

# MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE

(An Autonomous College)

Affiliated to Periyar University, Salem | Accredited by NAAC with 'A' Grade

Recognized by UGC under Section 2(f) & 12 (B)



ESTD-1994

**MUTHAYAMMAL  
COLLEGE OF ARTS  
AND SCIENCE**

(Autonomous)

A UNIT OF VANETRA GROUP

Learn.  
Lead

[www.muthayammal.in](http://www.muthayammal.in)

## DEGREE OF BACHELOR OF COMMERCE

Learning Outcomes - Based Curriculum Framework

- Choice Based Credit System

### Syllabus for B.Com. Computer Application (Semester Pattern)

(For Candidates admitted from the academic year  
2021 -2022 and onwards)

**MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)**

**(A Unit of VANETRA Group)**

**Rasipuram - 637 408**

**VISION**

- ❖ To redefine the scope of higher education by infusing into each of our pursuits, initiatives that will encourage intellectual, emotional, social and spiritual growth, thereby nurturing a generation of committed, knowledgeable and socially responsible citizens.

**MISSION**

- ❖ To Ensure State of the world learning experience
- ❖ To Espouse value based Education
- ❖ To Empower rural education
- ❖ To Instill the spirit of entrepreneurship and enterprise
- ❖ To Create a resource pool of socially responsible world citizens

**QUALITY POLICY**

To Seek - To Strive - To Achieve greater heights in Arts & Science, Engineering, Technological and Management Education without compromising on the Quality of Education.

## DEPARTMENT OF COMMERCE

### VISION

- ❖ To produce upright, socially committed and ethically sound professionals in the fields of Commerce and Business to serve the Society

### MISSION

- ❖ To impart training in various practical facets of Commerce and develop skills among learners to face the competitive world
- ❖ To develop value based service providers with integrity

## PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

**PEO1:** Graduates will be able to promote learning environment to meet the industry expectation.

**PEO2:** Graduates will be incorporated the critical thinking with good Communication and Leadership skills to become a self-employed.

**PEO3:** Graduates will be upholding the human values and environmental sustenance for the betterment of the society.

## GRADUATE ATTRIBUTES

The Graduate Attributes of B.Com - Computer Application are:

|    |   |                        |    |   |                    |
|----|---|------------------------|----|---|--------------------|
| GA | 1 | Analytical Reasoning   | GA | 5 | Leadership Quality |
| GA | 2 | Critical Thinking      | GA | 6 | Team work          |
| GA | 3 | Problem Solving Skills | GA | 7 | Lifelong Learning  |
| GA | 4 | Communication Skills   |    |   |                    |

## PROGRAMME OUTCOMES

**PO1:** Graduates will acquire dynamic skills through proper perception of the course objectives that leads to scientific and analytical comprehension of the concepts.

**PO2:** Graduates will focus on sustainable goals that might bring about spherical developments.

**PO3:** Graduates will infuse a spirit converging on bricking a team work, interpersonal and administrative skills to think critically and execute effectively.

**PO4:** Graduates will apply reasoning appropriately to scale the humps in learning and solute them to the core.

**PO5:** Graduates will engage the skills obtained in independent and collaborative learning as a perennial process.

## PROGRAMME SPECIFIC OUTCOMES

After the successful completion of B.Com - Computer Application programme, the Graduates will be able to

**PSO1:** Understand the major principles of Commercial operations with a sense of Professionalism for the benefit of the society.

**PSO2:** Acquire a wide spectrum of analytical skills in the domains of Trade, Commerce and Industry.

**PSO3:** Analyze the knowledge of ethical and management principles to develop an Entrepreneurial skill with stewardship of the society.

**PSO4:** Apply skills, Current techniques and tools to implement the knowledge in the realm of Commerce and Computing practices.

**PSO5:** Imbibe the knowledge gained during the course of the program to identify, formulate and solve real life problems to meet the core competency with continuous up gradation.



| S.No.         | PART | STUDY COMPONENTS             | COURSE_CODE | TITLE OF THE COURSE                                   | Hrs./W |      | CREDIT POINTS | MAX.MARKS |     |       |
|---------------|------|------------------------------|-------------|---|--------|------|---------------|-----------|-----|-------|
|               |      |                              |             |   | Lect.  | Lab. |               | CIA       | ESE | TOTAL |
| SEMESTER - I  |      |                              |             |   |        |      |               |           |     |       |
| 1             | I    | LANGUAGE- I                  | 21M1UFTA01  | TAMIL- I  | 5      |      | 3             | 25        | 75  | 100   |
|               |      |                              | 21M1UFFR01  | FRENCH - I  |        |      |               |           |     |       |
| 2             | II   | LANGUAGE- II                 | 21M1UCEN01  | COMMUNICATIVE ENGLISH - I                             | 5      |      | 3             | 25        | 75  | 100   |
| 3             | III  | DSC THEORY - I               | 21M1UCCC01  | PRINCIPLES OF ACCOUNTANCY                             | 5      |      | 4             | 25        | 75  | 100   |
| 4             | III  | DSC THEORY - II              | 21M1UCCC02  | BUSINESS COMMUNICATION                                | 5      |      | 4             | 25        | 75  | 100   |
| 5             | III  | GEC THEORY - I               | 21M1UCCA01  | ALLIED : BUSINESS APPLICATION SOFTWARE                | 4      |      | 4             | 25        | 75  | 100   |
| 6             | IV   | AECC - VALUE EDUCATION       | 21M1UVED01  | YOGA  | 2      |      | 2             | 100       |     | 100   |
| 7             | IV   | PROFESSIONAL ENGLISH         | 21M1UPEC01  | PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - I  | 4      |      | 2             | 25        | 75  | 100   |
|               |      |                              |             | TOTAL   | 30     |      | 22            | 250       | 450 | 700   |
| SEMESTER - II |      |                              |             |   |        |      |               |           |     |       |
| 1             | I    | LANGUAGE- I                  | 21M2UFTA02  | TAMIL-II  | 5      |      | 3             | 25        | 75  | 100   |
|               |      |                              | 21M1UFFR02  | FRENCH - II   |        |      |               |           |     |       |
| 2             | II   | LANGUAGE- II                 | 21M2UCEN02  | COMMUNICATIVE ENGLISH - II                            | 5      |      | 3             | 25        | 75  | 100   |
| 3             | III  | DSC THEORY - III             | 21M2UCCC03  | FINANCIAL ACCOUNTING                                  | 5      |      | 4             | 25        | 75  | 100   |
| 4             | III  | DSC PRACTICAL - I            | 21M2UCCP01  | PRACTICAL - MS OFFICE                                 | -      | 5    | 2             | 40        | 60  | 100   |
| 5             | III  | GEC THEORY - II              | 21M2UCCA02  | ALLIED : DATABASE MANAGEMENT SYSTEM                   | 4      |      | 4             | 25        | 75  | 100   |
| 6             | IV   | AECC - ENVIRONMENTAL STUDIES | 21M2UEVS01  | ENVIRONMENTAL STUDIES                                 | 2      |      | 2             | 100       |     | 100   |
| 7             | IV   | PROFESSIONAL ENGLISH - II    | 21M2UPEC02  | PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - II | 4      |      | 2             | 25        | 75  | 100   |
|               |      |                              |             | TOTAL   | 25     | 5    | 20            | 265       | 435 | 700   |

| S.No.          | PART | STUDY COMPONENTS   | COURSE_CODE | TITLE OF THE COURSE                      | Hrs./W |      | CREDIT POINTS | MAX. MARKS |     |       |
|----------------|------|--------------------|-------------|--|--------|------|---------------|------------|-----|-------|
|                |      |                    |             |  | Lect.  | Lab. |               | CIA        | ESE | TOTAL |
| SEMESTER - III |      |                    |             |  |        |      |               |            |     |       |
| 1              | III  | DSC THEORY - IV    | 21M3UCCC04  | COMPANY LAW AND SECRETARIAL PRACTICE     | 5      |      | 4             | 25         | 75  | 100   |
| 2              | III  | DSC THEORY - V     | 21M3UCCC05  | CORPORATE ACCOUNTING - I                 | 6      |      | 4             | 25         | 75  | 100   |
| 3              | III  | DSC THEORY - VI    | 21M3UCCC06  | COMPUTERIZED ACCOUNTING WITH TALLY PRIME | 5      |      | 4             | 25         | 75  | 100   |
| 4              | III  | DSC THEORY - VII   | 21M3UCCC07  | MARKETING CONCEPTS                       | 5      |      | 3             | 25         | 75  | 100   |
| 5              | III  | DEC THEORY - III   | 21M3USTA03  | ALLIED : BUSINESS STATISTICS - I         | 4      |      | 4             | 25         | 75  | 100   |
| 6              | IV   | SEC THEORY - I     | 21M3UCCS01  | PRINCIPLES OF AUDITING                   | 3      |      | 2             | 25         | 75  | 100   |
| 7              | IV   | NMEC - I           | 21M3UCCN01  | NMEC - I                                 | 2      |      | 2             | 25         | 75  | 100   |
|                |      |                    |             | TOTAL                                    | 30     |      | 23            | 175        | 525 | 700   |
| SEMESTER - IV  |      |                    |             |  |        |      |               |            |     |       |
| 1              | III  | DSC THEORY - VIII  | 21M4UCCC08  | MANAGEMENT INFORMATION SYSTEM            | 5      |      | 4             | 25         | 75  | 100   |
| 2              | III  | DSC THEORY - IX    | 21M4UCCC09  | CORPORATE ACCOUNTING - II                | 6      |      | 4             | 25         | 75  | 100   |
| 3              | III  | DSC THEORY - X     | 21M4UCCC10  | FINANCIAL MANAGEMENT                     | 5      |      | 4             | 25         | 75  | 100   |
| 4              | III  | DSC PRACTICAL - II | 21M4UCCP02  | PRACTICAL - TALLY                        | 2      | 3    | 3             | 40         | 60  | 100   |
| 5              | III  | GEC THEORY - IV    | 21M4USTA04  | ALLIED : BUSINESS STATISTICS - II        | 4      |      | 4             | 25         | 75  | 100   |
| 6              | IV   | SEC THEORY - II    | 21M4UCCS02  | E-COMMERCE                               | 3      |      | 2             | 25         | 75  | 100   |
| 7              | IV   | NMEC - II          | 21M4UCCN02  | NMEC - II                                | 2      |      | 2             | 25         | 75  | 100   |
|                |      |                    |             | TOTAL                                    | 27     | 3    | 23            | 190        | 510 | 700   |

