
SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE

(AUTONOMOUS)

DEPARTMENT OF COMMERCE WITH COMPUTERAPPLICATIONS

SYLLABUS

2020 – 2021 Onwards

Programme Objectives

PO – 1: Enable the concept of commerce through holistic, value based educations, character building and development of student for their Employability.

PO – 2: Enhance to work in the field of accounting, auditing, taxation and financial analyst in various Corporate and business firms.

PO -3: Offering special courses with practical exposures to challenges in commerce and business organisations.

PO -4: Facilitate an Entrepreneurial Skills and Government Schemes through MSME.

PO -5: Contribute to the National and Society growth by applying the acquired knowledge in Technical, Computing, and Managerial skills.

Programme Outcomes

PO1: Develop ability the accounting concepts, principles, and frameworks to communicate effectively to stakeholders.

PO2: Knowledge on Accounting, Finance, Banking, and Marketing in all the areas of business operations with ethical standards.

PO3: Apply the principles, professional ethics, responsibilities, and norms the accounting practices.

PO4: Incorporate the leadership and problem-solving skills to lead the business organizations.

PO5: Understand the modern accounting system in the Global contexts to demonstrate the knowledge for sustainable development.

Program Specific Outcomes

PSO1: Learners were ready to occupy various positions in commerce field

PSO2: Learners were value based in their approach

PSO3: Able to become a commerce graduate along with the computer working knowledge.

PSO4: Inherent knowledge and understanding of their subject area with the ability to apply in practically like Industrial Training, Internship and in the Project Work.

PSO5: Learners will become an Entrepreneur, Accountant, Auditorship and Businessman attitudes through their knowledges gained.

Department of B.Com (CA)**SEMESTER - I**

S.No.	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UGC1TA1	I	TAMIL - I AMUTHA TAMIL	6	3	2	50	50	100
02	20UGC1EN1	II	ENGLISH - I	6	3	2	50	50	100
03	20UCC1AL1	III	ALLIED - MATHEMATICS - I	6	5	2	50	50	100
04	20UCC1CP1	III	CORE PRACTICAL - MS OFFICE (MS-WORD & MS- ACCESS)	4	3	2	50	50	100
05	20UCC1C01	III	CORE - FUNDAMENTALS OF ACCOUNTING	2	2	2	50	-	50
06	20UCC1C02	III	CORE - PRINCIPLES OF ACCOUNTANCY	6	4	2	50	50	100
TOTAL				30	20		300	250	550

SEMESTER -II

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UGC2TA2	I	TAMIL - II KAPPIYA TAMIL	6	3	2	50	50	100
02	20UGC2EN2	II	ENGLISH - II	6	3	2	50	50	100
03	20UCC2CP2	III	CORE PRACTICAL - MS-EXCEL AND MS-POWERPOINT	4	3	2	50	50	100
04	20UCC2AL2	III	ALLIED - MATHEMATICS - II	6	5	2	50	50	100
05	20UCC2C03	III	CORE - FINANCIAL ACCOUNTING	6	5	2	50	50	100
06	20UCC2C04	III	CORE - PUBLIC FINANCE	2	2	2	50	-	50
07	20UGC2ENS	IV	ENVIRONMENTAL STUDIES		2	2	-	50	50
TOTAL				30	23		300	300	600

SEMESTER - III

S.NO	COURSE CODE	PART	COURSE TITLE	HRS / WK	CRED - ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UCC3EL1	III	ELECTIVE - BUSINESS ECONOMICS	5	4	2	50	50	100
02	20UCC3NM1	IV	NME - GRAMMAR & COMMUNICATION	2	2	2	-	50	50
03	20UCC3CP3	III	CORE PRACTICAL - TALLY	4	3	2	50	50	100
04	20UCC3AL3	III	ALLIED - COMMERCIAL LAW	5	5	2	50	50	100
05	20UCC3C05	II I	CORE - HIGHER FINANCIAL ACCOUNTING	6	5	2	50	50	100
06	20UCC3C06	II I	CORE - PRINCIPLES OF MARKETING	4	4	2	50	50	100
07	20UCC3C07	II I	CORE - BUSINESS COMMUNICATION	4	3	2	50	50	100
TOTAL				30	26		300	350	650

SEMESTER - IV

S.NO	COURSE CODE	PART	COURSE TITLE	HRS / WK	CRED- ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UCC4C10	III	CORE – FUNDAMENTALS OF JAVA PROGRAMMING	6	4	2	50	50	100
02	20UCC4NM2/ 20UGC4TB2	IV	NME : CONSUMER RIGHTS/ BASIC TAMIL – II	2	2	2	-	50	50
03	20UCC4AL4	III	ALLIED - COMPANY LAW AND SECRETARIAL PRACTICE	6	5	2	50	50	100
04	20UCC4CP4	III	CORE PRACTICAL – JAVA PRACTICAL	4	3	2	50	50	100
05	20UCC4C08	III	CORE - CORPORATE ACCOUNTING	6	5	2	50	50	100
06	20UCC4C09	III	CORE - COST ACCOUNTING	6	5	2	50	50	100
07	20UGC4VAE	IV	VALUE EDUCATION		2	2	-	50	50
08	20UGC4 NSS/SPO/YRC	V	EXTENSION ACTIVITY - NSS/SPORTS/YRC		1	2	25	25	50
TOTAL				30	27		275	375	650

SEMESTER - V

S.NO	COURSE CODE	PART	COURSE TITLE	HRS/ WK	CRED-ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UCC5C12	III	CORE - INDIAN BANKING	5	4	2	50	50	100
02	20UCC5C11	III	CORE - HIGHER CORPORATE ACCOUNTING	6	5	2	50	50	100
03	20UCC5C14	III	CORE- INCOME TAX LAW AND PRACTICE	5	4	2	50	50	100
04	20UCC5CP5	III	CORE PRACTICAL -WEB PROGRAMMING	4	3	2	50	50	100
05	20UCC5CIT/5IN1	III	CORE - INDUSTRIAL TRAINING OR INTERNSHIP TRAINING-I	5	4	2	50	50	100
06	20UCC5C13	III	CORE - WEB PROGRAMMING	5	4	2	50	50	100
TOTAL				30	24		300	300	600

SEMESTER - VI

S.NO	COURSE CODE	PART	COURSE TITLE	HRS / WK	CRED - ITS	EX HRS	MAX MARKS		
							INT	EXT	TOT
01	20UCC6C15	III	CORE -MANAGEMENT ACCOUNTING	6	4	2	50	50	100
02	20UCC6C17	III	CORE - FINANCIAL MANAGEMENT	6	4	2	50	50	100
03	20UCC6C18	III	CORE - INDIRECT TAX	4	4	2	50	50	100
04	20UCC6CPR/6IN2	III	PROJECT WORK OR INTERNSHIP TRAINING-II	5	4	2	50	50	100
05	20UCC6EL2	III	ELECTIVE - RESEARCH METHODOLOGY	4	4	2	50	50	100
06	20UCC6C16	III	CORE - PRINCIPLES OF AUDITING	5	3	2	50	50	100
TOTAL				30	23		300	300	600
Total Credit and Total Marks					143	TOTAL	3650		

SUMMARY

SL. NO	PAPERS CODE	COURSE TITLE	NUMBERS OF PAPERS	TOTAL CREDIT	TOTAL MARKS
1.	Core	Core Papers	25	93	2400
2.	NME	Non Major Elective	02	4	100
3.	Allied	Allied Papers	04	20	400
4.	Elc	Elective	02	8	200
5.	T	Tamil	02	6	200
6.	E	English	02	6	200
7.	ES	Environmental Studies	01	2	50
8.	VE	Value Education	01	2	50
9.	EXT	Extension Activities	01	2	50
		Total	40	143	3650

*** List of Non Major Elective(NME): II**

Course Code	Course Title
20UCM4NM2	General Commercial Knowledge
20UPA4NM2	Entrepreneurship
20USC4NM2	Web Programming Lab (HTML & CSS)
20UIT4NM2	GIMP and 2D Pencil
20UCA4NM2	General Commercial Knowledge
20UMS4NM2	Quantitative Methods for Competitive Examinations

Programme: B.Com CA**Course Code:20UCC1C01****Course Title: PART III – CORE 1 – FUNDAMENTALS OF ACCOUNTING****Hours/Week: 2****Year: I****Semester: I****Credits: 2****COURSE OBJECTIVES**

1. To gain knowledge of basic Accounting terminology in the modern industry.
2. To understand the concept of Book keeping.
3. To Gathering the techniques for preparation of Tribal Balance.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Students learned through knowledge in accounting terminology.	K1 & K2
CO2	Students understood the concept of Book Keeping.	K3
CO3	Students Gathered techniques for Preparation of Trial Balance	K3 & K4

K1-Remember;
K2-Understand;
K3-

Apply; **K4-Analyze**

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	L	M		M	S	L	M	S
CO2	S	S	M	M	L		S	S	L	S	S
CO3	M	M	L	L	M		S	M	L	M	M

S-Strong; M-Medium; L-Low

UNIT-I

Introduction to Accounting: Meaning and Definition - Steps of Accounting - Objectives of Accounting - Advantages of Accounting – **Branches of Accounting** – Methods of Accounting – Basic **Accounting Terminologies.**

UNIT- II

Book-keeping: Meaning, **Book-keeping Vs Accounting** - Accounting Concepts and Conventions – Types of Accounts: Personal Account and Impersonal Account.

UNIT-III

Accounting Rules - **Journal entries** – Ledger Accounts – **Trial Balance:** Meaning, objectives, preparation of trial balance.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Books for Study:

1. S.P.Jain & K.L.Narang, *Advanced Accountancy*, Vol. I, Kalyani Publishers, Ludhiana, 19th Edition 2017.

Books for Reference:

1. Maheswari.S.N, Maheshwari.K , *Advanced Accountancy*, Vol.I, Vikas Publishing House, Noida, 10th Edition, 2009.
2. T.S.Reddy & Dr.A.Murthy , *Financial Accounting*, Margham Publications, Chennai, 1st edition, 2017.

e-resources:

1. <https://www.icsi.edu/docs/webmodules/publications/FULL%20FAA%20PDF.pdf>
2. <http://www.ddegjust.ac.in/studymaterial/bba/bba-104.pdf>

Programme : B.Com CA

Course Code :20UCC1C02

Course Title: PART - III- CORE 2 – PRINCIPLES OF ACCOUNTANCY

Year : I

Semester : I

Hours/ Week: 6

Credits : 4

COURSE OBJECTIVES

1. To understand the problem-solving techniques in subsidiary books.
2. To able for preparation of final accounts.
3. To understand the concepts of bills of exchange
4. To know the concepts of bills of exchange

COURSE OUTCOMES

After Learning the course, the students will be able to

CO1	Understand the problem solving techniques in subsidiary books	K2
CO2	Abled for preparation of final accounts	K3
CO3	Understand the concepts of bills of exchange.	K2
CO4	Gathered knowledge about accounting treatment of consignment	K1
CO5	Known the concept of Royalty Accounts	K2

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	S	S	L		S	S	S	S	L
CO2	S	M	M	S	L		S	S	S	M	L
CO3	S	M	L	L	M		S	M	L	S	S
CO4	S	S	S	S	L		S	S	S	M	S
CO5	L	M	L	S	L		S	S	M	S	S

S-Strong; M- Medium; L-Low**UNIT-I**

Subsidiary books: Meaning, Benefits - Preparation of Subsidiary books– **Rectification of Errors:** Introduction, classification of errors (Simple Problems only).

UNIT-II

Bank Reconciliation Statement - Introduction of Final Accounts – Trading Account - Profit and Loss Account - Balance sheet - **Preparation of Final Accounts with adjustments.**

UNIT- III

Bills of Exchange: Definition, features, advantages and types of bills of exchange including Accommodation Bills.

UNIT– IV

Consignment: Meaning, features, Accounting treatment of consignment - Joint Venture: Meaning, features, Accounting for joint ventures – Distinction between consignment and joint ventures.

