Malini (2012), *Operations Research*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Kalavathy, S. (2013), *Operations Research*, 4th Edition, Noida: Vikas Publishing House Private Limited.
2. Mariappan (2013), *Operations Research: An Introduction,* 1st Edition, Chennai: Pearson Education Services Private Limited.
3. Kanti Swarup, Gupta, P.K. and Man Mohan (2010), *Operations Research*, 7th Edition, New Delhi: Sultan Chand & Sons.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Shanmugapriya Ms. M. Yamunadevi Ms. M. Nirmala	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC414	**Semester**	IV
Subject Title	Core XIV: Company Law		
Hours Per Week	5	**Credit**	4
Objective	To provide basic knowledge on the provisions of the Companies Act, 1956 along with relevant case laws.		

Unit	Content	Hours
Unit - 1	Company – Meaning and Definition – Characteristics – Kinds – Privileges of Private Company – Conversion of a Private Company into a Public Company – Formation of a Company.	12
Unit - 2	Memorandum of Association – Meaning and Importance – Alteration – Doctrine of Ultravires – Effects – Articles of Association – Alteration – Doctrine of Indoor Management – Differences between Memorandum and Articles. Prospects – Meaning – Contents – Misstatements in the Prospects – Remedies for Misstatement.	14
Unit - 3	Management of a Company – Appointment of Directors – Removal of Directors – Legal Position of Directors – Powers, Duties and Liabilities of Directors – Managing Director – Manager - Secretary – Appointment – Qualification – Duties.	14
Unit - 4	Share Capital – Kinds of Shares – Transfer and Transmission of Shares – Company Meetings – Statutory Meeting – Annual General Meetings – Extra-ordinary General Meetings – Requisition of a Valid Meeting: Notice, Quorum, Chairman, Proxy, Voting, Resolutions and Minutes.	13
Unit - 5	Winding up of Companies – Compulsory Winding up – Voluntary Winding up – Winding up subject to the Supervision of Court – Powers and Duties of Liquidator.	12

Text Book

1. Ashok K. Bakerial (2010), *Company Law*, 12th Edition, New Delhi: Vikas Publication House Private Limited.

Books for Reference

1. Kapoor, G.K. and Sanjay Dhamija (2014), *Company Law and Practice,* 19th Edition, Mumbai: Taxmann Publications Private Limited.
2. Gower and Davies (2012), *Principles of Modern Company Law*, 9th Revised Edition, Sarah Worthington: Sweet and Maxwell.
3. Ramaiya, A. (2015), *Guide to the Companies Act*, 18th Edition, Nagpur: Lexis Nexis India.

Compiled by	Verified by HOD	CDC	COE
Ms. S. Poongodi Ms. P. Jayanthi Ms. M. Shanmugapriya	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC4N3	**Semester**	IV
Subject Title	Skill Based Non-Major Elective: Computer Application Practicals		
Hours Per Week	1	**Credit**	2
Objective	To inculcate the habit of maintaining good customer relationship.		

Exercises	Hours
1. Preparation of resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Design pay roll for a Company in MS Excel by considering the following conditions: Dearness Allowance – 40% on Basic Pay House Rent Allowance – Rs.1000; Medical Allowance – Rs.200 and Provident Fund – 12% 4. Prepare students' mark details and show the records using Auto filter option 5. Create an advertisement in Power Point for a product 6. Create a student database in Access 7. Create the following tables in Access: a) Student Personal Details b) Student Mark Details and Perform the following: (i) Relate the table (ii) Show the details of students: a) those who passed in all subjects b) those who score above 60 marks in all subjects. 8. Creation a website for College using external link and frames 9. List out the names of educational website using ordered and unordered list 10. Create and send an official e-mail with document attachment	13

11. Online Purchase and Settlement 12. E-Ticket Reservation (Bus, Railways, Airways, etc.) 13. Online Electricity Bill Payment 14. Online Insurance Premium Payment 15. Online Employment Registration and Renewal	

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Ms. M. Shanmugapriya Ms. M. Ramya	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC4N4	**Semester**	IV
Subject Title	Skill Based 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.	2
Unit – 3	Retail Marketing Mix- STP Approach-Retail Communication Mix-Customers Service: GAP Model.	2
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

Text Book

1. Swapna Pradhan (2009), *Retailing Management*, 2nd Reprint, New Delhi: Tata McGraw Hill Education.

Books for Reference

1. Levy, I.M. and B.A. Weitz (2007), *Retail Management*, New Delhi: Tata Mc Graw Hill Publishing Company Limited.
2. Chetan Bajaj, Rajnish Tuli and Nidhi V. Srivastava (2005), *Retail Management*, 2nd Edition, New Delhi: Oxford University Press.