| S.No.         | PART | STUDY COMPONENTS                 | COURSE_CODE | TITLE OF THE COURSE                          | Hrs./W |      | CREDIT POINTS | MAX. MARKS |     |       |
|---------------|------|----------------------------------|-------------|--|--------|------|---------------|------------|-----|-------|
|               |      |                                  |             |  | Lect.  | Lab. |               | CIA        | ESE | TOTAL |
| SEMESTER - V  |      |                                  |             |  |        |      |               |            |     |       |
| 1             | III  | DSC THEORY - XI                  | 21M5UCCC11  | PRACTICAL COSTING                            | 6      |      | 5             | 25         | 75  | 100   |
| 2             | III  | DSC THEORY - XII                 | 21M5UCCC12  | INCOME TAX LAW AND PRACTICE - I              | 5      |      | 4             | 25         | 75  | 100   |
| 3             | III  | DSC THEORY - XIII                | 21M5UCCC13  | SOFTWARE DEVELOPMENT WITH VISUAL PROGRAMMING | 5      |      | 4             | 25         | 75  | 100   |
| 4             | III  | DSC PRACTICAL - III              | 21M5UCCP03  | PRACTICALS IN COMMERCE                       | -      | 3    | 2             | 40         | 60  | 100   |
| 5             | III  | DSE - I                          |             | ELECTIVE - I                                 | 4      |      | 4             | 25         | 75  | 100   |
| 6             | III  | DSE - II                         |             | ELECTIVE - II                                | 4      |      | 4             | 25         | 75  | 100   |
| 7             | IV   | SEC THEORY - III                 | 21M5UCCS03  | HUMAN RESOURCE MANAGEMENT                    | 3      |      | 2             | 25         | 75  | 100   |
|               |      |                                  |             | TOTAL  | 27     | 3    | 25            | 190        | 510 | 700   |
| SEMESTER - VI |      |                                  |             |  |        |      |               |            |     |       |
| 1             | III  | DSC THEORY - XIV                 | 21M6UCCC14  | FUNDAMENTALS OF MANAGEMENT ACCOUNTING        | 6      |      | 5             | 25         | 75  | 100   |
| 2             | III  | DSC THEORY - XV                  | 21M6UCCC15  | INCOME TAX LAW AND PRACTICE - II             | 5      |      | 4             | 25         | 75  | 100   |
| 3             | III  | DSE - III                        |             | ELECTIVE - III                               | 5      |      | 4             | 25         | 75  | 100   |
| 4             | III  | DSE - IV                         |             | ELECTIVE - IV                                | 5      |      | 4             | 25         | 75  | 100   |
| 5             | III  | PROJECT WORK                     | 21M6UCCPR1  | PROJECT WORK                                 | 6      |      | 5             | 40         | 60  | 100   |
| 6             | III  | ONLINE - COMPETITIVE EXAMINATION | 21M6UCCOE1  | COMMERCE FOR COMPETITIVE EXAMINATION         | -      |      | 2             | 100        |     | 100   |
| 7             | IV   | SEC THEORY - IV                  | 21M6UCCS04  | INTERNET AND WEB DESIGNING                   | 3      |      | 2             | 25         | 75  | 100   |
| 8             | V    | EXTENSION ACTIVITY               | 21M6UEXA01  | EXTENSION ACTIVITY                           |        |      | 1             | 100        |     | 100   |
|               |      |                                  |             | TOTAL  | 30     |      | 27            | 365        | 435 | 800   |

|                     |            |  |  |     |    |     |      |      |      |
|---------------------|------------|--|--|-----|----|-----|------|------|------|
| OVERALL TOTAL       |            |  |  | 169 | 11 | 140 | 1435 | 2865 | 4300 |
| EXTRA CREDIT COURSE | 21M6UCCEC1 | MOOC Courses offered in SWAYAM / NPTEL |  | -   | -  | 2   | -    | -    | -    |

*G. Thangavelu*  
HOD of Commerce  
Muthayammal College of Arts & Science  
Rasipuram-637 408, Namakkal (D.T). TN



*[Signature]*  
PRINCIPAL  
MUTHAYAMMAL COLLEGE OF ARTS AND SCIENCE  
(AUTONOMOUS)  
RASIPURAM - 637 408,  
NAMAKKAL DISTRICT.



## B.Com CA - REGULATIONS

### 1. Internal Examination Marks - Theory

| Components | Marks |
|------------|-------|
| CIA I & II | 15    |
| Attendance | 5     |
| Assignment | 5     |
| Total      | 25    |

| Attendance Percentage | Marks |
|-----------------------|-------|
| 96 % to 100 %         | 5     |
| 91 % to 95 %          | 4     |
| 86 % to 90 %          | 3     |
| 81 % to 85 %          | 2     |
| 75 % to 80 %          | 1     |
| Below 75 %            | 0     |

| 2. Question Paper Pattern for CIA I, II and ESE (for 75 Marks) (3 Hours)            |                   |                   |
|---|-------------------|-------------------|
| <b>Section-A</b>  |                   |                   |
| (10 Marks)  | (Objective Type)  | 10 x 1=10 Marks   |
| Answer ALL Questions<br>ALL questions carry EQUAL Marks                             |                   |                   |
| <b>Section-B</b>  |                   |                   |
| (10 Marks)  | (Short Answer)    | 5 x 2=10 Marks    |
| Answer ALL Questions<br>ALL questions carry EQUAL Marks                             |                   |                   |
| <b>Section-C</b>  |                   |                   |
| (25 Marks)  | (Either or Type)  | 5 x 5 = 25 Marks  |
| Answer any FIVE questions<br>ALL Questions Carry EQUAL Marks                        |                   |                   |
| <b>Section-D</b>  |                   |                   |
| (30 Marks)  | (Analytical Type) | 3 x 10 = 30 Marks |
| Answer any THREE Questions out of FIVE questions<br>ALL Questions Carry EQUAL Marks |                   |                   |
| Total   |                   | 75 Marks          |

(Syllabus for CIA-I - 2.5 Units, Syllabus for CIA-II - All 5 Units.)



### 2.a) Components for Practical CIA.

| Components       | Marks     |
|------------------|-----------|
| CIA -I           | 15        |
| CIA - II         | 15        |
| Observation Note | 5         |
| Attendance       | 5         |
| <b>Total</b>     | <b>40</b> |

### 2.b) Components for Practical ESE.

| Components                | Marks     |
|---------------------------|-----------|
| Completion of Experiments | 50        |
| Record                    | 5         |
| Viva-Voce                 | 5         |
| <b>Total</b>              | <b>60</b> |

### 3. Guidelines for Value Education - Yoga and Environmental Studies (Part - IV)

- The Course Value Education Yoga is to be treated as 100% CIA course which is offered in First Semester for I year UG students.
- The Course Environmental Studies is to be treated as 100% CIA course which is offered in II Semester for I year UG students.
- Total Marks for the Course = 100

| Components                     | Marks      |
|--------------------------------|------------|
| Two Tests (2x30)               | 60         |
| Field visit and report (10+10) | 20         |
| Two assignments (2x10)         | 20         |
| <b>Total</b>                   | <b>100</b> |

The passing minimum for this course is 40%

- In case, the candidate fails to secure 40% passing minimum, he/she may have to reappear for the same in the subsequent odd/even semesters.

### 4. Guidelines for Extension Activity (Part - V)

- At least two activities should be conducted within semester consisting of two days each.
- The activities may be Educating Rural Children, Unemployed Graduates, Self Help Group etc.