UNIT–V

Royalty Accounts: Meaning - Methods of Recoupment - Sub-lease. Average Due Date: Meaning – Determination of Due Date - Calculation of Interest upto Interest on drawings.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

**Self-study*

Books for study:

1. N.Vinayakam, P.L.Mani&K.L.Nagarajan., *Principles of Accountancy*, S.Chand& Company latest 5thedition, 2010.
2. Jain &Narang, *AdvancedAccountancyvol 1*, KalyaniPublishers, 16th edition 2019.
3. T .S. Reddy and Murthy , *Advanced Accounting*, Margham Publications , 2ndedition-2019.

Books for Reference :

1. T.S.Grewal, S.C Gupta *Introduction to Accountancy*, S.Chand& Company Pvt.Ltd, 10thedition 2016.
2. R.L.Gupta and V.K.Gupta, *Priciples and Practice of Accountancy*, Sultan Chand and Sons 14thedition-2019
3. D.Venkaiah, *Advanced Accounting*, SIA Publishers & Distributors Pvt Ltd, 1stedition 2020.

e-resources:

1. <https://www.slideshare.net/PrinsonRodrigues1/subsidiary-books-financial-accounting>
2. <https://tallysolutions.com/accounting/bank-reconciliation-statement/>
3. <https://byjus.com/commerce/class-11-accountancy-chapter-8-bill-of-exchange/>
4. <https://formswift.com/consignment-contract>

Programme: B.Com CA

Course Code: 20UCC1CP1

Course Title: CORE PRACTICAL 1 - MS OFFICE (MS WORD & MS ACCESS)

Hours /Week: 4

Year: I

Semester: I

Credits: 3

COURSE OBJECTIVES

1. To gain basic knowledge about the MS-word and MS-access
2. To gain knowledge on designing various types of documents in word, Mail merge.
3. To gain knowledge on designing database in access.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Gained basic knowledge to prepare the documents by using the MS-Word and MS- Access	K2,K3
CO2	Gathered knowledge on designing various types of documents in word, Mail merge	K2,K3
CO3	Acquired knowledge on designing database in access.	K2,K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	M	S	M	S	M		S	M	S	S	S
CO 2	M	S	M	S	M		S	M	S	S	S
CO 3	M	S	M	S	M		S	M	S	S	S

S-STRONG M-MEDIUM L-LOW**MS – WORD:****01. Type a paragraph and perform the following changes:**

Font Size, Font style, Line Spacing, Page Setup, Background and Text Color.

02. Type a document and perform the following

- a) Insert page number on all pages at the bottom of the page with right alignment.
- b) Insert header consisting date, time and headings and footer consisting of page number.
- c) Under line a text

03. Using mail merge prepares an interview call letter**04. Type a document and perform the following**

- a) Change a paragraph into two columns and three columns paragraph.
- b) Check the spellings and grammar
- c) Change the paragraph using lists using bullets or numbering format
- d) Find any word in the paragraph and replace it with another word

05. Prepare your class timetable using table menu**06. Type a paragraph and format documents.**

MS – ACCESS:

01. With the given data prepare a table (Using design view / Wizard view) in MS-Access
02. With the given data prepare a form (Using wizard view) in MS-Access
03. Create a database and maintain the address of your classmates with the following Constraints
 - a) Roll no should be primary key
 - b) Name should not be empty
 - c) Maintain at least 10 address
04. Create an item table with the following structure, Item Number, Item name, Rate, Quantity, Net Price
 - a) Find the net price of all the records
 - b) Display only the item no., item name filled list for net price >10000
 - c) To increase the rate by Rs.100 for all records
05. Create a database on students mark list with Name, Subjects
 - a) Add at least 10 records
 - b) Sort the names with alphabetical order
 - c) Find the total & average
06. Create a database on students mark list with Name, Subjects
 - a) Sort it with total > 350
 - b) Sort it with marks > 90
 - c) Sort it with marks < 90.

Programme: B.Com CA Course Code: 20UCC2C03

Course Title : Part III – Core 3 – FINANCIAL ACCOUNTING

Hours /Week: 6

Year : First Year

Semester: II

Credits: 5

COURSE OBJECTIVES:

1. To Understand the concept of accounts of Non-Trade Concern.
2. To gain the knowledge of Depreciation.
3. To gather the techniques of Single-Entry System.
4. To know about the Branch Accounts.
5. To know about the concepts of Hire purchase and Instalment systems.

COURSE OUTCOMES:

After learning the course, the students will be able to

CO1	Understand the concept of Accounts of Non trade concern	K1
CO2	Gathered the knowledge of Depreciation.	K2
CO3	Gathered the techniques of single entry system.	K4
CO4	Known about the Branch Accounts.	K4
CO5	Known about the concepts of Hire purchase and Instalment systems	K2

K1-Remember; K2-Understand; K3-Apply; K4 Analyse

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	L	M	M	S		S	M	S	L	M
CO2	S	S	M	L	M		S	S	M	S	S
CO3	S	M	M	S	L		S	S	L	S	M
CO4	S	M	S	S	M		S	M	S	M	S
CO5	L	S	S	M	S		L	M	L	S	L

S-Strong M-Medium L-Low

UNIT – I

Accounts of Non-Trading concerns – Receipts and Payments account – Income and Expenditure account and Balance Sheet

UNIT – II

Depreciation: Meaning –Definition-Causes, Types – Straight Line Method – Written Down Value Method, Insurance Policy Method, Sinking Fund Method & Annuity Method. Insurance claims – Reserves and Provisions.

UNIT – III

Single Entry System: Meaning - Features – Statement of Affairs Method & Conversion Method

UNIT – IV

Branch Accounts: Including Foreign Branch. Departmental Accounts: Transfer at cost or selling price

UNIT – V

Hire Purchase and Installment Systems: Including Hire Purchase Trading account

***Self-Study**

Books for study:

- 1.M.C.Shukla & T.S.Grewal *Advanced Accountancy*, S.Chand & Company, 18th Edition 2018
- 2.Jain & Narang *Advanced Accountancy*, Kalyani Publishers.10th Edition 2015
- 3.R.L.Gupta & Radhasamy. *Advanced Accounting*, Himalaya publication 17th Edition 2016

Books for Reference:

- 1.R. Narayanasamy *Financial Accounting* Himalaya publication 10th Edition 2018.
- 2.Mabesh Kulkari *Financial Accounting* Himalaya publication 20th Edition 2017.
- 3.Anil kumar,Rajeshkumar and mariyappa *Financial Accounting*, Himalaya publication 18th Edition 2018.

e- resources:

1. <https://www.yourarticlelibrary.com/material-management/material-control-meaning-objectives-necessity-and-importance/26145>
2. <https://www.investopedia.com/terms/d/depreciation.asp>
3. <https://www.freshbooks.com/hub/accounting/conversion-method>
4. <https://www.youtube.com/watch?v=m6ZQs8sdUIE>
5. <https://www.investopedia.com/terms/h/hire-purchase.asp>

Programme: B.Com CA**Course Code: 20UCC2C04****Course Title: PART III – CORE 4 – PUBLIC FINANCE****Hours/ Week : 2****Year : I****Semester: II****Credits : 2****COURSE OBJECTIVES**

1. To understand the basic concepts of Public finance.
2. To provide foundation of the public revenues and concept of Tax revenues.
3. Acquire the knowledge related to Public expenditure.

COURSE OUTCOMES

CO1	Understood the knowledge in concepts of Public finance.	K2
CO2	Students able to understand the Public revenue and Tax revenues.	K2,K4
CO3	Known the frame work of Public expenditure.	K2,K3

After learning the course, the students will be able to

K1-Remember, K2-Understand, K3-Apply, K4-Analyze
S-Strong; M-Medium; L-Low

UNIT – I

Public Finance: Meaning, Definition, Scope of public finance – **Role of Government in an economy** – Public

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	L	L	L		M	S	L	M	M
CO2	M	M	M	L	L		S	S	L	L	M
CO3	M	M	L	L	L		S	M	L	M	M

Finance and Private Finance. Deficit Financing: Meaning, Objectives and Kinds of Deficit financing – Effects of Deficit financing – Limits of Deficit financing.

UNIT – II

Public Revenue: Meaning, Sources of Public Revenue: Non-Tax Revenue, Tax Revenue – Canons of Taxation – Characteristics of a Good Tax system – Types of taxes – **Tax Revenue of the Government of India** – fiscal and monetary policy.

UNIT –III

Public Expenditure: Meaning, Significance of Public Expenditure – Classification of Public Expenditure – Causes for the growth of Public Expenditure in India – **Effects of Public Expenditure**.

Book for study:

1. Dr.D.Bose, Dr.S.Ganesan & Dr.A.Marimuthu, *An Introduction to Public Finance* ,S.Chand & company Pvt.Ltd, New Delhi,1st Edition, 2016.

e-resources:

1. https://www.researchgate.net/publication/342886391_Public_Finance_Concept_Definition_and_Importance_for_Country's_Development
2. <http://www.jmpcollege.org/downloads/module-1.pdf>
3. <https://nb.vse.cz/~urbanek/Public%20Finance/PublicFinance.pdf>

Programme: B.Com CA

Course Code: 20UCC2CP2

Course Title: PART – III - CORE PRACTICAL 2 - MS-EXCEL & MS-POWERPOINT

Hours /Week: 4

Year: I

Semester: II

Credits: 3

COURSE OBJECTIVES

- 1.To gain basic knowledge about the Ms-excel and Ms-Power point
- 2.To Understand the spreadsheets with formulas and graphs using Microsoft Excel.
- 3.To develop the knowledge on power point presentations containing animation and graphics using Microsoft Power Point.

COURSE OUTCOMES**After learning the course, the students will be able to**

CO1	Applied computer resources Business and Academics.	K2,K3
CO2	Able to create spreadsheets with formula and graphs using Microsoft Excel.	K2,K3
CO3	Developed presentations containing animation and graphics using MicrosoftPowerPoint.	K2,K3

K1-Remember;K2-Understand;K3-Apply; K4-Analyze.

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	S	M		S	M	S	S	S
CO2	M	S	M	S	M		S	M	S	S	S
CO3	M	S	M	S	M		S	M	S	S	S

S-STRONG M-MEDIUM L-LOW**MS – EXCEL:**

01. With the given data draw **various graphs and diagrams**
02. Enter your semester marks and calculate total, average using **auto sum and save the file in “Marks”**.
03. For the given data calculate the Simple interest and Compound interest
04. Prepare a Final Accounts using given data
05. Copy the contents from sheet1 to sheet 2, sheet 3, and sheet4
06. Calculating Data with Advanced Formulas, Defining Names, Names in Formula

MS – POWERPOINT:

01. Prepare a Power Point Presentation for department inaugural function
02. Prepare a table and formatting slide for power point presentation.
03. **Draw an Organizational chart**
04. Design your College day invitation using Clip arts
05. Show a slide show with custom animation (Minimum 3 Slides at a time)
06. **Design an advertisement.**

Programme: B.Com CA**Course Code: 20UCC3C05****Course Title : PART -III - CORE – 05- HIGHER FINANCIAL ACCOUNTING****Hours/Week :6****Year: II****Semester: III****Credits : 5****Course Objectives:**

1. Make the students to gain knowledge in the partnership and admission of a partner.
2. To understand the students to know about the retirement of a partners and death of thePartners.
3. To gain the ideas about amalgamation and sale procedures of the company.
4. To develop the knowledge about the Dissolution of company and insolvency of a partner.

Course Outcomes:**After learning the course, the students will be able to**

CO1	It provides the students' knowledge about the admission of a partnership and ratio calculation of partnership accounts	K3
CO2	It gives the ideas about the retirement of a partners with their sharing ratios	K2
CO3	Able to understand the ideas about the amalgamation and its procedures	K2
CO4	Able to know about the dissolution of the company, insolvency and Individual accounts of the partnership	K4

K1-Remember, K2-Understand, K3-Apply, K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	M	M	L		M	M	L	M	S
CO2	S	S	M	L	M		M	S	L	S	S
CO3	M	M	M	L	M		S	M	L	M	M
CO4	M	S	M	M	L		L	M	L	M	S

S-Strong ; M-Medium; L-Low

UNIT– I:**Partnership Accounts** – Division of Profits – Fixed and fluctuating capital– Admission.**UNIT – II:****Retirement – Death - Joint life Policy** - Past adjustments.**UNIT –III:**

Amalgamation and Sale of Firms.