3. Barry Berman and Joel R. Evans (2012), Retail Management: A Strategic Approach, 12th Edition, Chennai: Prentice Hall.

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Ms. S. Poongodi	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC515	**Semester**	V
Subject Title	Core XV: Income Tax, Law and Practice		
Hours Per Week	8	**Credit**	4
Objectives	To enable the students to gain adequate knowledge on direct 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.	20
Unit - 2	Income from Salaries:- Computation of Income from Salary	21
Unit - 3	Computation of Income from House Property – Computation of Profits and Gains of Business or Profession.	22
Unit - 4	Capital Gains – Mode of Computation – Exemption - Income from Other Sources.	21
Unit - 5	Set off and Carry Forward of Losses – Deduction from Gross Total Income – Aggregation of Income – Assessment of Individual.	20

Note:

Problems - 80% Theory - 20%

Text Book

1. Gaur, V.P., Narang, D.B., Puja Gaur, Rajeev Puri (2016), *Income Tax Law and Practice*, 43rd Edition, New Delhi: Kalyani Publishers.

Books for Reference

1. Mehrotra, H.C. and S.P. Goyal (2016), *Income Tax, Law and Accounts*, 56th Edition, Agra: Sahitya Bhawan Publications.
2. Pagre Dinkar (2016), *Income Tax Law and Practice*, 27th Edition, New Delhi: Sultan Chand & Sons Company Limited.
3. Redddy, T.S. and Y. Hari Prasad Reddy (2016), *Income Tax Theory, Law and Practice,* 13th Edition, Chennai: Margham Publications.

Compiled by	Verified by HOD	CDC	COE
Ms. S. Poongodi Ms. T. Gowthami Ms. M. Nirmala	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC516	**Semester**	V
Subject Title	Core XVI: 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 OOPs Languages - Applications of OOPs - Introduction to C++ - Applications of C++ – Structure of C++ Program.	17
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 within a Class – Static Modifier : Static Data Member and Member functions.	20
Unit - 3	Array of Objects - Constructor – Parameterized Constructors – Multiple Constructors - Copy Constructor – Destructors. Operator Overloading - Overloading Binary Operators and Binary Operators using Friends.	17
Unit - 4	Inheritance – Defining Derived Classes - Types of Inheritance – Virtual Base Classes – Pointers – Pointers to Objects, Derived Classes – Virtual Functions.	17
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.	20

Text Book

1. Balagurusamy, E. (2014), *Object Oriented Programming with C++,* 6th Edition, New Delhi: Tata McGraw-Hill Publishing Company Limited

Books for Reference

1. Ashok N. Kamthane (2013), *Object Oriented Programming with ANSI and Turbo C++,* 2nd Edition, New Delhi: Pearson Education Publication.
2. Herbert Schildt (2013), *Object Oriented Programming with C++*, 4th Edition, New Delhi: Tata McGraw-Hill Publishing Company Limited
3. Ravichandran, D. (2011), *Programming with C++,* 3rd Edition, New Delhi: Tata McGraw-Hill Publishing Company Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. P. Jayanthi Ms. M. Thilagavathi Dr. K. S. Kavitha	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC517	**Semester**	V
Subject Title	Core XVII: 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
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 inline 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.	52

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Ms. P. Jayanthi Ms. M. Thilagavathi Dr. K. S. Kavitha	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC518	**Semester**	V
Subject Title	Core XVIII: Institutional Training		
Hours Per Week	One Month Training	**Credit**	3
Objective	To train the students in real business situations.		