The marks may be awarded as follows:

| No. of Activities                      | Marks |
|--|-------|
| 2 x 50<br>(Each Activity for two days) | 100   |

### 5. Internship/ Industrial Training, Mini and Major Project Work

| Internship/ Field Work Industrial Training |       | Project Work                                 |       |     |
|--|-------|--|-------|-----|
| Components                                 | Marks | Components                                   | Marks |     |
| CIA* <sup>1</sup>                          |       | CIA  |       |     |
| Work Diary                                 | 25    | a) Attendance Marks                          | 10    |     |
| Report                                     | 50    | b) Review Marks/<br>Work diary* <sup>1</sup> | 30    | 40  |
| Viva-voce Examination                      | 25    | ESE* <sup>2</sup>                            |       |     |
| Total                                      | 100   | a) Final Report                              | 40    |     |
|  |       | b) Viva-voce                                 | 20    | 60  |
|  |       | Total  |       | 100 |

\*<sup>1</sup> Review is for Individual Project and Work Diary is for Group Projects (Group consisting of minimum 3 and maximum 5).

\*<sup>2</sup> Evaluation of report and conduct of Viva- voce will be done jointly by Internal and External Examiners.

### 6. Guidelines for Competitive Exams - Online Mode (Part - III) - Online Exam 3 hours

| Components                                       | Marks |
|--|-------|
| 100 Objective Type Questions<br>100 x1=100 Marks | 100   |

Objective type Questions from Question Bank.

- ❖ The passing minimum for this paper is 40%.
  - ❖ In case, the candidate fails to secure 40% passing minimum, he/she may have to reappear for the same in the subsequent semesters.
-

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title  | Course Type    | Sem. | Hours | L | T | P                | C        |
|-----------------------|---|----------------|------|-------|---|---|------------------|----------|
| 21M1UCCC01            | PRINCIPLES OF ACCOUNTANCY   | DSC THEORY - I | I    | 5     | 4 | 1 | -                | 4        |
| <b>Objective</b>      | 1. To recall the basic knowledge of Accounting principles, Concepts and Conventions.<br>2. To understand the importance of Trial Balance and Final Accounts.<br>3. To give conceptual knowledge of Financial Accounting.  |                |      |       |   |   |                  |          |
| Unit                  | Course Content  |                |      |       |   |   | Knowledge Levels | Sessions |
| I                     | <b>Introduction of Accounting</b> :Meaning- Definition - objectives of accounting - Book Keeping - Advantages and limitations of accounting - Accounting principles- Concepts and Conventions - Indian Accounting Standards - Preparation of Journal - Ledger - Trial Balance - Subsidiary books: Purchase book - Sales book - Purchase return book - Sales return book - Cash book : Single, Double and Triple column cash book. |                |      |       |   |   | K1               | 12       |
| II                    | <b>Single Entry System</b> : Statement of affairs - Conversion method; Rectification of Errors: Classification of errors - Error of omission - Error of commission - Error of Principle - Compensating errors.  |                |      |       |   |   | K2               | 10       |
| III                   | <b>Final Accounts</b> : Trading Account - Profit and Loss Account - Balance sheet - Simple problems with basic adjustments (Closing stock, Outstanding and Prepaid) - Advanced adjustments: Manager's commission and loss by fire.  |                |      |       |   |   | K3               | 12       |
| IV                    | <b>Depreciation Accounting</b> : Meaning - Definition - Characteristics - Objectives - Causes - Need - Basic factors - Provision for depreciation - Methods of calculating depreciation : Straight line method - Written Down Value method - Annuity method - Depreciation Fund method - Accounting treatment on disposal of an asset (Excluding problems on change of Depreciation methods).                                     |                |      |       |   |   | K3               | 14       |
| V                     | <b>Non-Profit Organization</b> : Meaning - Accounting for Non-Profit Organization: Revenue Receipts and Revenue Expenditure, Capital Receipts and Capital Expenditure - Receipts and Payments Account Vs Income and Expenditure Account - Preparation of Income and Expenditure Account and Balance sheet.  |                |      |       |   |   | K3               | 12       |
| <b>Course Outcome</b> | CO1: Recollect the basic concepts, conventions, methods and techniques involved in accounting practices.  |                |      |       |   |   | K1               |          |
|                       | CO2: Apply the knowledge in the preparation of Single entry system and Rectification of Errors.   |                |      |       |   |   | K3               |          |
|                       | CO3: Identify the Preparation of Final Accounts.  |                |      |       |   |   | K1               |          |
|                       | CO4: Understand the different methods of depreciation.  |                |      |       |   |   | K2               |          |
|                       | CO5: Outline the Accounting system of Non- Profit Organization.   |                |      |       |   |   | K1               |          |



| Learning Resources |   |            |  |             |          |
|--------------------|---|------------|--|-------------|----------|
| Text Books         | 1. S.P.Jain and K.L.Narang , "Advanced Accountancy", Kalyani Publishers, New Delhi , 2019.                                |            |  |             |          |
|                    | 2. M.A. Arulanandam and K.S.Raman,"Advanced Accountancy", Himalaya Publishing House, Mumbai, 2019.                        |            |  |             |          |
|                    | 3. S.N. Maheswari and S.K. Maheswari, "Advanced Accountancy", Vikas Publishing House Pvt.Ltd, New Delhi, 2018.            |            |  |             |          |
|                    | 4. R.L.Gupta andRadhaswamy,"Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2019.                                  |            |  |             |          |
|                    | 5. T.S.Reddyand A.Murthy,"Financial Accounting" MarghamPublications, Chennai, 2019.                                       |            |  |             |          |
|                    | 6. Parthasarathy, S. and Jaffarulla, A. "Financial Accounting", Kalyani Publishers, New Delhi, 2020.                      |            |  |             |          |
| Reference Books    | 1. P.L Nagarajan , N.Vinayagakam, Mani.P.L , "Principles of Accountancy", S.Chand and Company Ltd, New Delhi, 2013        |            |  |             |          |
|                    | 2. M.C.ShuklaT.S Grewal, "Introduction to Accountancy", S.Chand and Company Ltd, New Delhi, 2014.                         |            |  |             |          |
|                    | 3. P.C.Tulsion, "Advanced Accountancy", Dorling Kindersley India Pvt.Ltd, New Delhi, 2018.                                |            |  |             |          |
|                    | 4. Murugadoss M, Jaya S,Charulatha M and Baskark, "Financial Accounting" Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2016. |            |  |             |          |
|                    | 5. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta, "Fundamental of Financial Accounting" Ane Books Pvt. Ltd, New Delhi, 2018. |            |  |             |          |
|                    | 6. Dr.Goyal V.K., " Financial Accounting" Excel Books, New Delhi, 2018.   |            |  |             |          |
| Website Link       | 1. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a>                                 |            |  |             |          |
|                    | 2. E-Pathshala: <a href="http://e-pathshala/index.php/search">http://e-pathshala/index.php/search</a>                     |            |  |             |          |
|                    | 3. You Tube : <a href="http://you tube /index.php/search">http://you tube /index.php/search</a>                           |            |  |             |          |
|                    | L-Lecture   | T-Tutorial |  | P-Practical | C-Credit |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title              | Course Type    | Sem. | Hours | L | T | P | C |
|-------------|---------------------------|----------------|------|-------|---|---|---|---|
| 21M1UCMC01  | PRINCIPLES OF ACCOUNTANCY | DSC THEORY - I | I    | 5     | 4 | 1 | - | 4 |

**CO-PO Mapping**

| CO Number                              | P01 | P02   | P03 | P04 | P05      | PSO1 | PSO2 | PSO3     | PSO4 | PSO5 |
|--|-----|-------|-----|-----|----------|------|------|----------|------|------|
| CO1                                    | L   | S     | S   | S   | S        | S    | S    | S        | S    | S    |
| CO2                                    | L   | M     | S   | S   | M        | S    | M    | S        | S    | S    |
| CO3                                    | M   | S     | S   | S   | M        | S    | M    | S        | S    | S    |
| CO4                                    | M   | S     | S   | S   | M        | S    | M    | S        | S    | S    |
| CO5                                    | M   | S     | S   | S   | M        | S    | M    | S        | S    | S    |
| Level of Correlation between CO and PO |     | L-LOW |     |     | M-MEDIUM |      |      | S-STRONG |      |      |

**Tutorial Schedule**

1. Design the Accounting Standards Applicable for the Companies.
2. Simplify the Procedure for Single Entry System.
3. Draft Final Accounts of a Public Ltd Company.
4. Prepare a Depreciation method followed by a Company.
5. Draft Income and Expenditure of a Sports Club.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

**Assessment Methods**

- CIA - 25%**
1. Unit Test
  2. Internal Assessment Test I & II
  3. Assignment (Online Assignment through Google Class Room)
  4. Quiz (Conducted through Google forms.)
- ESE - 75%**

**Designed By**

**Verified By**

**Approved By**

*R. Sasikala*  
(R-SASIKALA)