UNIT –IV:

Dissolution – Insolvency of Partner – Rule in Garner Vs Murray – Piecemeal distribution.

UNIT – V:

Insolvency Accounts of Individuals and Partnership

NOTE: Distribution of marks for theory and problems shall be 20% and 80% respectively

***Self-Study**

Books of Study:

1. S.P.Jain & K.L.Narang, *Advanced Accountancy*, Vol. I, Kalyani Publishers, Ludhiana, 19th Edition 2017.

Books for Reference:

1. Maheswari.S.N, Maheshwari.K , *Advanced Accountancy*, Vol.I, Vikas Publishing House, Noida, 10th Edition, 2009.
2. T.S.Reddy & Dr.A.Murthy , *Financial Accounting*, Margham Publications, Chennai, 17th Edition, 2017.

e-resources:

http://www.ngmc.org/wp-content/uploads/2019/06/B.Com-CA_even_18UCC203-HIGHER-FINANCIAL-ACCOUNTING.pdf

Programme : B.Com (CA)**Course Code: 20UCC3C06****Course Title : PART – III - CORE 6- PRINCIPLES OF MARKETING****Hours/Week: 4****Year : II****Semester : III****Credits: 4****COURSE OBJECTIVES**

1. On successful completion of this course, the students gain the knowledge of basic concept of marketing.
2. The objective of the paper is to help the student to understand the concept of various functions of marketing.
3. The students gathering the knowledge about product mix, price mix and method of price determination.
4. To easily understand the concept of channels of distribution and role of advertising in marketing.
5. To understand the current status of marketing in India.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Be familiar with the basic element of marketing concepts.	K1
CO2	Known the functions of marketing and analysis the market information.	K1&K2
CO3	Known the channels of distribution, marketing mix and pricing.	K2
CO4	Understand the current status of marketing and agriculture marketing in India.	K2
CO5	Easily update with technologies used in Marketing and Tele marketing,E-marketing concepts.	K3

K1-Remember, K2-Understand, K3-Apply, K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	M	M	M	L		M	S	L	M	S
CO2	M	S	M	L	M		M	S	L	M	S
CO3	L	M	M	L	M		S	M	L	S	S
CO4	M	S	M	M	L		M	M	L	S	M
CO5	M	M	L	M	M		M	S	M	M	S

S-Strong; M-Medium; L-low

Unit- I

Marketing: Meaning & Definition of Market and Marketing – Classification of Markets-Marketing and selling-Objectives, importance & functions of Marketing – **Marketing and Economic Development** – Modern Marketing Concept – Market segmentation.

Unit –II

Marketing Functions: Marketing Process – Concentration - Dispersion and Equalization - Classification of Marketing Functions - Functions of Exchange – Selling and Buying. Functions of Physical Supply: Transportation and storage. Facilitating Functions: Financing, Risk Bearing, Standardization and Market Information.

Unit –III

Marketing Mix: Product Mix – Meaning of Product & Product Mix- Expansion and contraction of product Life Cycle- Price Mix - Importance of Price- Pricing Objectives- Kinds of Pricing- Methods of Price Determination.

Unit- IV

Channels of Distribution – Importance and selection of channels of distribution. **Middlemen-Functions and Kinds of Middlemen**- Advertising- Importance – Advertising Media- Advertising Copy-Advertising and Salesmanship-- Personal Selling and Sales Promotion.

Unit-V

Marketing in India – Problems of Agricultural Marketing-Remedial Measures- Regulated Markets – Features - Functions and Objectives - demerits of unregulated market- Services Marketing- Meaning – Definition - Concepts and types- Tele marketing- E-marketing- Green marketing- Globalmarketing.

***Self-study**

Books for study:

1. Gupta.C.B,Rajan Nair, *Marketing Management*, Sultan Chand & Sons, New Delhi, 7th Edition, 2003.

Books for Reference:

1. R.S.N.Pillai Bagavathi, *Marketing Management*, S. Chand & Co, New Delhi, 4th edition, 2016

2. Memoria.C.B, Joshi R.L, Mulla.N.I, *Principles and Practices of Marketing in India*, Kitab Mahal, Allahabad, 18th Edition,2009.

e-resources:

1. <https://repository.uaeh.edu.mx/bitstream/bitstream/handle/123456789/16739/LECT170.pdf?sequence=1&isAllowed=y>
2. <https://www.iedunote.com/marketing/principles-of-marketing>
3. <http://library.wbi.ac.id/repository/212.pdf>

Programme : B.Com CA**Course Code :20UCC3C07****Course Title: PART – III - CORE 7 – BUSINESS COMMUNICATION****Year : II****Semester : III****Hours/ Week:4****Credits : 3****Course Objectives**

1. To acquire the basic communicative skills
2. To update the knowledge of students with modern communication aspects
3. To gain the knowledge on preparation of Business Letters
4. Understand the procedure for writing reports

Course Outcomes

After Learning the course, the students will be able to

CLO1	Remember principles, methods and barriers to communication	K1
CLO2	Understand the layout of various business letters	K2
CLO3	Apply appropriate guidelines in drafting the business letters	K3
CLO4	Analyze both the writing and presentation of reports	K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	M
CO2	M	M	S	S	M		S	S	M	M	S
CO3	S	M	S	L	M		S	M	M	S	S
CO4	S	S	M	S	L		S	S	S	M	S

S-Strong; M- Medium; L-Low**UNIT- I**

Meaning of Communication – Objectives – Media – Barriers – Business Letter: **Need – Functions – Kinds - Effective Business letter** – Language and layout.

UNIT- II

Enquiries and replies – Orders and Execution – Credit and Status enquiries– Collection Letters – Sales Letters – **Circular LettersCirculars.**

UNIT- III

Banking Correspondence–Insurance Correspondence–Agency Correspondence.

UNIT - IV

Report: Meaning – Principles governing the preparation of reports – Qualities of good report – Functions – Types of Business Reports: **Reports by Individuals, Committees and Directors - Drafting of Resolutions** and Minutes of Company meetings.

UNIT -V

***Application for appointment – Covering Letter - Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews. Correspondence of a Company secretary – Letter of allotment – Letter of regret - Drafting of Company Meeting – Notice. ***

***Self-study**

Books for study:

1. Rajendra Pal & Koriahalli, *Essential of Business communication*, J S Sultan Chand & Sons- 13th edition 2017.
2. Anjaneesethi, Bhavani Adhikari, *Business Communication*, Tata McGraw Hill, 10th edition 2009

Books for Reference:

1. Ramesh, MS, & C. C Pattanshetti, *Business Communication*, R. Chand & Co, 24th edition 2003
2. Asha kaul, *Effective Business Communication Concept*, PHI Learning- 2nd edition 2015

e-resources:

1. <https://www.cpp.edu/career/team/Business%20Letter%20Example.pdf>
2. <https://www.sample.net/business/sales/sales-letters/>
3. https://www.researchgate.net/publication/255600967_Report_Writing_Process_principles_and_styles
4. https://www.isis-papyrus.com/Download/TI/TI_Insurance_Corr_E.pdf

Programme : B.Com CA**Course Code : 20UCC3AL3****Course Title : PART – III - Allied -3 –COMMERCIAL LAW****Year : II****Semester : III****Hours/ Week: 5****Credits : 5****Course Objectives**

1. To facilitate the students to acquire basic regulations of business contracts
2. To widen knowledge on essentials and conditions for making business contracts.
3. To understand and apply legal rules to various business contracts
4. To Learn the rights, duties and responsibilities of Common Carriers

Course Outcomes

After Learning the course, the students will be able to

CO1	Remember the objectives and scope of contract Act	K1
CO2	Understand the essential elements and types of contract.	K2
CO3	Known legal rules appropriately while forming and running the business units	K3
CO4	Analyze the responsibilities and duties of business parties before making the contract.	K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	L	S		S	S	L	S	S
CO2	S	S	S	M	S		S	S	M	S	S
CO3	S	S	S	S	S		S	S	L	S	S
CO4	M	S	S	S	S		S	S	M	S	S

S-Strong; M- Medium; L-Low**UNIT-I**

Indian Contract Act 1872 – Contract – Definition - **Obligation and agreement** – Nature of contract and classification – Essential elements of a valid contract - **Offer and acceptance – Consideration** – Capacity to contract – Free consent – Unlawful agreements – Quasi contracts.

UNIT-II

Performance of contract- Different modes of discharging of contract – remedies for breach - Contract of Indemnity and Guarantee – Rights of Surety – Discharge of Surety.

UNIT-III

Indian Partnership Act 1932 – Definition– Implied Authority of partners – Limitations – Firm’s Debts and Private Debt’s – Priority in discharge – Rights, Duties and Liabilities of Partners – **Dissolution of Partnership firm.**

UNIT –IV

Sale of Goods Act 1930 – Definition of Sales and Distinction between “Sales and related transaction resembling Sale” – Sale and Agreement to sell – Rules regarding passing of property in Goods – Condition and Warranties – Principle of “Caveat Emptor” and its Limitations - Rights of Unpaid seller.

UNIT–V

Rights and duties of common carriers – **Contract of Carriage of goods by sea – Bill of Lading and Charter party** – Distinction. *

***Self-study**

Books for study:

1. Kapoor N.D, Sultan Chand, *Elements of Mercantile Law*, Sultan Chand & Sons
34thedition 2017.

Books for Reference:

1. Venkatesan.E, *Handbook of Mercantile Law*, Madras Law Journal office, 6thedition 2017
2. Shukla M.C, *Mercantile Law*, S.Chand&Company. revised edition 2013

e-resources:

1. <https://blog.ipleaders.in/offer-acceptance/>
2. <https://www.scribd.com/document/310286788/Various-modes-of-Discharging-of-a-Contract-Variou-Modes-of-Discharging-of-a-Contract>
3. <https://gargicollege.in/wp-content/uploads/2020/03/Unit-2-Special-Contracts.pdf>
4. <https://www.jotform.com/pdf-templates/sales-agreement-template>

Programme : B.Com CA**Course Title: PART – III - Elective-1 –BUSINESS ECONOMICS Course Code :20UCC3EL1****Year : II****Semester : III****Hours/ Week:5****Credits : 4****COURSE OBJECTIVES**

1. It provides the students to improve their knowledge and ideas in the basic Economics
2. The students will know about the demand and law of economic analysis
3. This course provide the knowledge about the production factors and supplying law of cost
4. Make the students to develop their knowledge about price level of the companies and to a know about the perfect price level of the company
5. Make them to enrich their ideas about the production and marginal theories

COURSE OUTCOMES

After Learning the course, the students will be able to

CLO1	On successful completion, students will gain their knowledge on basic economics	K2
CLO2	It gives the knowledge about the law of demand and pricing in the market	K1
CLO3	Able to gain knowledge in production factors and law of supply	K2
CLO4	Gain the knowledge about the pricing level of the company	K3
CLO5	It provides the ideas about the production and marginal theories	K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	M
CO2	S	S	M	S	S		S	S	M	S	S
CO3	S	M	S	L	S		S	M	S	S	S
CO4	S	S	M	S	L		S	S	M	S	S
CO5	S	S	S	M	S		S	S	M	S	S

S-Strong; M- Medium; L-Low**UNIT- I**

Definition of Economics - Nature and Scope of Economics - Objectives of business firms - social responsibilities – Meanings of GNI, GDP, GNP, Per Capita Income.

UNIT- II

Meaning and Definition of Demand - Demand analysis - Demand Schedule - Law of demand - Demand Curves- Elasticity of demand - Consumer's Surplus - Analysis schedule - Utility: Meaning – Types - Law of Diminishing Marginal Utility - Law of Equi-Marginal Utility.

UNIT-III

Factors of production - Law of diminishing Returns - Law of variable proportions - Returns to scale - Scale of production - Law of supply - Cost and revenue - concepts and curves. Theory of Production Function: Functions - Factors - Enterprise as a factor.