Instructions

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 and External Examiner
5. Distribution of Marks (ESE)

Work Diary Maintenance – 40 (Internal Examiner)

Viva-voce Examination – 60 (External Examiner)

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Dr. M. Chithirai Selvan	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC519	**Semester**	V
Subject Title	Major Elective-I: Banking and Insurance Law		
Hours Per Week	7	**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. Types of Accounts.	16
Unit - 2	Banker's Duty: Special Types of Customers – Minor, Married Women, Lunatic and Partnership Firms and Companies. Cheque: Material Alteration – Crossing – Endorsement.	18
Unit - 3	Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts, Land and Buildings.	17
Unit - 4	Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheques – Consequences of Wrong Dishonour – Statutory Protection for Paying and Collecting Banker.	20
Unit - 5	Insurance - Meaning – Functions – Nature - Principles - Classification - Impact of LPG on Insurance Industry – Types of Insurance: LIC, GIC, Marine – Merits and Demerits of Insurance.	20

Text Book

1. Gordon, E. and K. Natarajan (2014), *Banking Theory, Law and Practice*, 24th Revised Edition, Chennai: Himalaya Publishing House.

Books for Reference

1. Jagroop Singh and Sarita (2012), *Banking and Insurance Law*, 8th Edition, New Delhi: Sultan Sons and Company Limited.

2. Sharma and Shashi K. Gupta (2013), *Banking Theory, Law and Practice*, 16th Edition, New Delhi: Deepa and Deepa Publications Private Limited.
3. Bodla, B.S., M.C. Garg and K.P. Singh (2011), *Insurance-Fundamentals*, 1st Edition, New Delhi: Deepa and Deepa Publications Private Limited

Compiled by	Verified by HOD	CDC	COE
Ms. S. Loganayaki Ms. M. Yamunadevi	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC5S1	**Semester**	V
Subject Title	Skill Based 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.	3
Unit - 2	Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages of Planning - Process of Planning.	2
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. 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.	2

Text Book

1. Jayashankar, J. (2009), *Principles of Management*, 1st Edition, Chennai: Margham Publications.

Books for Reference

1. Dinkar Pagare (2015), *Business Management*, 5th Edition, New Delhi: Sultan Chand & Sons.

2. Tripathi, P.C. and P.N. Reddy (2012), *Principles of Management*, 5th Edition, New Delhi: Tata McGraw Hill Publishing Company Ltd.
3. Prasad, L.M. (2012), *Principles and Practice of Management*, 8th Edition, New Delhi: Sultan Chand & Sons.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Thilagavathi Ms. N. Ramya	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC5S2	**Semester**	V
Subject Title	Skill Based 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 and Definition - 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.	2
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.	2
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 Book

1. Aswathappa, K. (2012), *Organisational Behaviour*, 10th Edition, Mumbai: Himalaya Publishing House Private Limited.

Books for Reference

1. Udai Pareek and Sushama Khanna (2011), *Understanding Organisational Behaviour*, 3rd Edition, New Delhi: Oxford University Press.
2. Stephen P. Robbins (2011), *Organisational Behaviour*, 11th Edition, New Delhi: Prentice Hall of India.
3. Khanna, S.S, Organisational Behaviour, 11th Edition, New Delhi: S Chand & Co. Ltd., New Delhi

Compiled by	Verified by HOD	CDC	COE
Dr. M. Chithirai Selvan	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC620	**Semester**	VI
Subject Title	Core XIX: 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 - Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting. Common Size Statement and Comparative Statement and Trend Analysis.	12
Unit – 2	Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements – Preparation of Balance Sheet.	13
Unit - 3	Funds Flow Analysis: Meaning – Uses – Preparation of Fund Flow Statement. Cash Flow Analysis: Meaning – Uses – Difference between Fund Flow and Cash Flow Statement – Preparation of Cash Flow Statement (Revised Format).	13
Unit - 4	Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only).	14
Unit - 5	Budget – Meaning - Budgetary Control – Flexible Budget – Cash Budget – Production Budget – Sales Budget. Standard Costing and Variance Analysis: Material and Labour variance only.	13

NOTE

Distribution of Marks : Theory - 20%

Problems - 80%

Text Book

1. Sharma, R.K. and Shashi K. Gupta (2014), *Management Accounting*, 13th Revised Edition, New Delhi: Kalayani Publishers.

Books for Reference

1. Pillai, R.S.N. and V. Bagavathy (2015), *Management Accounting,* 4th Edition, S. Chand and Company Private Limited.
2. Maheshwari, S.N. (2014), *Management Accounting and Financial Control*, 15th Revised Edition New Delhi: Sultan Chand and Sons.
3. Reddy, T.S. and Y. Hari Prasad Reddy (2011), *Management Accounting*, 5th Revised Edition, New Delhi: Margham Publications.