*G. Thejaswini*

*A. h. s. m*



| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |   |                 |      |       |   |   |                  |          |
|--|---|-----------------|------|-------|---|---|------------------|----------|
| Course Code  | Course Title  | Course Type     | Sem. | Hours | L | T | P                | C        |
| 21M1UCCC02   | BUSINESS COMMUNICATION  | DSC THEORY - II | I    | 5     | 5 | - | -                | 4        |
| <b>Objective</b>   | 1. To develop better written and oral business communication skills among the students.<br>2. To discuss the importance of writing skills in various forms of Business letters and reports.<br>3. To train them to draft personal letters relating to recruitment for various companies.  |                 |      |       |   |   |                  |          |
| Unit   | Course Content  |                 |      |       |   |   | Knowledge Levels | Sessions |
| I  | <b>Business Communication</b> : Introduction - Meaning - Objectives - Media of Communication - Importance of Effective Business Communication -Communication Ethics- Principles of Effective Communication -Barriers to Communication- Modern Communication methods.  |                 |      |       |   |   | K1               | 10       |
| II   | <b>Non - Verbal Communication</b> - Soft skills - <b>Business Letters</b> : Meaning -Need - Functions - Kinds of Business letters - Essentials of an effective Business letter - Layout of Business Letter - Inter personal Communication.  |                 |      |       |   |   | K2               | 14       |
| III  | <b>Business Correspondence</b> : Enquiries and Replies -Orders and their Execution - Collection Letters - Sales Letters - Circular letters - Banking Correspondence: Introduction - Correspondence with Head Office and Customer- Insurance Correspondence: Life and General Insurance (Fire and Marine).   |                 |      |       |   |   | K2               | 12       |
| IV   | <b>Company Secretarial Correspondence</b> : Agenda - Minutes - Report Writing : Importance of reports - Types of reports - Characteristics of good report- Preparation of Report: Report by Individuals - Report by committee- Notice - Interdepartmental Communication - Memos - Office Orders - Circular Notices.   |                 |      |       |   |   | K3               | 10       |
| V  | <b>Application for Jobs</b> : Preparation of Resume - <b>Interview</b> : Meaning - Preparing candidate for an Interview- Guidelines for an Interview- Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech - Presentation of Business Reports - Visual presentation - Video conferencing - Group Discussion. |                 |      |       |   |   | K3               | 14       |
| <b>Course Outcome</b>  | CO1: Understand the importance, barriers, ethics and the principles of Communication.   |                 |      |       |   |   | K2               |          |
|  | CO2: Analyze the usage of Non- verbal and Interpersonal Communication and to acquire the knowledge on business Correspondence.  |                 |      |       |   |   | K4               |          |
|  | CO3:Apply the knowledge on business Correspondence and Banking and Insurance Correspondence.  |                 |      |       |   |   | K3               |          |
|  | CO4: Examine the sample Agenda, Minute, Report, Memo, Office Order and Circular Notice.   |                 |      |       |   |   | K3               |          |
|  | CO5: Discuss the resume and the techniques of various types of Interviews.  |                 |      |       |   |   | K2               |          |

### Learning Resources

|                        |  |
|------------------------|--|
| <b>Text Books</b>      | <ol style="list-style-type: none"> <li>1. Rajendra Pal and J.S. Korlahalli, "Essentials of Business Communication", Sultan Chand &amp; Sons, Educational Publishers, 23, Daryagani, New Delhi-110002. 18th Edition - 2019.</li> <li>2. V.R.Palanivelu and N. Subburaj, "Business Communication ", Himalaya Publishing House, New Delhi, 2019.</li> <li>3. N.S. Raghunathan and B. Santhanam , " Business Communication", Margham Publications, Chennai, 2019.</li> <li>4. R.S.N.Pillai and V.Bhagavathi, "Commercial Correspondence", Sultan Chand &amp; Sons, Educational Publishers, 23, Daryagani, New Delhi-110002.</li> <li>5. K. Sundarand M.Kumararaja, "Business Communication", Vijay Nicole Imprints Pvt.Ltd,Chennai, 2018.</li> </ol> |
| <b>Reference Books</b> | <ol style="list-style-type: none"> <li>1. Ramesh, MS, &amp; C. C Pattanshetti, Madhumathi M.K. Kulkarni, "Business Communication", Sultan Chand &amp; Sons, Educational Publishers, 23,Daryagani , New delhi-110002. 14th Edition - 2011.</li> <li>2. Varinder Kumar &amp;Bodhraj, "Business Communication and Management Information System", Kalyani Publishers, B-I/1292, Rajinder Nagar, Ludhiana -141008, Edition - 2018.</li> <li>3. Madhumathi.M.Kulkani, "Modern Business Communication" Sultan Chand &amp; Co., New Delhi, 2018.</li> <li>4. Dr.V.V.K.Jain and Dr. Omprakash Biyani, "Business Communication", S.Chand &amp; Company Ltd New Delhi 2019.</li> </ol>   |
| <b>Website Link</b>    | <ol style="list-style-type: none"> <li>1. <a href="https://rkmcbbba.wordpress.com/2011/04/23/business-communication">https://rkmcbbba.wordpress.com/2011/04/23/business-communication</a></li> <li>2. <a href="https://www.youtube.com/watch?v=EhiXDEJD0u4">https://www.youtube.com/watch?v=EhiXDEJD0u4</a></li> <li>3. <a href="https://www.youtube.com/watch?v=N8pTGa5f8I">https://www.youtube.com/watch?v=N8pTGa5f8I</a></li> <li>4. <a href="https://www.nextiva.com/blog/what-is-business-communication.html">https://www.nextiva.com/blog/what-is-business-communication.html</a></li> <li>5. NPTEL <a href="http://nptel.iitm.ac.in">http://nptel.iitm.ac.in</a></li> </ol>   |
|                        | <div>L-Lecture</div> <div>T-Tutorial</div> <div>P-Practical</div> <div>C-Credit</div>  |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title           | Course Type     | Sem. | Hours | L | T | P | C |
|-------------|------------------------|-----------------|------|-------|---|---|---|---|
| 21M1UCCC02  | BUSINESS COMMUNICATION | DSC THEORY - II | I    | 5     | 5 | - | - | 4 |

**CO-PO Mapping**

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| C01       | M   | M   | M   | M   | L   | L    | L    | M    | M    | L    |
| C02       | S   | M   | S   | S   | S   | S    | S    | S    | S    | S    |
| C03       | S   | S   | S   | S   | M   | S    | M    | S    | S    | S    |
| C04       | S   | S   | S   | S   | S   | S    | S    | S    | M    | S    |
| C05       | S   | S   | M   | S   | S   | L    | L    | S    | S    | S    |

Level of Correlation  
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

1. Determine the barriers of Communication.
2. Design the all type of Business Letters.
3. Design the Specimen of Order and Execution Letter.
4. Prepare the format of Agenda for Private company Meeting.
5. Explain the Process of Interview.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, You tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Think-Pair-Share
5. For corners Four papers
6. Sketch noting
7. Flipped class room

**Assessment Methods**

**CIA -25%**

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

**ESE - 75%**

**Designed By**

**Verified By**

**Approved By**

*G. Bhargava*  
[G. BHARATHI]

*G. Thangavelu*

*A. K. Sanyal*





| கலையியல், அறிவியல் - யோகா |  |           |        |       |   |   |               |           |
|---------------------------|--|-----------|--------|-------|---|---|---------------|-----------|
| தான் குறியிட்டெண்         | பாடத்தலைப்பு   | பாடத்தாள் | பருவம் | காலம் | L | T | P             | C         |
| 21MIUVED01                | யோகா   | தான் - I  | I      | 6     | 4 | 2 | -             | 3         |
| பொருள்                    |  |           |        |       |   |   |               |           |
| அலகு                      | பாடக்கருத்து   |           |        |       |   |   | அறிவு நிலைகள் | அமர்வுகள் |
| I                         | <p>யோகமும் உடல் நலமும்</p> <p>அ. வாழ்க்கை வளக்கல்வி</p> <p>ஆ. உடலமைப்பும் உடல் நலமும் - ஐந்து பெளதிகப் பிரிவுகள் மற்றும் உடலின் மூவகை இயக்க நிலையங்கள்</p> <p>இ.வலி,நோய்,மரணம்,நோய்களுக்கான,காரணங்கள், தேவைகள்,ஐந்தில் அளவு முறை,நோய் தீர்க்கும் முறைகள், எளிய உடற்பயிற்சி</p> |           |        |       |   |   | K1-K2         | 18        |
| II                        | <p>உயிர் வளமும் மன வளமும்</p> <p>அ. உயிர் வளம் உயிரின் அமைப்பு உயிரின் வேலைகள் உயிருக்கான பயிற்சி</p> <p>ஆ. காய கல்ப பயிற்சியின் நோக்கம் உணவை ஏழு தாதுக்களாக மாற்றும் பயிற்சியின் பயன்கள்</p> <p>இ. பால் உணர்வும் ஆன்மிகமும்</p> <p>ஈ. மனவளம் மன அலைச்சுழல் தவம்</p>           |           |        |       |   |   | K2-K3         | 18        |
| III                       | <p>குண நலப்பேறு</p> <p>அ. வாழ்வின் நோக்கமும் வாழ்க்கைத் தத்துவமும்</p> <p>ஆ. அகத்தாய்வு - எண்ணம் ஆராய்தல்</p> <p>இ. ஆசை சீரமைத்தல் - ஆசை சீரமைக்கும் பயிற்சி முறைகள்</p> <p>ஈ. சினம் தவிர்த்தல் - சினம் தவிர்க்கும் பயிற்சி முறைகள்</p>  |           |        |       |   |   | K1,K2,K3K4    | 14        |
| IV                        | <p>மனித வள மேம்பாடு</p> <p>அ. கவலை ஒழித்தல் - பயிற்சி முறை</p> <p>ஆ. வாழ்த்தும் பயனும் நட்பு நலன்</p> <p>இ. தனிமனித அமைதி உலக அமைதி</p>  |           |        |       |   |   | K1-K2         | 15        |
| V                         | <p>இயற்கை நியதி</p> <p>அ. ஒருங்கிணைப்பு ஆற்றல் - செயல் விளைவுத் தத்துவம்</p> <p>ஆ. மனத்தூய்மை வினைத்தூய்மை - கருமையம் அன்பும் கருணையும்</p> <p>இ. பண்பாட்டுக் கல்வி - ஐந்தொழுக்கப் பண்பாடு</p>   |           |        |       |   |   | K1,K2,K3      | 10        |