UNIT- IV

Market definition -types of equilibrium under perfect competition of firm and industry - price determination and discrimination under various markets - perfect competition – **Monopoly – Monopolistic Competition - Oligopoly and Duopoly.**

UNIT- V

***Factors of pricing: Marginal productivity theory –Theories of wages, rent, interest and profit. ***

Self-study*Books for study:**

1. P. L. Mehta, *Managerial economics*, Sultan Chand, 1st edition 2016
2. H L Ahuja, *Business Economics*, Chand, 13th edition 2016

Books for Reference:

1. KPM Sundharam and EN Sundaram, *Business Economics*, Sultan Chand & Sons, 4th edition 2017
2. D M Mithani and VRS Murthy, *Fundamentals of Business Economics*, Himalaya Publishing House Pvt Ltd, 16th edition 2018

e-resources

- 1) <http://www.rncollegehajipur.in/rn/uploads/products/Nature%20and%20Scope%20of%20Economics.pdf>
- 2) <https://www.investopedia.com/terms/l/lawofdiminishingutility.asp>
- 3) https://www.jandkicai.org/pdf/16792Theory_of_Production.pdf
- 4) <https://www.etownschoools.org/cms/lib/PA01000774/Centricity/Domain/629/Supply%20Demand.pdf>

Programme : B.Com CA**Course Code : 20UCC3CP3****Course Title : Part III – CORE PRACTICAL 3: TALLY****Hours /Week : 4****Year : II****Semester: III****Credits : 3****COURSE OBJECTIVES**

1. To gain knowledge to work with well-known accounting software.
2. To execute basic accounting concepts and principles using Tally
3. To develop various concepts pertaining to formation of company & creation of different accounts under Tally.
4. To evaluate and enhance the skills with pre-employability tests.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	This course provides computerized accounting knowledge through Tally Software	K2,K3
CO2	Execute the basic accounts and the usage of Tally for accounting purpose.	K2,K3
CO3	Develop various concepts pertaining to formation of company & creation of different accounts under Tally.	K2,K3
CO4	Evaluate and enhance the skills with pre-employability tests.	K2,K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	S	S	S	S		S	M	S	M	S
CO 2	S	S	S	S	S		S	M	S	M	S
CO 3	S	S	S	S	S		S	M	S	M	S
CO 4	S	S	S	S	S		S	M	S	M	S

S-STRONG M-MEDIUM L-LOW

01. Preparation of Bank Reconciliation Statement
02. Preparation of **Final Account**
03. Preparation of outstanding statement of your customer
04. Preparation of purchase book
05. Preparation of sales book
06. Preparation of cheque printing
07. Preparation of Interest calculation
08. Preparation of Ratio Analysis
09. Preparation of **Fund Flow & Cash Flow Statement**
10. Preparation of **Budgets.**

Programme: B.Com CA**Course Code: 20UCC4C08****Course Title: Part III – Core 8- CORPORATE ACCOUNTING****Hours /Week: 6****Year: II****Semester: IV****Credits: 5****COURSE OBJECTIVES:**

1. Aid the students to know about the shares, debentures and its issue methods
2. It aims to generate the knowledge about preference shares & its procedures
3. It makes the pupil to get the knowledge about legal requirements while preparing the final accounts.
4. To understand the procedures & accounting methods in Amalgamation, Absorption, External and Internal reconstructions in the company and alterations of Share Capital

COURSE OUTCOMES:

After Learning the course, the students will be able to

CO1	Provides the knowledge about the shares & debentures and its issue methods	K1
CO2	Gained Knowledge about the preference shares & its procedures	K1&K2
CO3	Gathered enlightenment on preparation of final accounts	K3
CO4	Understand the accounting procedures in the Amalgamation, Absorption, External and Internal reconstructions in the company and alterations of Share Capital	K2&K4

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M	M	S	M	M	S	S
CO2	M	S	S	M	M	S	S	S	M	S	S
CO3	S	M	S	M	S	M	S	S	L	M	M
CO4	S	S	S	L	S	S	S	M	S	M	L

S-Strong;

M-Medium;

L-Low

UNIT-I:

Accounting for Issue of Shares and Debentures – Forfeiture and Re-issue of Shares – Surrender of Share – Rights issue – Under Writing

UNIT-II:

Redemption of Preference Shares and Debentures – Profits prior to incorporation

UNIT-III:

Preparation and Presentation of Final Accounts – Legal requirements

UNIT-IV:

Amalgamation - Absorption and External reconstruction of a Company (Excluding intercompany holdings)

UNIT-V:

***Alteration of Share Capital - Internal reconstruction and Reduction of capital – Liquidation of Companies. ***

***Self-Study**

Books for Study:

1.T.S. Reddy& Murthy, *Corporate Accounting*, Maugham Publications, 16th Edition, 2017.

Books for Reference

1.Arulananda K.S.Raman, *Advanced Accountancy*, revised edition 2019, Himalaya Publishers, 2017.

2.R.L.Gupta & Radhaswamy, *Advanced Accounting*, Maugham Publications, 19th Edition, 2018.

3.Advanced Accountancy, Jain & Narang, *Advanced Accountancy*, Kalyani Publishers, 15th Edition, 2015,

e- resources:

1. <https://www.icsi.edu/media/portals/0/SHARE%20CAPITAL%20AND%20DEBENTURES.pdf>
2. <https://ca-intermediate.in/wp-content/uploads/2018/08/Chapter-7-Redemption-of-Preference-Shares.pdf>
3. <https://www.yourarticlelibrary.com/accounting/final-accounts/preparation-and-presentation-of-final-accounts/71070>
4. <https://ca-intermediate.in/wp-content/uploads/2018/08/Chapter-6-Amalgamation-of-Companies.pdf>
5. <https://blog.ipleaders.in/alteration-of-share/>

Programme : B.Com CA**Course Code: 20UCC4C09****Course Title : Part III-Core 9-COST ACCOUNTING****Hours/week : 6****Year : II****Semester : IV****Credits : 5****Course Objectives:**

- 1.Helps the students to calculate the price for a product.
- 2.Helps the students to calculate the price for a product.
- 3.To understand the labour wage system and labour turn over.
- 4.To know about the process and types of Overheads in the companies.
- 5.To know about the Contract Costing in the business fields.

Course Outcomes:

After Learning the course, the students will be able to

CO1	Identify the need and nature of cost accounting records relating to production process and fixing of price	K3
CO2	Able to know about the concept of FIFO and LIFO.	K4
CO3	Understand about the labour wage system and labour turn over.	K3
CO4	Understand the meaning of process costing and its procedure in the allocation and apportionment of overheads	K2
CO5	They learned about the contract costing	K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M		S	M	M	S	S
CO2	M	S	S	M	S		S	S	M	S	M
CO3	S	M	S	M	M		S	S	L	M	S
CO4	S	S	S	L	M		S	M	S	L	L

S-Strong M-Medium L-Low

UNIT –I

Meaning & Definition of Cost, Costing and Cost Accounting – Objectives of Cost Accounting - Comparison of Cost Accounting with Financial Accounting and Management Accounting – Objections against Cost Accounting – Classifications of Costs - Methods, Techniques of costing– Elements of Cost – Preparation of Cost Sheet and Tenders.

UNIT –II

Material: Meaning – Types – Material Control – Purchase of Materials, Purchasing Procedure – Maximum, Minimum and Reordering levels – EOQ - Methods of Pricing Material Issues – **FIFO – LIFO** –Simple Average Price Method and Weighted Average Price Method.

UNIT –III

Labour: Meaning – Types – Idle Time – Methods of Labour Turnover - Labour Remuneration: Time Rate System – Piece Rate System – Incentive Schemes: Halsey plan – Halsey Weir Premium Plan – Rowan Plan. Differential Piece Rate System: Taylor’s and Merrick’s.

UNIT –IV

Overheads: Meaning and Definition – Classification of Overheads –Allocation and Apportionment of Overheads –**Machine Hour Rate Method** - Absorption of Overheads (Theory only) – Process Costing: **Features of Process Costing** – Process Losses, Waste, Scrap, Normal Loss, Abnormal Loss, Abnormal Gain.

UNIT –V

***Contract Costing - Operation Costing (Transport Services only) -Reconciliation of costs and financial accounts (simple sums). ***

***Self-Study**

Books for study:

1. Jain & Narang, *Cost Accounting*, Kalyani Publishers, First Edition, 2015,

Books for Reference:

1. S.P. Iyengar, *Cost Accounting* Sultan Chand & Co, 3RD Edition 2016.

2. R.S.N. Pillai & Bagavathi, *Cost Accounting*, S. Chand & Co, reprint 2015.

e- resources

1. <https://www.investopedia.com/terms/c/cost-accounting.asp>
2. <https://www.yourarticlelibrary.com/material-management/material-control-meaning-objectives-necessity-and-importance/26145>
3. <https://www.economicdiscussion.net/cost-accounting/labour-cost-control/32824>
4. <https://www.yourarticlelibrary.com/cost-accounting/overheads-cost-accounting/overhead-definition-importance-and-classification/55573>
5. <https://www.economicdiscussion.net/cost-accounting/different-methods-of-costing/31651>

Programme : B.Com CA

Course Code : 20UCC4C10

Course Title : Part III - Core 10 - Fundamentals of Java Programming

Hours /Week : 6

Year : II

Semester :IV

Credits : 4

COURSE OBJECTIVES

- 1.To Learn fundamentals of object-oriented programming in Java
- 2.To Understand various concepts of java
3. To Understand and Apply decision making and branching statements.
- 4.To Apply the concept of polymorphism and inheritance
- 5.To Implement exception handling and package, applet

COURSE OUTCOMES

CO1	Understand the fundamentals of object-oriented programming in Java ,including defining classes, objects, invoking methods etc and exception handling mechanisms	K1
CO2	Gained knowledge about basic Java language syntax and semantics to write Java programsand use concepts such as variables, conditional and iterative execution methods etc.	K2,K3
CO3	They gained the knowledge about the principles of decision making and branching Statements	K2,K3
CO4	Understand the principles of inheritance and interfaces.	K2,K3
CO5	Understand the principles of packages, exception, applet.	K2,K3

After learning the course, the students will be able to

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5	PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	L	S	M	S	M	S	M	S	M	S
CO 2	L	S	M	S	M	S	M	S	M	S
CO 3	L	S	M	S	M	S	M	S	M	S
CO 4	L	S	M	S	M	S	M	S	M	S
CO 5	L	S	M	S	M	S	M	S	M	S

S-STRONG M-MEDIUM L-LOW

UNIT -I

Introduction to Java – **Basic Concepts of Object Oriented Programming** – Benefits – Applications – Java Evolution – History – Features – Program structure – Tokens – statement – **Implementing a Java program** – Java Virtual Machine – Command line argument

UNIT -II

Constants – Data types – Variables – Declaration – scope – Type casting – Operators and Expression – Arithmetic, Relational, Logical, Assignment, Increment and Decrement, Conditional, Bitwise and Special Operators, Arithmetic Expressions

UNIT -III

Decision Making and Branching – With if – Simple if – If else – Nesting of If ... else – else if ladder & switch statement - ?; operator Decision making and Looping – while, do, for statement – Jumping in loops

UNIT – IV

Classes, Objects and Methods – Defining a class – Adding Variables – adding methods – **creating objects** – Accessing Class, Methods – Constructors – Methods of Overloading – Static Members – Nesting of Methods – **inheritance** – Overriding methods – Final variable and methods – Final classes – Finalizer methods – Abstract Methods and classes – Visibility control – Arrays – Creation of one, two dimensional arrays strings. Interface – defining – extending – Implementing and accessing interface variables.