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Ms. P. Jayanthi Ms. M. Shanmugapriya Ms. N. Ramya	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC621	**Semester**	VI
Subject Title	Core XX: 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	Java Programming: Introduction – Features - 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.	15
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).	16
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.	16
Unit - 4	Multithreaded Programming: Creating Threads – Extending the Thread Class – Stopping and Blocking Thread – Life Cycle of a Thread – Using Thread Methods – Thread Exceptions - Thread Priority - Synchronization – Implementing the 'Runnable' Interface (Simple Concepts). Managing	15

	Errors and 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).	16

Text Book

1. Balagurusamy, E. (2015), *Programming with Java - A Primer*, 5th Edition, New Delhi: Tata McGraw Hill Education Private Limited.

Books for Reference

1. Herbert Schildt (2008), *Java – The Complete Reference*, 7th Edition, New Delhi: Tata McGraw Hill Publishing Company Limited.
2. ISRD Group (2010), Introduction to Object Oriented Programming through Java, 4th Edition, New Delhi: Tata McGraw Hill Publishing Company Limited.
3. Khalid A. Mughal and Rolf W. Rasmussen (2000), A Programmers Guide to Java – Certification, 1st Edition – 2nd Reprint, New Delhi: Pearson Education Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Archanaa Ms. M. Thilagavathi	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC622	**Semester**	VI
Subject Title	Core XXI: 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**
1. Write a java program to print the Multiplication Table by getting the input as Command Line Arguments. 2. Write a java program with multiple classes to find the length and breadth of room area. 3. Write a java program to check whether the given number is Prime or not. 4. Write a java program to check whether the given number is Armstrong or not. 5. Write a java program to find the number of digits of a given number. 6. Write a java program to reverse the digits of a given number. 7. 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** 0-100 -- 5% 101-200 5% 10% 201-300 12% 15% Above 300 20% 25% 8. Create a program using nested for loops statement. 9. Write a java program to get a string and check whether it is a palindrome or not.	52

10. Develop a java program to get the user's choice to perform the respective string functions from the menu displayed. 11. Write a java program to get the students mark details and printing it in the form of mark sheet using inheritance concept. 12. Develop a simple java program to sort the given numbers. 13. Develop a program using text applets to print whether the given number is odd or even. 14. Draw a face using applets. 15. Using an applet program, design the model of a car. 16. Develop an applet program to add the given numbers	

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Ms. M. Archanaa Ms. M. Thilagavathi	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC623	**Semester**	VI
Subject Title	Major Elective II: Commerce with Computer Applications – Practicals		
Hours Per Week	6*	**Credit**	5
Objective	To enhance the students practical exposure in both Commerce and Computer oriented applications.		

Commerce Practicals 1. Preparation of application form for PAN Card 2. Pay roll 3. Pay slip 4. Fixing brand name 5. Unique Selling Price (USP) 6. Office Layout 7. Pay-in- Slip 8. Withdrawal Slip 9. Cheque 10. DD Chalan 11. Filling of Post Office RD Form 12. Share Application Form	50
Computer Applications - Practicals 1. Preparation of resume with and without using resume wizard 2. Invite board members for annual meeting using mail merge concept 3. Creation of Website using external link and frames 4. Create and send an official e-mail with document attachment	28

5. E-Ticket Reservation (Bus, Railways, Airways, etc.) 6. Online Insurance Premium Payment 7. Online Purchase and Settlement 8. Online Employment Registration and Renewal	

Note 1: * It includes Theory – 2 Hours and Practicals – 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 : 60

Continuous Assessment : 40

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Ms. M. Shanmugapriya Ms. T. Gowthami Ms. R. Ramya Ms. T. Anish Fathima	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC624	**Semester**	VI
Subject Title	Major Elective III: E-Commerce		
Hours Per Week	6	**Credit**	5
Objective	To make clear the learner on the Modern Trends in E – Commerce and E-Auditing		