|                  |   |  |
|------------------|---|--|
| பாட விளைவுகள்    | CO1: யோக பயிற்சியின் மூலம் நல்ல உடல் பற்றி அறிதல்                           | K1   |
|                  | CO2: காயகல்ப பயிற்சி மூலம் மனவளம் குறித்து புரிதல்                          | K2   |
|                  | CO3: வாழ்வின் நோக்கமான இறைநிலையை கண்டறியச் செய்தல்                          | K3   |
|                  | CO4: வாழ்த்தும் முறை நல்ல நட்பு தனிமனித ஒழுக்கம்பற்றி ஆராய்ந்து அறிதல்      | K3   |
|                  | CO5: அன்பு கருணை போன்ற நற்பண்புகளை மாணவர்கள் மதிப்பிட்டு கண்டறியச் செய்தல்  | K4   |
| கற்றல் வளங்கள்   |   |  |
| பாடநூல்          | மனவளக்கலை யோகா - உலக சமுதாய சேவா சங்கம்<br>வேதாத்திரி பதிப்பகம் ஈரோடு.      |  |
| பார்வை நூல்கள்   | ஆரோக்கிய வாழ்வு   | ஆசனா, இரா.ஆண்டியப்பன்<br>பாரதி பதிப்பகம்.<br>108 உஸ்மான் சாலை<br>தியாகராயநகர் சென்னை - 17                                    |
|                  | நான் கடவுள்   | ஞான வள்ளல் பரஞ்சோதி மகான்<br>உலக சமாதான ஆலயம்<br>299.திருவொற்றியூர் ஹைரோடு<br>புது வண்ணாரப் பேட்டை<br>சென்னை - 21            |
|                  | அனைத்து நோய் தீர்க்கும்<br>ஐம்பது முத்திரைகள்                               | கிருஷ்ணன் பாலாஜி<br>ஸ்ரீ பதஞ்சலி மஹரிஷி<br>யோகாலயம் டிரஸ்ட்<br>நெ.37 காமாட்சி அம்மன் நகர்<br>அனெகஸ் மாங்காடு<br>சென்னை - 122 |
| இணையதள<br>முகவரி | <a href="https://www.vethathiri.edu.in/">https://www.vethathiri.edu.in/</a> |  |

| கலையியல், அறிவியல் - யோகா |              |           |        |       |   |   |   |   |
|---------------------------|--------------|-----------|--------|-------|---|---|---|---|
| தாள் குறியீட்டெண்         | பாடத்தலைப்பு | பாடத்தாள் | பருவம் | காலம் | L | T | P | C |
| 21MIUVED01                | யோகா         | தாள் - I  | I      | 6     | 4 | 2 | - | 3 |

#### CO-PO Mapping

| CO Number                                 | P01   | P02      | P03 | P04      | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|---|-------|----------|-----|----------|-----|------|------|------|------|------|
| CO1                                       | M     | L        | M   | L        | M   | M    | S    | M    | L    | M    |
| CO2                                       | S     | M        | S   | M        | L   | S    | M    | S    | M    | S    |
| CO3                                       | M     | L        | M   | L        | L   | M    | S    | M    | S    | S    |
| CO4                                       | S     | L        | M   | M        | L   | S    | S    | M    | M    | S    |
| CO5                                       | S     | M        | M   | M        | L   | S    | M    | M    | M    | L    |
| Level of Correlation<br>between CO and PO | L-LOW | M-MEDIUM |     | S-STRONG |     |      |      |      |      |      |

|                               |  |
|-------------------------------|--|
| Tutorial Schedule             | குழு கலந்துரையாடல் கட்டுரை, பேச்சு கவிதை, ஓவியம்                       |
| Teaching and Learning Methods | கரும்பலகை, காணொலி அறை  |
| Assesment Methods             | ஒப்படைவு, வகுப்புத்தேர்வு, புறமதிப்பீடு தேர்வு, அகமதிப்பெண் தேர்வு-1,2 |

| Designed By  | Verified By  | Approved By |
|--------------|--------------|-------------|
| U. PERIASAMY | U. PERIASAMY | A. h. S.    |

செய் செய்





| B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |   |                          |      |       |                  |   |          |   |
|---|---|--------------------------|------|-------|------------------|---|----------|---|
| Course Code   | Course Title  | Course Type              | Sem. | Hours | L                | T | P        | C |
| 21M1UPEC01  | PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - I  | PROFESSIONAL ENGLISH - I | I    | 4     | 4                | - | -        | 2 |
| Objective   | 1.To develop the language skills of students by offering adequate practice in professional contexts.<br>2.To enhance the lexical, grammatical and socio-linguistic and communicative competence of Students.<br>3.To focus on developing students' knowledge of domain specific registers and the required Language Skills.<br>4. To develop strategic competence that will help in efficient communication.<br>5.To sharpen students' critical thinking skills and make students culturally aware of the target situation. |                          |      |       |                  |   |          |   |
| Unit  | Course Content  |                          |      |       | Knowledge Levels |   | Sessions |   |
| I   | COMMUNICATION<br>Listening: Listening to audio text and answering questions - Listening to Instructions Speaking: Pair work and small group work. Reading: Comprehension passages -Differentiate between facts and opinion. Writing: Developing a story with pictures. Vocabulary: Register specific - Incorporated into the LSRW tasks   |                          |      |       | K1               |   | 9        |   |
| II  | DESCRIPTION<br>Listening: Listening to process description - Drawing a flow chart. Speaking: Role play (formal context). Reading: Skimming/Scanning- Reading passages on products, equipment and gadgets. Writing: Process Description -Compare and Contrast Paragraph-Sentence Definition and Extended definition- Free Writing. Vocabulary: Register specific - Incorporated into the LSRW tasks.   |                          |      |       | K2- K3           |   | 9        |   |
| III   | NEGOTIATION STRATEGIES: Listening: Listening to interviews of specialists / Inventors in fields (Subject specific). Speaking: Brainstorming. (Mind mapping). Small group discussions (Subject-Specific). Reading: Longer Reading text. Writing: Essay Writing (250 words). Vocabulary: Register specific - Incorporated into the LSRW tasks   |                          |      |       | K4-K5            |   | 9        |   |
| IV  | PRESENTATION SKILLS: Listening: Listening to lectures. Speaking: Short talks. Reading: Reading Comprehension passages. Writing: Writing Recommendations Interpreting Visuals inputs. Vocabulary: Register specific - Incorporated into the LSRW tasks.  |                          |      |       | K4-K5            |   | 9        |   |
| Course Outcome  | CO1: Recognize their own ability to improve their own competence in using the language.   |                          |      |       | K1               |   |          |   |
|   | CO2: Use language for speaking with confidence in an intelligible and acceptable manner.  |                          |      |       | K3               |   |          |   |
|   | CO3: Understand the importance of reading for life.   |                          |      |       | K2               |   |          |   |
|   | CO4: Read independently unfamiliar texts with comprehension.  |                          |      |       | K2               |   |          |   |
|   | CO5: Write simple sentences without committing error of spelling or grammar.  |                          |      |       | K1               |   |          |   |