UNIT -V

***Packages – creating – Accessing – using – adding a class to a package. Multithread programming – creating – extending – stopping and blocking and life cycle of a thread – Managing errors and exceptions – Exceptions – Multiple catch statements – Using finally statement – Applet Programming Introduction – Applet life cycle – Creating and executing Applet – Applet Tag – Adding Applet to HTML file – **Running the Applet – Passing parameters to Applet.** ***

***Self-study**

Books for study:

1. E.Balagurusamy ,*Programming with Java*, Tata McGraw Hill,6th Edition, 2019

Books for reference:

- 1.Yashavant P. Kanetkar, *Let Us Java*, BPB Publications,4th Edition, 2019
2. Herbert Schildt, *Java 2.0 Complete reference* ,Tata McGraw-Hill,5th Edition, 2017

e-resources:

1. <https://www.w3schools.com/java/>
2. <https://www.tutorialspoint.com/java/index.htm>
3. <https://www.javatpoint.com/java-tutorial>

Programme : B.Com CA

Course Code : 20UCC4AL4

Course Title : Part III – Allied 4 – COMPANY LAW AND SECRETARIAL PRACTICE

Hours/Week : 6

Year : II

Semester : IV

Credits : 5

COURSE OBJECTIVES:

- 1.To learn the various kinds of companies and their features
- 2.To study the important provisions of the act
- 3.To throw light on the procedures to conduct various meetings and manage the affairs of the company
- 4.To Understand the procedure for conducting company meetings

COURSE OUTCOMES:

After learning the course, the students will be able to

CO1	Remember the features of the company, types and procedures of conversion	K1
CO2	Understand the effects of certificate of incorporation and the need for the commencement of business	K2
CO3	Apply various provisions of the act for managing the affairs of the company	K3
CO4	Analyse appropriate case studies to internalize the provisions of the act	K3&K4

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	M		S	M	M	S	S
CO2	M	S	S	M	S		S	S	M	M	M
CO3	S	M	S	M	S		S	S	L	S	S
CO4	S	S	S	L	M		S	M	S	S	M

S-Strong M-Medium L-Low**Unit-I**

Indian Companies Act, 2013: Company – Definition and Features – **Kinds of companies** – **Special privileges enjoyed by the private company** – Conversion of public company into private company – **Conversion of private company into public company.**

Unit -II

Formation and Incorporation: Advantages and Disadvantages of incorporation – Certificate of incorporation – Effects of certificate of incorporation – Floatation of capital – Commencement of business.

Unit-III

Memorandum of Association - Importance - Forms and contents – Alteration – Differences between Memorandum of Association and Articles of Association - Articles of Association – Contents – Alteration – Effects of memorandum and Articles – Doctrine of constructive notice – **Doctrine of indoor management.**

Unit-IV

Company Management: Qualifications of Directors – Appointment – Removal – Power of Board of Directors – Duties and liabilities of Directors – Managerial remuneration – Qualification, Appointment and tenure of Managers and Whole time Directors. Company secretary: Qualification – Appointment – Duties and Liabilities.

Unit-V

Company Meetings: Kinds of meeting – Statutory meeting- contents and procedure – Annual General Meeting – Board meeting – Content and Agenda – Quorum – Minutes of Board meeting.

***Self-Study**

Book for study:

1. Dr. S. N. Maheshwari and Dr. S. K. Maheshwari, *Company law* Himalaya Publishing House, 1st edition, 2016.

Books for Reference:

1. Ravi Puliani & Mahesh Puliani *Companies Act*, Bharat Law House. 10th Edition, 2015.
2. Gulshan, Gk Kapoor *Business Law Including Company Law*, New Age International (P) Ltd (Publisher 11th edition 2017)

e- resources:

1. <https://www.icsi.edu/media/webmodules/publications/FinalCLStudy.pdf>
2. <https://smallbusiness.chron.com/advantages-disadvantages-corporate-form-business-4389.html>
3. <https://www.iedunote.com/memorandum-of-association>
4. <https://www.icsi.edu/media/portals/0/APPOINTMENT%20AND%20QUALIFICATIONS.pdf>
5. <https://accountlearning.com/company-meetings-essentials-kinds-of-company-meetings/>
6. <https://accountlearning.com/company-meetings-essentials-kinds-of-company-meetings/>

Programme : B.Com CA

Course Code : 20UCC4CP4

Course Title : Part III – CORE PRACTICAL -4 – Java Practical Hours /Week : 4

Year : II

Semester : IV

Credits : 3

COURSE OBJECTIVES

1.The objective of this course is to familiarize students with the coding process including syntax, best practices, and the idea of “code once, re-use many times”.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Apply arithmetic operations for displaying numeric outputs like Write, Compile and Execute Java programs using object-oriented class structures with parameters	K2,K3
CO2	Able to Write, Compile, and Execute Java programs using arrays	K2,K3
CO3	Apply to Write, Compile and Execute Java programs using, constructors, utility and its calculations methods.	K2,K3
CO4	Able to Write, Compile and Execute Java programs using including inheritance	K2,K3
CO5	Able to Write, Compile and Execute Java programs using APPLET	K2,K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	L	S	S	M	S		S	M	S	S	S
CO 2	L	S	S	M	S		S	M	S	S	S
CO 3	L	S	S	M	S		S	M	S	S	S
CO 4	L	S	S	M	S		S	M	S	S	S
CO 5	L	S	S	M	S		S	M	S	S	S

S-STRONG M-MEDIUM L-LOW

1. Write a java program to compute the arithmetic operation.
2. Write a java program to find the area of circle using double.
3. Write a java program using command line arguments.
4. Write a java program to Find Factorial of Given no.
5. Write a java program to find the area, volume using single inheritance.
6. Write a java program multiplication table of given no.
7. Write a java program to find the area, volume using class and object
8. Write a java program to find manipulation of the strings.
9. Write a java program sorting using arrays.
10. Write a java program draw a human face using applets.
11. Write a java program draw a several shapes using applets.
12. Write a java program draw a polygon using applets.

Programme : B.Com. / BCA / B.Sc.**Course Code: 20UCC4NM2****Course Title : PART – IV - CONSUMER RIGHTS****Hours/ Week : 2****Year : II****Semester :IV****Credits : 2****COURSE OBJECTIVES:**

- 1.To familiarize the students with their rights and responsibilities as a consumer
- 2.To make the students to understand the social framework of consumer rights
- 3.To know the legal framework of protecting consumer rights.
- 4.To provide an understanding of the procedure for redressal of consumer complaints

COURSE OUTCOMES:

After learning the course, the students will be able to,

CO1	Remember the conceptual framework on consumer and markets.	K1
CO2	Understand the important provisions of the consumer protection act	K2
CO3	Able to Apply grievance redressal mechanism and leading caseStudies	K3
CO 4	Able to Analyze the business firms' interface with consumers andthe consumer related regulatory and business environment	K4

K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	L	S	M	M	L		M	S	L	S	L
CO2	M	S	M	M	L		M	S	L	S	L
CO3	M	S	M	M	L		M	S	L	S	L
CO4	L	S	M	M	L		L	S	L	S	L

S – Strong; M – Medium; L - Low

UNIT-I

CONCEPTUALFRAMEWORK: Consumer and Markets: Concept of Consumer- Nature of markets: Liberalization and Globalization of markets with special reference to Indian Consumer Markets-E-Commerce with reference to Indian Market- Concept of Price in Retail and Wholesale- Maximum Retail Price (MRP), Fair Price, GST, labeling and packaging along with relevant laws- Legal Metrology.

Experiencing and Voicing Dissatisfaction: Consumer buying process, Consumer Satisfaction/dissatisfaction-Grievances -complaint, Consumer Complaining Behaviour: Alternatives available to Dissatisfied Consumers; Complaint Handling Process: ISO 10000 suite

UNIT-II

THE CONSUMER PROTECTION LAW IN INDIA: Objectives and Basic Concepts: Consumer rights and UN Guidelines on consumer protection, Consumer goods, defect in goods, spurious goods and services, service, deficiency in service, unfair trade practice, restrictive trade practice.

Organizational set-up under the Consumer Protection Act: Advisory Bodies: Consumer Protection Councils at the Central, State and District Levels; Adjudicatory Bodies: District Forums, State Commissions, and National Commission: Their Composition, Powers, and Jurisdiction (Pecuniary and Territorial), Role of Supreme Court under the CPA with important case law.

UNIT – III

GRIEVANCE REDRESSAL MECHANISM UNDER THE INDIAN CONSUMER PROTECTIONLAW: Who can file a complaint? Grounds of filing a complaint; Limitation period; Procedure for filing and hearing of a complaint; Disposal of cases, Relief/Remedy available; Temporary Injunction, Enforcement of order, Appeal, frivolous and vexatious complaints; Offences and penalties.

Leading Cases decided under Consumer Protection law by Supreme Court/National Commission:
Medical Negligence; Banking; Insurance; Housing & Real Estate; Electricity and Telecom Services; Education; Defective Products; Unfair Trade Practices.

Books for Study:

01. Sri Ram Khanna and Savita Hanspal, Consumer Affair and Customer Care, Voice Society, 1st edition, 2020.
02. **Ram Naresh Chaudhary, *Consumer Protection Law: Provisions and Procedure*, Regal Publications, 2nd edition, 2017.**
03. **Rajyalaxmi Rao, *Consumer is King*, Universal Law Publishing Company, 2nd edition, 2015.**
04. **Mohammed Kamalun Nabi, Irshadun Nabi and Kishore C. Raut, *Consumer Right and protection in India*, New Century Publications, 1st edition, 2015.**

Books for Reference:

1. Ganesan and M. Sumathy, Globalisation and Consumerism: Issues and Challenges, Regal Publications, 1st edition, 2012.
2. Suresh Misra and Sapna Chadah, Consumer Protection in India: Issues and Concerns, Indian Institute Of Public Administration, 1st edition, 2012.

e-resources:

1. https://legislative.gov.in/sites/default/files/A1986-68_0.pdf
2. <https://nios.ac.in/media/documents/srsec319new/319EL24.pdf>
3. <http://kamarajcollege.ac.in/Department/BBA/II%20Year/007%20Non%20Major%20Elective%20I%20-%20Consumer%20Awareness%20-%20III%20Sem.pdf>
4. <https://ncert.nic.in/ncerts/l/lebs212.pdf>
5. E-books :-www.consumereducation.in
6. Empowering Consumers e-book, www.consumeraffairs.nic.in
7. E book, www.bis.org
8. The Consumer Protection Act, 1986 and its later versions.

Programme : B.Com CA**Course Code : 20UCC5C11****Course Title : Part III – Core 11 – HIGHER CORPORATE ACCOUNTING Hours / Week : 6****Year : III****Semester : V****Credits: 5****Course Objectives:**

1. Enable the Students to be aware on the Banking Company Accounts.
2. To understand the students about concept of Insurance Companies.
3. To understand the students about concepts of Holding Companies Accounts.
4. To understand the features of Valuation of Shares and Goodwill.
5. To learn and understand the concept of Double Accounting.

Course Outcomes:

After learning the course, the students will be able to

CO1	By completing the basic concepts Banking Companies Accounts the students are able to prepare the Schedule and know about the Legal requirements	K1
CO2	By learning Insurance Companies Accounts (New format) the student must be able to solve Revenue Account and General Insurance	K3
CO3	By understanding the concept of Holding Company Accounts the student must have the knowledge of finding the cost of control	K4
CO4	The student must be able to possess the knowledge of Valuation of Shares and Goodwill.	K4
CO5	The student must be able to solve problems related to Double Accounts Including Final Statement of Accounts of Electricity Companies.	K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	M	S	M	S		S	M	M	S	M
CO2	M	S	S	M	S		S	S	M	M	S
CO3	S	M	S	M	M		S	S	L	M	M
CO4	S	S	S	L	M		S	M	S	S	S
CO5	M	M	S	S	L		M	M	S	S	L

S-Strong M-Medium L-Low**UNIT-I:**

Banking Companies Accounts - Legal requirements – Preparation of Schedule – Profit and Loss – Balance sheet - NPA and Provisions.

UNIT-II:

Insurance Companies Accounts (New format) – Types of Insurance – Life Insurance – Statutory books – Valuation Balance sheet - Revenue Account - Profit & Loss Account - Balance sheet – General Insurance– Revenue Account – Profit & loss Account – Balance sheet.

UNIT-III:**Holding Company Accounts** - Meaning and Definition of Holding Companies and Subsidiary Company - Capital Profit or Loss – Revenue Profit or Loss - Minority Interest – Cost of Control or Goodwill – Revaluation of Asset & Liabilities – **Preparation of Consolidated Balance Sheet.****UNIT-IV:**

Valuation of Shares and Goodwill - Accounting Standards: AS:1, AS:2, AS:4 and AS:6.

UNIT–V:

***Double Accounts Including Final Statement of Accounts of Electricity Companies - Accounting for Price Level Changes: introduction – methods – merits – demerits. (Theoretical Aspects Only) ***

***Self-Study**

Book for study:

1. Reddy and Murthy, *Corporate Accounting*, Maugham Publications reprint 2015.

Book for Reference

1.S.N.Maheswari, 8th Edition, *Advanced Accounting*, Vikas Publishing 8th Edition,2016.