Unit	Content	Hours
Unit - 1	Introduction to E-Commerce – Meaning – Definition – Perspectives of E-Commerce – History of E-Commerce – Framework of E-Commerce – E-Commerce Drivers – Adoption of E-Commerce – Traditional Vs Electronic Commerce – Advantages and Disadvantages of E-Commerce.	16
Unit - 2	Models of E-Commerce: B2B - B2C – C2B – C2C – B2G. EDI – Meaning – Definition – Components – Future of EDI. EDI Standards: Data Standard in EDI. Mobile Commerce – Meaning – Definition – Architecture – Application – Advantages and Disadvantages.	15
Unit - 3	Electronic Payment System (EPS) – Meaning – Problems with Traditional Payment Systems – Features – Types of Electronic Payment Systems – Advantages and Disadvantages. Online Banking: Core Banking Solution (CBS) – Advantages and Disadvantages.	16
Unit - 4	Issues in E-Commerce: Security Issues – Components – Risks involved in E-Commerce – E-Commerce Security Tools. Biometric: Meaning – Applications of Biometrics. Legal and Ethical Issues: Types of Ethical Issues – Types of Legal Issues.	15
Unit - 5	Cyber Law – Definition – Aims of Cyber Law – Cyber Laws in India – Provisions of Cyber Law. IT Act 2000 – Provisions – Authentication of the Electronic Records: Digital Signature – Civil Offenses and Criminal Offenses.	16

Text Book

1. Kamalesh N. Agarwala, Amitlal Beeksha Agarwala (2005), *Business on the Net - An Introduction to the 'What's' and 'Hows' of E-Commerce*, 2nd Edition, New Delhi: Macmillan India Limited.

Books for Reference

1. Bharat Bhaskar (2008), *E-Commerce*, 3rd Edition, New Delhi: McGraw Hill / Irwin Publication.
2. Kamlesh K. Bajaj (2008), *E-Commerce,* 3rd Edition, New Delhi: Tata McGraw Hill Publishing Company Limited.
3. Kenneth C.Laudon and Carol Guercio Traver (2011), *E-Commerce – Business Technology*, 4th Edition, Dorling Kindersley (India) Private Limited.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Deepa Ms. N. Ramya Ms. M. Yamunadevi Ms. M. Shanmugapriya	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC6S3	**Semester**	VI
Subject Title	Skill Based 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. 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 of Floating New Issues. Stock Exchange: Meaning – Functions of Stock Exchange.	3
Unit - 3	Securities and Exchange Board of India (SEBI) - Meaning – Objectives – Functions – Investors Protection of SEBI in India.	3
Unit - 4	Process of Trading – Types of Trade – Types of Account – Dematerialization – Rematerialization – Advantages - Depository System – Depository Participant, Account Holder.	2
Unit - 5	Financial Institutions: Types – Objectives - Functions – Performance of IDBI – SIDBI, LIC, GIC, UTI.	2

Text Book

1. Gordon and Natarajan (2011), *Financial Markets and Institutions,* 8th Edition, Mumbai: Himalaya Publishing House Private Limited.

Books for References

1. Frederic S. Mishkin and Stanley G. Eakins (2014), *Financial Markets and Institutions*, 8th Edition, Chennai: Pearson Education.

2. Bhole (2009), *Financial Institutions and Markets: Structure, Growth and Innovations,* 5th Edition, New Delhi: McGraw Hill Education (India) Private Limited.
3. Frank J. Fabozzi (2009), *Foundations of Financial Markets and Institutions*, 4th Edition, Mumbai: Prentice Hall.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Thilagavathi	Dr. M. Chithirai Selvan		

Department: UG Department of Commerce with Computer Applications			
Course	B.Com-CA	**Effective from the Year** 2016-'19 Batch	
Subject Code	16UCC6S4	**Semester**	VI
Subject Title	Skill Based 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.	2
Unit - 5	Technical Analysis.	2

Text Books

1. Preeti Singh (2011), *Investment Management*, 5th Revised Edition, Mumbai: Himalaya Publishing House.

Books for Reference

1. Avadhani, V.A. (2011), *Investment Management,* 5th Revised Edition, New Delhi: Himalaya Publishing House.
2. Prasanna Chandra (2008), *Investment Analysis and Portfolio Management,* 3rd Edition, New Delhi, Tata McGraw Hill Education Private Limited.
3. Frank J. Fabozzi (2011), *Investment Management*, 5nd Edition, Chennai: Prentice Hall.

Compiled by	Verified by HOD	CDC	COE
Ms. M. Thilagavathi	Dr. M. Chithirai Selvan		