| Learning Resources      |  |            |             |          |
|-------------------------|--|------------|-------------|----------|
| Text Books              | 1. Oxford Dictionary & Thesaurus of Current English (Indian Edition), 2007.<br>2. Oxford Business English Dictionary for learners of English, 2005.<br>3. Sundaram, P.S. Trans. The Kural. Penguin Books, 1990.  |            |             |          |
| Reference Website Links | 1. <a href="https://www.etymonline.com/word/persuasion">https://www.etymonline.com/word/persuasion</a><br>2. <a href="https://www.pikist.com/free-photo-xteea">https://www.pikist.com/free-photo-xteea</a><br>3. <a href="https://snappygoat.com/s/?q=smart+phone#65d1c3933472e45fe922db10f47a75ccff8cacf3,1,570.d1a9b32a18c957dfcbea18f7e0b14b83168b25e2">https://snappygoat.com/s/?q=smart+phone#65d1c3933472e45fe922db10f47a75ccff8cacf3,1,570.d1a9b32a18c957dfcbea18f7e0b14b83168b25e2</a><br>4. <a href="https://pixabay.com/illustrations/discount-closeout-winter-sale-3078217/">https://pixabay.com/illustrations/discount-closeout-winter-sale-3078217/</a><br>5. <a href="https://www.pikist.com/free-photo-vtswl/nl">https://www.pikist.com/free-photo-vtswl/nl</a><br>6. <a href="https://www.pikist.com/free-photo-vsvjf">https://www.pikist.com/free-photo-vsvjf</a><br>7. <a href="https://pixabay.com/fr/illustrations/conseil-tableau-noir-mots-vigueur-1106649/">https://pixabay.com/fr/illustrations/conseil-tableau-noir-mots-vigueur-1106649/</a><br>8. <a href="https://paulwperry.com/marketing-design-project-management/advertisements/">https://paulwperry.com/marketing-design-project-management/advertisements/</a><br>9. <a href="https://www.designhill.com/design-blog/remarkable-campaign-slogans-for-advertising/">https://www.designhill.com/design-blog/remarkable-campaign-slogans-for-advertising/</a><br>10. <a href="https://www.toppr.com/guides/english/writing/dialogue/">https://www.toppr.com/guides/english/writing/dialogue/</a><br>11. <a href="https://www.internationalstudent.com/essay_writing/business_essay/#three">https://www.internationalstudent.com/essay_writing/business_essay/#three</a> |            |             |          |
| Website Link            | 1. <a href="https://www.youtube.com/watch?v=t4S6cHZD3x4">https://www.youtube.com/watch?v=t4S6cHZD3x4</a><br>2. <a href="https://www.youtube.com/watch?v=iAkUT2LcMSY">https://www.youtube.com/watch?v=iAkUT2LcMSY</a><br>3. <a href="https://www.youtube.com/watch?v=6HTj-Wlft9I">https://www.youtube.com/watch?v=6HTj-Wlft9I</a>   |            |             |          |
|                         | L-Lecture  | T-Tutorial | P-Practical | C-Credit |

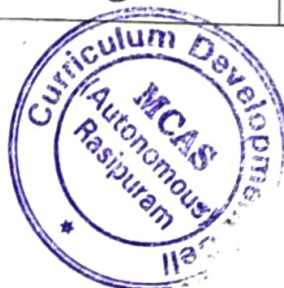
| B.Com Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |  |                          |      |       |   |   |   |   |
|---|--|--------------------------|------|-------|---|---|---|---|
| Course Code   | Course Title   | Course Type              | Sem. | Hours | L | T | P | C |
| 21M1UPEC01  | PROFESSIONAL ENGLISH FOR COMMERCE AND MANAGEMENT - I | PROFESSIONAL ENGLISH - I | I    | 4     | 4 | - | - | 2 |

CO-PO Mapping

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1       | M   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| CO2       | S   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| CO3       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO4       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO5       | S   | S   | S   | S   | M   | S    | S    | S    | S    | S    |

| Level of Correlation between CO and PO |  | L-LOW  | M-MEDIUM | S-STRONG |
|--|--|--|----------|----------|
| Tutorial Schedule                      |  | 1. Listening to audio text and answering questions.<br>2. Listening to process description and Drawing a flow chart.<br>3. Brainstorming (Mind mapping) of Small group.<br>4. Interpreting Visuals inputs into reality.<br>5. Problem and Solution essay for a social group.                   |          |          |
| Teaching and Learning Methods          |  | 1. Chalk and Talk<br>2. Content beyond syllabus (PPT, you tube / NPTEL video)<br>3. Assignment plan (Individual assignment)<br>4. Mat lab<br>5. MIT or other online course videos or content<br>6. Think-Pair-Share<br>7. For corners Four papers<br>8. Sketch noting<br>9. Flipped class room |          |          |
| Assessment Methods                     |  | CIA -100%<br>1. Unit Test<br>2. Internal Assessment Test I & II<br>3. Assignment (Online Assignment through Google Class Room)<br>4. Quiz (Conducted through Google forms.)  |          |          |

| Designed By   | Verified By   | Approved By    |
|---------------|---------------|----------------|
| S. Vijayarani | G. Thirupathi | S. [Signature] |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title  | Course Type      | Sem. | Hours | L | T | P                | C        |
|-----------------------|---|------------------|------|-------|---|---|------------------|----------|
| 21M2UCCC03            | FINANCIAL ACCOUNTING  | DSC THEORY - III | II   | 5     | 4 | 1 | -                | 4        |
| <b>Objective</b>      | The course aims to provide conceptual knowledge of financial accounting and the techniques for preparing accounts in different types of Business organizations.   |                  |      |       |   |   |                  |          |
| Unit                  | Course Content  |                  |      |       |   |   | Knowledge Levels | Sessions |
| I                     | <b>Royalty:</b> Meaning - Definition - Treatment in Final Accounts. Hire Purchase System - Meaning - Definition - Features - Difference between Hire Purchase system and Installment system - Accounting treatment of Hire Purchase system - Calculation of interest - Default and Repossession - Complete repossession and Partial repossession. |                  |      |       |   |   | K1               | 10       |
| II                    | <b>Department and Branch accounting:</b> Meaning - Types - Debtors system, Stock and Debtors system - Departmental accounting: Meaning - Distinction between Department accounts and Branch accounts - Departmentalization of expenses- Apportionment of expenses.  |                  |      |       |   |   | K2               | 12       |
| III                   | <b>Partnership Accounts:</b> Meaning - division of profits - fixed and fluctuating capital - Guarantee of profits - Final accounts of Partnership firms- Admission of a Partner.  |                  |      |       |   |   | K3               | 10       |
| IV                    | <b>Retirement of partner</b> - Calculation of Gaining Ratio -Revaluation of Assets and Liabilities - Treatment of Goodwill under AS10 - Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner's Loan Account with equal Installments only- Death of Partner.  |                  |      |       |   |   | K3-K4            | 15       |
| V                     | <b>Dissolution of a firm</b> - Insolvency of a partner (Garner Vs Murray rule) - Insolvency of all the partners - Piecemeal distribution: Proportionate capital method and Maximum loss method.   |                  |      |       |   |   | K4-K5            | 13       |
| <b>Course Outcome</b> | CO1: Outline the financial statements of Higher purchase system.  |                  |      |       |   |   | K1               |          |
|                       | CO2: Understand the financial statements of Branch and Departmental Accounting.   |                  |      |       |   |   | K2               |          |
|                       | CO3: Apply the knowledge in the Partnership Accounts like Admission of Partner.   |                  |      |       |   |   | K3               |          |
|                       | CO4: Associate the knowledge of Retirement and Death of a Partner.  |                  |      |       |   |   | K4               |          |
|                       | CO5: Relate the critical thinking with problem-solving skills while Preparing the Dissolution of Partnership firms.   |                  |      |       |   |   | K5               |          |



### Learning Resources

|                 |   |
|-----------------|---|
| Text Books      | <ol style="list-style-type: none"> <li>1. S.P.Jain and K.L.Narang , "Advanced Accountancy", Kalyani Publishers, New Delhi , 2019.</li> <li>2. M.A. Arulanandam and K.S.Raman , "Advanced Accountancy", Himalaya Publishing House, Mumbai, 2019.</li> <li>3. S.N. Maheswari and S.K. Maheswari, "Advanced Accountancy", Vikas Publishing House Pvt.Ltd, New Delhi, 2018.</li> <li>4. R.L.Gupta and Radhaswamy , "Advanced Accountancy", Sultan Chand &amp; Sons, New Delhi, 2019.</li> <li>5. T.S.Reddy and A.Murthy, "Financial Accounting" Margham Publications, Chennai, 2019.</li> <li>6. Parthasarathy, S. and Jaffarulla, A. "Financial Accounting", Kalyani Publishers, New Delhi, 2020.</li> </ol>                                     |
| Reference Books | <ol style="list-style-type: none"> <li>1. P.L Nagarajan , N.Vinayagakam, Mani.P.L , "Principles of Accountancy", S.Chand and Company Ltd, New Delhi, 2013</li> <li>2. M.C.Shukla T.S Grewal, "Introduction to Accountancy", S.Chand and Company Ltd, New Delhi, 2014.</li> <li>3. P.C.Tulsion, "Advanced Accountancy", Dorling Kindersley India Pvt.Ltd, New Delhi, 2018.</li> <li>4. Murugadoss M, Jaya S, Charulatha M and Baskar K, "Financial Accounting" Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2016.</li> <li>5. Naseem Ahmed, Nawab Ali Khan and M.L.Gupta, "Fundamental of Financial Accounting" Ane Books Pvt. Ltd, New Delhi, 2018.</li> <li>6. Dr.Goyal V.K., " Financial Accounting" Excel Books, New Delhi, 2018.</li> </ol> |
| Website Link    | <ol style="list-style-type: none"> <li>1. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>2. E-Pathshala: <a href="http://e-pathshala/index.php/search">http://e-pathshala/index.php/search</a></li> <li>3. You Tube: <a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> <li>4. SWAYAM IIMB</li> <li>5. <a href="https://youtu.be/9Quvow8Cnk">https://youtu.be/9Quvow8Cnk</a></li> </ol>  |
|                 | <div>L-Lecture</div> <div>T-Tutorial</div> <div>P-Practical</div> <div>C-Credit</div>   |

| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |                      |                  |      |       |   |   |   |   |
|--|----------------------|------------------|------|-------|---|---|---|---|
| Course Code  | Course Title         | Course Type      | Sem. | Hours | L | T | P | C |
| 21M2UCCC03   | FINANCIAL ACCOUNTING | DSC THEORY - III | II   | 5     | 4 | 1 | - | 4 |