2.Jain & Narang, *Advanced Accountancy*, Kalyani Publishers,5th Edition, 2014.

3.R.L.Gupta, Radhasamy. *Advanced Accountancy*, Bharat Law House. 11thEdition, 2015.

e-resources:

1.<https://ca-intermediate.in/wp-content/uploads/2018/08/Unit-6-Preparation-of-Financial-Statements-of-Banks.pdf>

2.<http://www.mastermindsindia.com/Insurance%20Company%20Accountsnew.pdf>

3.<https://www.investopedia.com/terms/h/holdingcompany.asp>

4.<https://www.taxmann.com/bookstore/bookshop/bookfiles/chapter13companyaccountsandauditingpractices.pdf>

5.<https://www.yourarticlelibrary.com/accounting/electricity-company-accounts/preparation-of-final-accounts-under-double-account-system-4-components/68953>

Programme :B.Com CA**Course Code :20UCC5C12****Course Title: Part III – Core12 – INDIAN BANKING****Hours / Week : 5****Year: III****Semester : V****Credits: 4****COURSE OBJECTIVES**

1. Enable the Students understand the field banking concept.
2. Knowledge about banking functions and RBI role.
3. To learn the concept of recent banking system in India.
4. To get knowledge about various bank documents system in banking sectors.
5. To learn loans and advances of banking sectors.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	By completing the basic concepts Banking and student able to gain banking sectors	K2
CO2	By learning role of RBI in banking sector	K1
CO3	By understanding the concept of Holding recent banking scenario the student must have the knowledge of banking	K2
CO4	The student must able to possess the knowledge of various Negotiable instruments	K3
CO5	The student must able to understand of loan and advances against banking collateral securities.	K2

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	S	L		S	S	M	S	S
CO2	S	S	M	S	S		S	M	L	S	S
CO3	S	S	S	L	S		S	S	M	S	S
CO4	S	S	S	S	M		S	S	S	S	S
CO5	S	M	M	S	S		S	M	S	S	S

S –Strong; M – Medium; L – Low;**UNIT I**

Origin of banks – Definition of banking –Classification of banks- Function of modern commercial banks –
Credit creation of commercial banks – Bankers customers relationship.

UNIT II

Central banks – Function – **Credit control measures** – Quantitative and selective credit control measures –
 Role of RBI in regulating in Controlling banks – Non Performing Assets: meaning – types – Reasons – banks
 recover NPA.

UNIT III

Recent trends in Indian banking- Automated teller machine – Meaning of core banking – RTGS- NEFT – Mobile Banking - **IMPS Merchant mutual fund** – Factoring services – Customer service – Credit Card – E-Banking: Privatization banks – **Place of private sectors banks in India.**

UNIT IV

Negotiable Instrument: Characteristics of Negotiable instruments – Different types of Negotiable instruments – Bill of exchange – Essentials – Promissory notes – E-Cheque - Cheque – Characteristics-Drafting of cheque- Characteristics – Crossing of cheque-Material alteration – Endorsement.

UNIT V

***Loans and advances – Principles of goods lending – Modes of creating charge – lien, pledge, hypothecation and mortgage – Advance against collateral securities and guarantee. ***

Self-Study*Books for study:**

1. **Sundharam and Varshney, *Banking Theory Law and Practice*, Sultan Chand Publications, 20th Revised Edition, 2014.**

Book for reference:

1. M. Radha Swamy, and S. V. Vasudevan, *A Text Book of Banking (Indian law, Practice and Theory of Banking)*, S.Chand, 5th Edition, 2017.
2. **S. Natarajan. and R. Parameswaran, *Indian banking* S.Chand, 4th Edition, 2012.**
3. **Sundaram and Varshney, *Banking theory and law practice*. Sultan Chand and Sons, 1stEdition, 2014.**

e- resources

1. http://www.drbramedkarcollege.ac.in/sites/default/files/AN%20INTRODUCTION%20TO%20INDIAN%20BANKING%20SYSTEM_0.pdf
2. https://www.researchgate.net/publication/46446212_Banking_in_India
3. <https://testbook.com/blog/history-of-banking-in-india/>
4. https://www.academia.edu/30493441/The_composition_of_the_Indian_Banking_System
5. <https://www.icsi.edu/media/webmodules/publications/9.1%20Banking%20Law%20-Professional.pdf>

Programme : B.Com CA**Course Code :20UCC5C13****Course Title : Part III – Core 13- WEB PROGRAMMING****Hours /Week : 5****Year : III****Semester :V****Credits : 4****COURSE OBJECTIVES**

1. Learn fundamentals of internet, search engine, protocol
2. Learn the basic concept of html, text and formatting
3. Understand and Apply forms and frame, frameset, style sheet
4. Apply the concept of images, multimedia control
5. Understand the concept CGI

COURSE OUTCOMES

CO1	Understand the fundamentals of Internet, internet service providers, protocol	K1,K2
CO2	Gain knowledge about html, function of html and to write html programs and use concepts such as text and formatting, table organization layout etc.	K2,K3
CO3	Gain knowledge about the forms, frame and frameset, style sheet	K2,K3
CO4	Understand the concept of multimedia control, place the server program in your website	K1,K2
CO5	Understand the principles of CGI application	K1,K2

After learning the course, the students will be able to

K1-Remember; K2-Understand; K3-Apply; K4-Analyze.

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	L	M	S	S	S		S	S	S	S	S
CO 2	M	M	S	S	S		M	S	S	S	S
CO 3	M	L	S	S	S		M	S	S	S	S
CO 4	L	M	S	S	S		M	M	S	S	S
CO 5	L	L	S	S	S		M	M	S	S	S

S-Strong M-Medium L-Low

UNIT – I

Introduction to Internet – Resources of Internet – Hardware & Software requirements of

Internet. **Internet Service Providers** – Internet Services – Protocols – Concepts

UNIT – II

Internet Clients and Internet servers - Introduction to HTML – Functions of HTML in Web publishing – Basic Structural elements and their usage Traditional text and Formatting – Using tables for Organization and layout.

UNIT – III

Forms – Frames and Frame sets - style Sheet formatting- **Advanced Layouts and positioning with style sheets.**

UNIT – IV

Using images with HTML-Merging multimedia, controls and plug-ins with HTML. - Common server-side applications-placing server programs in your website.

UNIT – V:

Server- side programs and scripts-advantages to server –side application-Traditional CGI programming: CGI-HTTP Connections and headers-sending data to your CGI applications- **Retuning Data from your CGI Application-Calling CGI Applications**

Self-study*Books for study:**

1. **Harley Hahn, *The Internet Complete Reference*, Tata McGrawHill 1st edition, 1996**
2. **Shelly Powers et al., *Dynamic Web Publishing*, Tech media ,2nd edition, 1998.**

Books for reference:

1. Comer, *The Internet Book*, Pearson India, 4TH edition, 2015
2. Thomas Powell, *Html & Css: The Complete Reference*, McGraw Hill, 5TH edition, 2017

e-resources:

1. <https://ncert.nic.in/textbook/pdf/kect107.pdf>, https://www.brainkart.com/article/Hardware-and-Software-Requirements-for-Internet-connection_36836/, <https://www.khanacademy.org/computing/computers-and-internet/xcae6f4a7ff015e7d:the-internet>.
2. <https://www.w3schools.com/html/default.asp>.
3. <https://www.khanacademy.org/computing/computer-programming/html-css>
4. https://www.oreilly.com/library/view/cgi-programming-on/9781565921689/04_chapter-01.html.

Programme : B.Com(CA)**Course Code:20UCC5C14****Course : PARTIII - CORE- 14- INCOME TAX LAW AND PRACTICE Hours/Week : 5****Year : III****Semester : V****Credits : 4****COURSE OBJECTIVES**

1. To gain knowledge in the basic concept of income tax exempted values
2. To know about the income from house property and computation of salaries
3. To gain the ideas about income from house property and including sections.
4. To knowledge about develop the business and profession and computation of capital gains.
5. To develop the source of other income and computation of Tax liability.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	It provides the students' knowledge about the income tax and exempted values of incomes	K2
CO 2	It gives the ideas about the heads of incomes and the learn income from salaries	K2
CO 3	It demonstrates the ideas about the house properties and computation of income from house property	K1&K3
CO 4	It also makes the students understand the business profession and the capital gain	K2
CO 5	It develops the knowledge of computation of income from other sources.	K3

K1 - Remember; K2 - Understand; K3 - Apply; K4 - Analyze;

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	M	M	S		S	S	L	S	S
CO2	S	S	S	S	S		S	S	M	S	S
CO3	S	S	S	M	S		S	M	M	S	S
CO4	S	S	S	S	M		S	S	S	S	S
CO5	S	S	S	S	M		S	S	S	S	S

S – Strong;
M – Medium;
L – Low;

UNIT –**I:**

Introduction: Basic concepts: Income, agricultural income, person, assessee, assessment year - previous year, gross total income, total income, PAN. Scope of Income – Charge of tax –Residential Status – Exempted Incomes under section 10.

UNIT –II:

Heads of Income: **Income from Salaries – Income from House Property**

UNIT –III:

Profits and Gains of Business or Profession – Income from Other Sources.

UNIT –IV:

Capital Gains-**Deductions from Gross Total Income**

UNIT –V:

Set off and carry forward of Losses-Computation of Tax Liability-**Assessment of Individuals.**

**Self – study*

Books for study:

1. V.P.Gaur and D.B.Narang, *Income Tax Law & Practice* ,Kalyani Publishers ,Current Edition.

Books for reference:

1. Dr. H.C. Mehrotra & Dr. S.P.Goyal, *Income Tax law and practice*, Sahitya Bhawan Publications, Current Edition.
2. Vinod K. Singhaniania , *Income Tax Law & Practice*, Kalyani Publishers, Current Edition.

e- resources:

1. <https://incometaxindia.gov.in/Pages/default.aspx>
2. <https://www1.incometaxindiaefiling.gov.in/home>
3. <https://cleartax.in/s/income-tax>
4. <https://www.business-standard.com/about/what-is-income-tax>
5. <https://timesofindia.indiatimes.com/topic/income-tax>

Programme : B.Com CA**Course Code:20UCC5CP5****Course Title: Part III – CORE PRACTICAL 5- WEB PROGRAMMING Hours /Week : 4****Year: III****Semester : V****Credits : 3****COURSE OBJECTIVES**

1.The objective of this course is to familiarize students with the coding process including syntax, best practices, and the basic internet programming

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Apply basic syntax for create webpage write and execute html programs	K2,K3
CO2	Write and execute html programs using hyperlink	K2,K3
CO3	Write and execute html programs using tables for Organization and Layout.	K2,K3
CO4	Write and execute html programs using multiple form.	K2,K3
CO5	Write and execute html programs using css1 style sheet, form elements.	K2,K3

K1-Remember; k2-Understand; k3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	L	S	M	S	M		S	M	S	M	S
CO 2	M	S	M	S	M		S	M	S	M	S
CO 3	M	S	M	S	M		S	M	S	M	S
CO 4	M	S	M	S	M		S	M	S	M	S
CO 5	L	S	M	S	M		S	M	S	M	S

S-STRONG M-MEDIUM L-LOW

- 1.Create a web page for xyz InfoTech ltd with necessary images and marquee.
- 2.Create a web page which displays the courses xyz InfoTech (p) ltd(hyperlink).
- 3.Create a timetable using related tags in html.
- 4.Create a webpage which display the **multiple forms using in html.**
- 5.Create a application form for admission using html tags.
- 6.Create a form for sending an email to someone using html tags.

7. Create a html program for applying css1 style sheets to several buttons.
8. Create a html program for create a frame window with two frames each created as a row.
9. Create a html program for applying css1 style attributes to several images.
10. Create a html program for applying css1 attributes to a select and option elements
11. Create a html program for accessing with the text controls : text and text area password
12. Create a html program for draw a border around form data.

Programme: B. Com CA**Course Code: 20UCC5IT1 / 5IN1****Course Title: PART – III - CORE -INDUSTRIAL TRAINING OR INTERNSHIP TRAINING –I****Hours / Week:5****Year: III****Semester: V****Credits:4****Course Objectives**

1. Aim to provide practical exposure to the students.

Course Outcomes

After learning the course, the students will be able to

CO1	Work in auditors house or in an industry.	K1, K2 , K3
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K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	S	S	S	S	S		S	S	S	S	S

S – Strong; M – Medium; L - Low

A guide has been allotted to each student by the department. Students to get practical exposure in the field of auditing, they were provided with choice of choosing Internship training in auditor's office or they can undergo industrial training already available in the syllabus. The department will facilitate the interested students to get internship training in auditor's office. Select any auditor office in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide and auditor should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

5) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the everyday report and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review 15 Marks

Second Review 15 Marks

Work Diary 20MarksTOTAL 50Marks**6) End Semester Examination:**

The evaluation for the end semester examination should be as per the norms given below:

External Examiner (Viva-Voce Examination) 50 Marks

Internal Examiner 50 MarksTOTAL 100 Marks

Programme: B. Com CA**Course Code : 20UCC6C15****Course Title: Part III-Core 15-MANAGEMENT ACCOUNTING Hours/Week : 6****Year: III****Semester: VI****Credits: 4****COURSE OBJECTIVES**

1. To know the objectives and functions of Management Accounting,
2. To know about Financial Statement and Ratio Analysis.
3. To learn Knowledge about Fund Flow and Cash Flow Statement.
4. To Acquire the knowledge about Marginal Costing, Cost Volume Profit Analysis and Break-Even Analysis
5. To gain knowledge of Budgetary control, importance and Various types of Budgets.

COURSE OUTCOME:

After learning the course, the students will be able to

K

1 - Rem emb er; K2 - Und erstand;	CO1	Known about the objectives and functions of Management Accounting,	K2
	CO2	Understood about the Financial Statement and Ratio Analysis.	K4
	CO3	Gained knowledge about the Fund Flow and Cash Flow Statement.	K3
	CO4	learned about Cost Volume Profit Analysis and Break-Even Analysis	K1
	CO5	Acquired knowledge of Budgetary control and Various types of Budgets.	K3

K3 - Apply; K4 - Analyze;

Strong; M		PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
	S	S	S	S	S	S		S	S	S	S	S
	CO1	S	S	S	S	S		S	S	M	S	S
	CO2	S	S	M	M	S		S	S	M	S	S
	CO3	S	S	S	S	S		S	S	S	S	S
CO4	S	S	S	S	M		S	S	S	S	S	
CO5	S	S	S	S	M		S	S	S	S	S	

- Medium; L - Low;

UNIT-I

Management Accounting – Meaning: Objective and Scope - Function of Management Account - Difference between Management Accounting and Financial Accounting, Management Accounting and cost Accounting

UNIT-II

Analysis and Interpretation of Financial Statement - Ratio Analysis-Significance of Ratio and Long-term Financial Position - Profitability - Uses and Limitations of ratios

UNIT-III

Fund Flow and Cash Flow Analysis (New Format).

UNIT-IV

Marginal Costing - Cost Volume Profit Analysis and Break-Even Analysis.

UNIT-V

Budgeting and Budgetary control - Definition, Importance, Essentials - Steps in Budgetary Control. Budgets - Classification - Preparation of Different types of Budgets - Purchase, Production, Overhead, Sales, and Cash-Flexible Budgeting

***Self- study**

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

Books for Study:

1. Dr. S.N. Maheswari, Management Accounting, Sultan Chand & Sons, Reprint 2019.
2. R S N Pillai & Bagavathi, Management Accounting, S. Chand Publishing, 4th Edition, 2019.

Books for Reference:

1. **Gupta Shashi K., Sharma R.K., Gupta Neeti, *Management Accounting*, Kalyani Publishers, 3rd Edition 2020.**
2. **S.P. Jain and K.L. Narang, *Cost and Management Accounting*, Kalyani Publishers, 1st Edition Reprint, 2019.**
3. **M.Wilson, *Management Accounting*, Himalaya Publishing House, 2nd Edition, 2017.**

e-resources:

1. https://www.icsi.edu/WebModules/Publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf
2. <https://www.sscasc.in/wp-content/uploads/downloads/BCOM/Management-Accounting.pdf>
3. https://www.scranton.edu/faculty/hussain/teaching/fin361_/Fin361C03.pdf
4. <https://ncert.nic.in/ncerts/l/leac205.pdf>
5. <https://www.vedantu.com/commerce/management-accounting>

Programme : B.Com CA**Course Code:20UCC6C16****Course Title : Part III-Core 16-PRINCIPLES OF AUDITING****Hours/Week : 5****YEAR : III****Semester :VI****Credits : 3****COURSE OBJECTIVES**

1. To know the objectives and Qualification of an Auditor
2. To know about various types of Audit, Audit Note Book and Position of External as to Internal Audit
3. To learn Knowledge about Vouching and how vouching of cash and trading transactions
4. To Acquire the knowledge about Verification and valuation of Assets and Liabilities and auditor duty regarding depreciation and reserve & provision
5. To gain knowledge of appointment and Removal of Auditor and Auditors duty, Rights and Liability

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Known about the objectives and Qualification of an Auditor	K1
CO2	Understood about the various types of Audit ,Audit Note Book and Position of External as to Internal Audit	K3
CO3	Known as the Vouching and vouching of cash and trading transactions	K1,K2
CO4	Gained knowledge about the Verification and Valuation of Assets and Liabilities and auditor duty regarding depreciation and reserve & provision	K3
CO5	Understood the procedure of appointment and Removal of Auditor and Auditors duty, Rights and Liability	K2,K4

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	M	M	S	S	S		S	S	S	S	S
CO 2	M	M	M	S	S		M	S	S	S	S
CO 3	M	M	M	S	S		M	S	S	S	S
CO 4	S	M	M	M	S		M	M	S	S	S
CO 5	M	M	S	S	S		M	M	S	S	S

S - Strong; M - Medium; L - Low**UNIT-I:**Definition-General Objectives of Auditing-Advantages and Limitations of Auditing- Auditing and investigation-**Qualifications of an Auditor**-Auditor's vis-a-vis Errors and frauds**UNIT-II :****Various types of Audit**-Continuous audit-Advantages of continuous audit Final audit- Internal Audit-Performance Audit-Balance Sheet Audit-Audit Procedure-Planning of Audit-Audit Program-Audit Note Book-Audit Working Papers-Internal Check-Internal Check as regard cash, wages and sales- Position of External Auditor as to Internal Audit.

UNIT-III:

Vouching - Vouching of Cash Transactions-Trading Transactions

UNIT-IV:

Verification and Valuation of assets and liabilities- Auditor's Position-Auditor's duty regarding depreciation, reserve and provisions.

UNIT-V:

* **Company Audit**-Appointment and removal of Auditor-Rights and Duties of Company Auditor-Liabilities-Audit of Share Capital and Share Transfer. *

* Self-study

Books for Study:

1. Pagare Dinkar, *Principles and Practice of Auditing*, Sultan Chand & Sons, 13th Edition, 2020.
2. Prof. H.R. Appannaiah, *International Auditing and Assurance*, Himalaya Publishing House, 1st Edition, 2019.

Books for Reference:

1. CA Pavan Kumar K.C.H., *CA-IPCC Auditing and Assurance*, S. Chand Publishing, 1st Edition, 2017.
2. Dr. L. Natarajan, *Practical Auditing (As per Companies Act, 2013)*, Margham Publications, Reprint, 2016.
3. B N Tandon, S Sundharabahu and S Sudharsnam, *A Hand Book of Practical Auditing*, S.Chand Publishing, 15th Edition, 2019.

e-resources:

1. https://www.google.co.in/books/edition/Auditing_and_Assurance_For_CA_IPCC_Group/tjJIDwAAQBAJ?hl=en&gbpv=1&printsec=frontcover
2. <https://resource.cdn.icai.org/46524bosinter-p6-cp1.pdf>
3. <https://resource.cdn.icai.org/46525bosinter-p6-cp2.pdf>
4. <https://resource.cdn.icai.org/46539bosinter-p6-audpro-vol1-a.PDF>
5. https://vipss.yolasite.com/resources/PCC_BOOKS/Auditing%20and%20Assurance.pdf

Programme : B.Com CA**Course Code:20UCC6C17****Course Title: Part III – CORE –17 –FINANCIAL MANAGEMENT Hours /Week : 6****Year: III****Semester : VI****Credits : 4****COURSE OBJECTIVES**

1. To know the nature and functions of financial management.
2. To know about the sources of finances.
3. Gain the knowledge about the capital structure and its planning procedures.
4. Gain the knowledge about the various measurements undertaken in the cost of capital.
5. To acquire information about the dividend policy and its determination methods.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Known about the functions which are made in the financial management.	K1
CO2	Understood about the sources of finances like shares, debentures.	K1,K2
CO3	Gained the knowledge about the formations of capital structure.	K2
CO4	Gained the knowledge about the various measurements which are done in the cost of capital.	K3
CO5	Acquired the ideas about the dividend policy and its procedures and capital budgeting.	K4

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	M	S	S	S		S	S	S	S	S
CO 2	M	M	S	S	M		S	S	S	S	S
CO 3	M	S	S	M	S		M	S	S	S	S
CO 4	S	M	S	S	S		S	M	S	S	S
CO 5	M	S	S	S	S		M	M	S	S	S

S - Strong; M - Medium; L - Low**UNIT-I:**

Introduction – Nature – Objective – Functions – Goals of Financial Management

UNIT-II:**Sources of Finance** – Shares – Debentures – Loan from Financial Institutions- Trade Credits and Bank Credits.**UNIT-III:**

Capital Structure – Meaning – Planning – Capital Structure analysis – Factors affecting capital structure.

UNIT-IV:Cost of capital – Meaning – Importance – **Measurement of cost of equity capital** – Preference Capital – Debt and retained earnings.

UNIT-V:

* **Dividend Policy – Factors affecting dividend policy –Determinants of dividend – Theories of Dividend policy: Walter’s -Gordon’s - MM model– Capital budgeting – Need and Importance – Techniques.**
*

*Self-study.

NOTE: Distribution of marks between theory and problems shall be 80% and 20% respectively.

Book for study:

1.SN Maheshwari, *Financial Management Principles And Practice*, Sultan Chand & Sons, 12thedition 2013.

Books for reference:

- 1.Khan and Jain, *Financial Management*, McGraw Hill Education; 7th edition, 2019.
- 2.Sharma and Sashi Gupta, *Financial Management*, Panchu,2ndedition 2015.
- 3.IM Pandey, *Financial Management*, Pearson; 12thedition, 2021.
- 4.James C Vanhorne, *Financial Management*,Pearson; 13thedition, 2018.
- 5.Prasanna Chandra, *Financial Management*, McGraw Hill; 7thedition, 2020.

e-resources:

- 1.http://www.gdcbemina.com/docs/FINANCIAL_MANAGEMENT_NEW_notes.pdf
- 2.<https://nios.ac.in/media/documents/srsec319new/319EL16.pdf>
- 3.https://edurev.in/studytube/Lease-Finance-Financial-services--Financial-Market/e75c68ee-76ce-46dc-9125-826400f0d65f_t
- 4.<https://www.scribd.com/document/69147754/BCom-I-Unit-III-Notes-on-Working-Capital-Management>
- 5.<https://freebcomnotes.blogspot.com/2016/11/dividend-and-dividend-policy-meaning.html>

Programme : B.Com CA**Course Code :20UCC6C18****Course Title : PART – III - CORE – 18 – INDIRECT TAX Hours / Week : 4****Year : III****Semester :VI****Credits : 4****COURSE OBJECTIVES**

1. Learners will understand concept of GST and the need for GST in India.
2. Learners will understand and analyses the taxable event under GST – Supply – its meaning and Scope.
3. Learners will understand the provisions pertaining to levy and collection of CGST and IGST.
4. Learners will understand the supply of goods or services where GST is payable under forward and reverse charge.
5. Learners will understand concept of Time of Supply and Value of Supply.