**CO-PO Mapping**

| CO Number                              | P01   | P02      | P03 | P04      | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--|-------|----------|-----|----------|-----|------|------|------|------|------|
| C01                                    | L     | S        | S   | S        | S   | S    | S    | S    | S    | S    |
| C02                                    | L     | M        | S   | S        | M   | S    | M    | S    | S    | S    |
| C03                                    | M     | S        | S   | S        | M   | S    | M    | S    | S    | S    |
| C04                                    | M     | S        | S   | S        | M   | S    | M    | S    | S    | S    |
| C05                                    | M     | S        | S   | S        | M   | S    | M    | S    | S    | S    |
| Level of Correlation between CO and PO | L-LOW | M-MEDIUM |     | S-STRONG |     |      |      |      |      |      |

|                                      |   |
|--------------------------------------|---|
| <b>Tutorial Schedule</b>             | <ol style="list-style-type: none"> <li>1. Explain the difference between Higher purchase system and Installment system.</li> <li>2. Design the process of Departmentalization and Apportionment of Expenses in Departmental Accounting.</li> <li>3. Compute the final accounts of a Partnership firm.</li> <li>4. Simplify the calculation of Retiring partner loan account detail.</li> <li>5. Explain the Piecemeal Distribution Method.</li> </ol> |
| <b>Teaching and Learning Methods</b> | <ol style="list-style-type: none"> <li>1. Chalk and Talk</li> <li>2. Content beyond syllabus (PPT, you tube / NPTEL video)</li> <li>3. Assignment plan (Individual assignment)</li> <li>4. Mat lab</li> <li>5. MIT or other online course videos or content</li> <li>6. Think-Pair-Share</li> <li>7. For corners Four papers</li> <li>8. Sketch noting</li> <li>9. Flipped class room</li> </ol>  |
| <b>Assessment Methods</b>            | <b>CIA -25%</b>   |
|                                      | 1. Unit Test  |
|                                      | 2. Internal Assessment Test I & II  |
|                                      | 3. Assignment (Online Assignment through Google Class Room)   |
|                                      | 4. Quiz (Conducted through Google forms)  |
|                                      | <b>ESE - 75%</b>  |
| <b>Designed By</b>                   |   |
| <i>N. Shanthakumari</i>              |   |
| <b>Verified By</b>                   |   |
| <i>G. Thyagaraj</i>                  |   |
| <b>Approved By</b>                   |   |
| <i>A. H. Sanyal</i>                  |   |



| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |   |                   |     |       |   |   |                  |          |
|--|---|-------------------|-----|-------|---|---|------------------|----------|
| Course Code  | Course Title  | Course Type       | Sem | Hours | L | T | P                | C        |
| 21M2UCCP01   | MS OFFICE   | DSC PRACTICAL - I | II  | 5     | - | - | 5                | 2        |
| <b>Objective</b>   | To facilitate the students to create various documents, newsletters, brochures, making document and Photographs, charts, presentation, drawings and other graphic images.   |                   |     |       |   |   |                  |          |
| S.No.  | List of Experiments / Programmes  |                   |     |       |   |   | Knowledge Levels | Sessions |
| 1  | Preparing a Govt. Order / Official Letter / Business Letter / Circular Letter Covering formatting commands - font size and styles - bold, underline, upper case, lower case, superscript, subscript, indenting paragraphs, spacing between lines and characters, tab settings etc. using Ms-Word.     |                   |     |       |   |   | K1               | 6        |
| 2  | Printing envelopes and mail merge. To print envelopes with from addresses and to addresses to use mail merges facility for sending a circular letter to many persons To use mail merge facility for printing mailing labels.  |                   |     |       |   |   | K2               | 6        |
| 3  | Creating and editing the table to create a table using table menu<br>I. To create a monthly calendar using cell editing operations like inserting, joining, deleting, splitting and merging cells.<br>II. To create a simple statement for math calculations viz. totaling the column. Using Ms-Excel |                   |     |       |   |   | K2               | 6        |
| 4  | Sorting Data, Filtering Data and creation of Pivot tables.  |                   |     |       |   |   | K2               | 6        |
| 5  | Creating Student's address Database and then list the data on the screen in alphabetical order.<br>I. Performing various queries.<br>II. Generating Query in Access<br>III. Generating the Report from Database<br>IV. Importing and exporting data.  |                   |     |       |   |   | K3               | 6        |
| 6  | Creating a Presentation with Slide Transition - Automatic and Manual with different effects.<br>Using Ms-PowerPoint.  |                   |     |       |   |   | K3               | 6        |
| 7  | Insert the picture; draw a Chart (Pie, Bar, Line) for student's data base.  |                   |     |       |   |   | K4               | 6        |



|                    |  |    |   |
|--------------------|--|----|---|
| 8                  | How you can record a slide show, create a video in PowerPoint.   | K4 | 6 |
| 9                  | Searching for a web site / application / text documents viewing and downloading.   | K5 | 6 |
| 10                 | Create an E-mail account, Retrieving messages from inbox, replying, attaching files filtering and forwarding.  | K5 | 6 |
| Course Outcome     | CO1: To recall the basics of computers and prepare documents, spreadsheets and make small presentations with audio, video and graphics.  | K1 |   |
|                    | CO2: To Summarize how to create, edit,save,merge and print documents.  | K2 |   |
|                    | CO3: To Attain the knowledge about spreadsheet with formula, macros, spell checker using MS-Excel.   | K3 |   |
|                    | CO4: To illustrate the presentation using graphical effects in MS-PowerPoint   | K4 |   |
|                    | CO5: To evaluate the e-mail creation, file attachments and mail forwarding concepts.   | K5 |   |
| Learning Resources |  |    |   |
| Text Books         | 1.Sanjay Saxena, "MS-Office 2000 for everyone", Vikas Publishing House Pvt. Ltd, Reprint 2006  |    |   |
| Reference Books    | 1. Nellai Kannan, "MS-Office", Nels Publications, 3rd Edition, 2004.<br>2. John Walkenbach, Herb Tyson, Michael R.Groh, Faithe Wempen and Lisa A.Bucki , " Microsoft Office 2010 Bible ", Wiley India Pvt. Ltd , Reprint 2010. |    |   |
| Website Link       | Best FREE Microsoft Courses with Certification Online (2022) (guru99.com)  |    |   |

L-Lecture

T-Tutorial

P-Practical

C-Credit

| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |              |                   |     |       |   |   |   |   |
|--|--------------|-------------------|-----|-------|---|---|---|---|
| Course Code  | Course Title | Course Type       | Sem | Hours | L | T | P | C |
| 21M2UCCP01   | MS OFFICE    | DSC PRACTICAL - I | II  | 5     | - | - | 5 | 2 |

#### CO-PO Mapping

| CO Number                              | P01   | P02      | P03      | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--|-------|----------|----------|-----|-----|------|------|------|------|------|
| CO1                                    | S     | S        | S        | S   | M   | S    | S    | S    | M    | S    |
| CO2                                    | S     | S        | M        | S   | S   | M    | S    | M    | S    | S    |
| CO3                                    | M     | S        | S        | S   | S   | S    | M    | S    | S    | S    |
| CO4                                    | S     | S        | S        | M   | M   | S    | S    | S    | M    | M    |
| CO5                                    | M     | M        | S        | S   | S   | S    | M    | S    | S    | S    |
| Level of Correlation between CO and PO | L-LOW | M-MEDIUM | S-STRONG |     |     |      |      |      |      |      |

|                               |                            |
|-------------------------------|----------------------------|
| Tutorial Schedule             | Home Test, E-Assignment    |
| Teaching and Learning Methods | Presentation, Chalk & Talk |
| Assessment Methods            | Assignment, Test, Quiz     |

| Designed By  | Verified By                            | Approved By        |
|--|--|--------------------|
| Mrs.N.Padmavathi<br><i>[Signature]</i><br>Mr.K.Vijayakumar<br><i>[Signature]</i> | Dr.V.Vijayadeepa<br><i>[Signature]</i> | <i>[Signature]</i> |



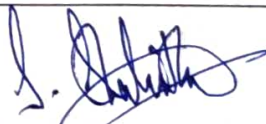
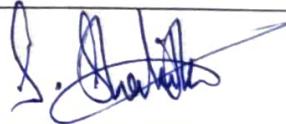
**B.A., B.Sc., B.Com., B.Com.C.A., B.B.A- Environmental Studies Syllabus -LOCF-CBCS with effect from 2021-2022 Onwards**