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	Able to explain concept of GST and the need for GST in India.	K1
CO2	Able to analyse the taxable event under GST – Supply – its meaning and Scope.	K1,
CO3	Able to explain the provisions pertaining to levy and collection of CGST and IGST.	K1,K3
CO4	Able to explain the supply of goods or services where GST is payable under forward and reverse charge.	K4
CO5	Able to explain concept of Supply and Value of Supply.	K2

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	S	S	S	M		S	S	S	S	M
CO 2	M	S	S	S	S		M	S	S	S	S
CO 3	M	S	S	S	M		M	S	S	M	S
CO 4	S	M	S	S	S		M	M	S	S	M
CO 5	S	S	S	M	S		M	M	S	S	S

S - Strong; M - Medium; L - Low**UNIT-I**

GST in India – An Introduction: Genesis of GST in India – Concept of GST – Need for GST in India – Framework of GST as introduced in India – Benefits of GST – Constitutional Provisions. Supply under GST:Introduction – Relevant definitions – Concept of Supply [Section 7 of CGST Act] – Composite and mixed supplies [Section 8]

UNIT-II

Charge of GST: Introduction – Relevant definitions – Extent & Commencement of GST Law – Inter State supply [Section 7 of the IGST Act] – Intra State supply [Section 8 of the IGST Act] – Supplies in territorial waters [Section 9 of the IGST Act] – **Levy & collection of CGST & IGST** [Section 9 of the CGST Act & Section 5 of the IGST Act] – Composition levy [Section 10 of the CGST Act] – Option to pay tax at concessional rate under Notification No. 2/2019 CT (R) date07.03.2019.

UNIT-III

Exemption from GST: Introduction – Power to grant exemption from tax [Section 11 of the CGST Act/ section 6 of IGST Act] – Goods exempt from tax – List of services exempt from tax.

UNIT-IV

Place of Supply: Introduction – Relevant definitions – Place of supply of goods other than supply of goods Imported into, or exported from India [Section 10] – Place of Supply of goods imported into, or exported from India [Section 11] – Place of Supply of services where location of supplier of service and the location of the recipient of service is in India [Section 12] – Place of supply of services where location of supplier or location of recipient is outside India [Section 13].

UNIT-V

*** Time of Supply: Introduction – Relevant definitions – Time of supply of goods [Section 12] – Time of supply of services [Section 13] – Change in rate of tax in respect of supply of goods or services [Section 14]. Value of Supply: Introduction – Relevant definitions – Value of supply [Section 15] – Rules for valuation of supply of goods and/or services. ***

* Self-study.

Book for study:

- 1 .ICAI Study Material on Goods and Services Tax https://www.icai.org/post.html?post_id=16003

Books for reference:

1. V.S.Datey, *Indirect Taxes*, Taxman Publication(p) Ltd, New Delhi, 35th edition 2015.
2. V.Balachandran, *Indirect Taxation*, Sultan Chand & Co. New Delhi, 16th edition 2017.
3. R.Parameswaran and P.Viswanathan, *Indirect Taxes: GST and Customs Laws*, Kavin Publications, 1st edition 2018.
4. Dr.V.Vijayaganesh, *Indirect Taxes (GST)*, Mahalakshmi Publishers, 1st edition 2016.

e-resources:

1. <https://icmai.in/upload/Students/Syllabus2016/Inter/Paper-11-NEW-GST-Revised.pdf>
2. <https://cleartax.in/s/gst-law-goods-and-services-tax>
3. [https://www.srcc.edu/sites/default/files/B.Com_\(H\)_Year%20III\(Sem%20VI\)_BCH%206.2_GST%20and%20Customs%20Law_Week%201_Team%20GST%20SRCC.pdf](https://www.srcc.edu/sites/default/files/B.Com_(H)_Year%20III(Sem%20VI)_BCH%206.2_GST%20and%20Customs%20Law_Week%201_Team%20GST%20SRCC.pdf)
4. <https://icmai.in/upload/Taxation/IDT/PPT/GST-Place-Supply.pdf>
5. <https://www.taxmann.com/bookstore/bookshop/bookfiles/GST%20%20Customs%20Law-001-005%20sample%20chapter.pdf>

Programme: B.Com(CA)**Course Code :20UCC6EL2****Course : PART III -ELECTIVE-02- RESEARCH METHODOLOGY Hours/Week : 4****Year : III****Semester :VI****Credits : 4****COURSE OBJECTIVES**

1. To gain knowledge in the basic concept of Research and its process.
2. To understand the students to know about the formulation of research problem.
3. **To gain the ideas about Research design.**
4. **To knowledge about data collection, analysis and interpretation of data.**
5. **To gain knowledge in the concept of Research Report.**

COURSE OUTCOMES

After learning the course, the students will be able to

CO1	It provides the students knowledge about basic concept of research, objectives and its process.	K1
CO2	It gives the ideas about the process of selection and formulation of research problem.	K1,K3
CO3	It gathering the ideas about the Research design and essential steps in preparation of Research design.	K1,K3
CO4	It develops the knowledge of data collection, analysis and interpretation of data.	K4
CO5	It provides the students knowledge about concept of Research Report.	K3

K1-Remember; K2-Understand; K3-Apply; K4-Analyze

	PO1	PO2	PO 3	PO 4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO 1	S	M	S	S	S		S	S	S	S	M
CO 2	S	S	S	S	S		M	S	S	S	S
CO 3	M	S	S	S	S		M	S	S	S	S
CO 4	M	S	S	S	S		S	M	S	S	S
CO 5	S	S	S	S	M		M	M	S	S	S

S - Strong; M - Medium; L - Low**UnitI****Introduction Research: Meaning –Definition – Characteristics– Objectives– Types – Process and steps – Review of literature.****Unit II****Process of Selection and formulation of Research problem - Research problems: Identification of the problem – Sources– Criteria of a good research problem – Principles– Hypothesis: Meaning – Sources– Characteristics of good Hypothesis.**

Unit III

Research Design and Sampling - Meaning – Types– Essential steps – Evaluation. Sampling: Meaning – Characteristics –Methods – Sampling distribution and Errors.

Unit IV

Data Collection and Analysis and Interpretation of data. Meaning of Data– Methods of data Collection – Analysis of data – Types of analysis – Statistical tools and analysis(Simple Percentage, Ranking, Chi Square methods Only) – Interpretation of data – Need and Importance – Technique of interpretation.

Unit V

* **Research Report:** Meaning– Steps in Organization– Types of Report – Significance of Report Writing – Drafting of reports – Contents of a report. *

* Self-study

Books for study:

- 1.C.R. KOTHARI, *Research Methodology Methods and Techniques*, KB Center, 3rd edition 2014.
- 2.N Thanulingon, *Research Methodology*, Himalaya Publication, 1st edition 2016.

Books for reference:

- 1.Dr Mahesh A Kulkarni, *Research Methodology and Project Work*, Nirali Prakashan, 1st edition 2016.
- 2.O. R Krishnaswami and M.Rangnathan, *Methodology of Research in Social Sciences*, Himalaya Publishing House, 1st edition 2015.
- 3.Dipak Kumar Bhattacharya, *Research Methodology*, Excel Books, 3rd edition 2017.
- 4.Dr. Roshan Kumar Bhangdiya, *Research Methodology in Commerce and Management*, Enkay Publishers, 5th edition 2013.

e-resources:

1. <https://rccmindore.com/wp-content/uploads/2015/06/Research-Methodology-Hons-III.pdf>
2. <https://www.youtube.com/watch?v=IXN-wIpSTlk>
3. <https://gfgc.kar.nic.in/magadi/GenericDocHandler/32-b29ae961-fb2a-413c-91a7-fc8599f21be0.pdf>
4. <https://freebcomnotes.blogspot.com/2016/06/data-collection-its-methods.html>
5. <https://www.youtube.com/watch?v=YUKIYIOFECU>

Programme : B.Com CA**Course Code :20UCC6CPR/6IN2****Course Title : PART – III –****PROJECT WORK OR INTERNSHIP TRAINING –II****Hours / Week :5****Year : III****Semester :VI****Credits :4****COURSE OBJECTIVES:**1.Aim to provide **practical exposure to the students.****COURSE OUTCOMES:**

After learning the course, the students will be able to

CO1	Find out the solutions for the research problem which has taken by the students in the current situations.	K3
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K1 – Remember; K2 – Understand; K3 – Apply; K4 – Analyze

	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	S	M	M	M		M	S	M	S	M

S – Strong; M – Medium; L - Low

A guide has been allotted to each student by the department. Guide should review the work every week and put his signature. The work diary along with project report should be submitted at the time of viva voce.

1. CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement **of report writing**. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	15 Marks
Second Review	15 Marks
Work Diary	20Marks
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TOTAL	50 Marks
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2. End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner (Viva-Voce Examination)	50 Marks
Internal Examiner	50Marks
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TOTAL	100 Marks
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**SRI RAMAKRISHNA MISSION VIDYALAYA COLLEGE OF ARTS AND SCIENCE
(AUTONOMOUS) COIMBATORE – 641 020**

For candidates admitted from academic year 2016 - 2017 onwards under New CBCS.

Programme: BCA

Course Code: 20UCA4AL4

Course Title: Allied 4 - **Fundamentals of Accounting**

Hours / week: 6

Year: II

Semester: IV

Credits: 4

Course Objectives:

1. Ability to prepare accounting statements and reports in accordance with accounting concepts and conventions.
2. To find how the financial position of a firm is represented in its financial statement and find out the arithmetic accuracy of balance sheet.
3. To gain knowledge of subsidiary books and preparation.
4. To know about how to ascertain cost and control of cost.
5. To understand how to prepare various kinds of budgets.

Course Outcome:

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

CO No.	CO Statement	Knowledge Level
CO1.	Understand the role of basic Accounting Concepts and Conventions.	K1
CO2.	Preparation financial statements in accordance with Generally Accepted Accounting Principles.	K1 &K2
CO3.	Demonstrate knowledge of each step in the various subsidiary books of accounting.	K2 &K3
CO4.	Support at a basic level the recording and reporting of cost accounting information for business.	K2 &K3
CO5.	Demonstrate an understanding the Budgeting and types of Budget preparation.	K4

K1 – Recall, remember; K2 – Understand; K3 – Apply; K4 – Analyze

MAPPING WITH PROGRAMME OUTCOMES

COS	PO1	PO2	PO3	PO4	PO5		PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	L	M	M	M		L	L	L	L	L
CO2	M	M	M	L	L		M	M	L	L	L
CO3	M	M	M	M	M		L	L	L	L	L
CO4	M	M	M	M	M		L	L	L	L	L
CO3	M	M	M	M	M		L	L	L	L	L

S- Strong; M-Medium; L-Low

Unit I

Book Keeping – Accounting Principles and Concepts – Double entry system – Rules of Accounts – Journal, Ledger and Trial Balance. (PG NO:1-7, 16-20, 27-37, 43-71)

Unit II

Final Accounts: Trading account, Profit and Loss Account and Balance Sheet with adjustments. (PG NO: 205-282)

Unit III

Preparation of Subsidiary books – Purchase book – Sales book – Cash Book (Single Column, Double Column, Triple Column).

Unit IV

Cost Accounting – Elements of Cost – Methods of Costing – Difference between cost and management accounting – Preparation of cost sheet. (PG NO: I.1 – I.19, I.26 – I.55)

Unit V

Budgeting and budgetary control – Types of Budgets – Preparation of Various Budgets – Advantages of Budgeting and Budgetary Control. (Problem only flexible budget, Production budget, cash budget). (PG NO: C.1 – C.67)

Books for Study

1. **Jain.S.P. and Narang.KI, Principles of Accountancy, Kalyani Publishers/Lyall Bk Depot, 2012.**
2. Jain.S.P. and Narang.KI, Cost Accounting, 23rd Edition, Kalyani Publishers, 2012.
3. R.S.N.Pillai and Bhagavathi, Management Accounting, Sultan Chand Ltd, 2006.

Books for Reference

1. **Srinivasan.N.P. and Sakthivel Murugan.M, Accounting for Management, S Chand & Co Ltd, 2010.**

E-Resources

1. <https://www.toppr.com/guides/principles-and-practice-of-accounting/meaning-and-scope-of-accounting/meaning-of-accounting/>
2. https://www.tutorialspoint.com/accounting_basics/index.htm