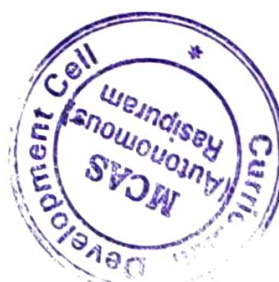
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|                    |   |       |    |
|--------------------|---|-------|----|
| IV                 | <p>Unit 4: Environmental Pollution Environmental pollution : types, causes, effects and controls; Air, water, soil, chemical and noise pollution.</p> <ul style="list-style-type: none"> <li>➤ Nuclear hazards and human health risks.</li> <li>➤ Solid waste management: Control measures of urban and industrial waste.</li> <li>➤ Pollution case studies. Carbon foot-print. Disaster management: floods, earthquakes, cyclones and landslides.</li> <li>➤ Environmental movements: Chipko, Silent valley, Bishnios of Rajasthan. Environmental communication and public awareness, case studies (e.g., CNG vehicles in Delhi).</li> </ul>   | K1-K4 | 8  |
| V                  | <p>Unit 5: Environmental Policies &amp; Practices:</p> <ul style="list-style-type: none"> <li>➤ Climate change, global warming, ozone layer depletion, acid rain and impacts on human communities and agriculture.</li> <li>➤ Environment Laws : Environment Protection Act; Air (Prevention &amp; Control of Pollution) Act; Water (Prevention and control of Pollution) Act; Wildlife Protection Act; Forest Conservation Act; International agreements; Montreal and Kyoto protocols and conservation on Biological Diversity (CBD). The Chemical Weapons Convention (CWC).</li> <li>➤ Nature reserves, tribal population and rights, and human, wildlife conflicts in Indian context</li> </ul> | K1-K4 | 11 |
| Course Outcome     | CO1: Recognize of environmental components.   | K1    |    |
|                    | CO2: Understand the lithosphere, atmosphere, hydrosphere and biosphere.   | K2    |    |
|                    | CO3: Interpret the interrelationships between landforms, weather, water and ecosystems.   | K2    |    |
|                    | CO4: Demonstrate critically on their roles, responsibilities, and identities as citizens, consumers and environmental actors in a complex, interconnected world.  | K3    |    |
|                    | CO5: Use critical thinking, problem-solving, and the methodological approaches of the social sciences, natural sciences, and humanities in environmental problem solving.   | K4    |    |
| Learning Resources |   |       |    |
| Text Books         | <p>1. IGNOU - 1991 - AHE-1/5 - Human Environment Management of Environment - Indira Gandhi open university, New Delhi</p> <p>2. Bharucha, Erach (2005): "Text Book of Environmental Studies for Undergraduate Courses", Universities Press (India) pvt ltd, Hyderabad, India.</p>   |       |    |
| Reference Books    | <p>1. Agarwal, K.C. 2001 Environmental Biology, Nidi Publ. Ltd. Bikaner.</p> <p>2. Bharucha Erach, The Biodiversity of India, Mapin Publishing Pvt. Ltd., Ahmedabad - 380 013, India.</p>   |       |    |
| Website Link       | <p><a href="https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf">https://www.ugc.ac.in/oldpdf/modelcurriculum/env.pdf</a></p> <p><a href="https://swayam.gov.in/nc_details/NPTEL">https://swayam.gov.in/nc_details/NPTEL</a></p>   |       |    |

|                            |  |            |             |          |  |
|----------------------------|--|------------|-------------|----------|--|
| Assignment Topics(Any Two) | 1.Acid Rain in India<br>2.CNG Vehicles<br>3.Air Pollution<br>4.Chipko- Environmental movement<br>5.Silant valley -Environmental movement<br>6.Bishnios of Rajasthan-Environmental movement |            |             |          |  |
| Field Visit                | Students visit to an area to document environmental assets:<br>1. River, Pond, Forest.<br>2.Local polluted site  |            |             |          |  |
|                            | L-Lecture  | T-Tutorial | P-Practical | C-Credit |  |

| CO-PO Mapping                          |     |     |     |     |   |      |  |      |          |   |  |  |
|--|-----|-----|-----|-----|---|------|--|------|----------|---|--|--|
| CO Number                              | P01 | P02 | P03 | P04 | P05   | PSO1 | PSO2   | PSO3 | PSO4     | PSO5  |  |  |
| CO1                                    | S   | S   | M   | M   | M   | S    | S  | S    | S        | M   |  |  |
| CO2                                    | S   | S   | M   | M   | L   | S    | S  | S    | S        | S   |  |  |
| CO3                                    | S   | S   | M   | M   | L   | S    | S  | S    | S        | S   |  |  |
| CO4                                    | S   | S   | M   | M   | L   | S    | S  | S    | S        | S   |  |  |
| CO5                                    | S   | S   | M   | M   | L   | S    | S  | S    | M        | M   |  |  |
| Level of Correlation between CO and PO |     |     |     |     | L-LOW   |      | M-MEDIUM   |      | S-STRONG |   |  |  |
| Tutorial Schedule                      |     |     |     |     | Local field trips, Group discussion about local pollution and polluted areas ,various world pollution case studies. |      |  |      |          |   |  |  |
| Teaching and Learning Methods          |     |     |     |     | Chalk and Talk, Audio-Video Learning, learning through specimens, models and photographs, classroom experiments .   |      |  |      |          |   |  |  |
| Assesment Methods                      |     |     |     |     | Two tests(2*30)=60,<br>Field visit and report(10+10)=20,<br>Two assignments(2*10)=20.<br>Total=100                  |      |  |      |          |   |  |  |
| Designed By                            |     |     |     |     |   |      | Verified By  |      |          | Approved By   |  |  |
| Dr. A .K .SARAVANAN                    |     |     |     |     |   |      |  |      |          |  |  |  |





| B.Com / B.Com CA / BBA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |  |                           |     |       |   |   |                  |         |
|--|--|---------------------------|-----|-------|---|---|------------------|---------|
| Course Code  | Course Title   | Course Type               | Sem | Hours | L | T | P                | C       |
| 21M2UPEC02   | PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT -II   | PROFESSIONAL ENGLISH - II | II  | 4     | 4 | - | -                | 2       |
| Objective  | The main aim of this course is to provide practices of both Soft and Hard skills to the students to make them fit for Corporate World.   |                           |     |       |   |   |                  |         |
| Unit   | Course Content   |                           |     |       |   |   | Knowledge Levels | Session |
| I  | Listening-Communicative Competencies - Word families - Antonyms -prefixes- singular or plural-Blockchain -Building Vocabulary and sentence structure.<br>Speaking - Pair work and small group work -Banking - Money Transaction Methods-leadership.<br>Reading-Comprehension Passage-Business cycles -MESBIC approach-Elaborate the Acronym. Writing-Developing a story with picture - Summary-Template of Summary-Business Ethics- product profile-Mass marketing- Role of modern society.  |                           |     |       |   |   | K1-K2            | 9       |
| II   | Listening: Listening to process description - Drawing a flow chart.<br>Speaking: Role play (formal context)JAM - Just A Minute - E- commerce -Win- Win strategy-Role of drop shipping - Advocating a factsheet-Debate.<br>Reading: Skimming / Scanning - Reading passages on products, equipment and gadgets.<br>Writing: Process Description -Dialogue Writing-definition-Free Writing-Passage Vocabulary: Register specific -Incorporated into the LSRW tasks.   |                           |     |       |   |   | K1-K2            | 9       |
| III  | Digital Competence:<br>Listening-Active Listening-Interviews<br>Speaking-(Exploring Video Conferencing Sites-Zoom-Google Meet-Creating A Vlog - Activity - Create An Official Channel on YouTube.<br>Reading-Digital Competence - Exploring a Website.<br>Writing-Creating a Website - Mind-Map.   |                           |     |       |   |   | K1-K2            | 9       |
| IV   | Creativity and Imagination:<br>Creativity - Imagination - Creative thinking in Communication - Creative thinking in Decision Making - Leadership Skills-Visual Aids-Launch the Power Point Program -Techniques for an Effective oral Presentation - Basic script writing for the short film -Creating a Web Page - Creating Blogs- Features that a Typical Blog - Formats of flyer-Brochure - Difference between Brochure and Pamphlets - Creating Brochures - Poster Writing-Writing Slogan-Captions Making.  |                           |     |       |   |   | K1-K2            | 9       |
| V  | Workplace Communication:<br>Communication-Tips for effective communication in workplace-Warm up Exercises.<br>Speaking Skills - Power Point Presentation - Making PPT effective - Business presentation<br>Reading and Writing Skills - Product Profile - Product Description.<br>Reading and Writing - Writing a Circular- Advantages of Circulars-Key features to make an effective Circular - Minutes of a meeting - Writing Corporate minutes.<br>Writing Skills - Writing effective introduction -Writing an introduction for an Academic essay - Structure of an essay -Tips for developing a good paraphrasing - Punctuation and Capitalization |                           |     |       |   |   | K3               | 9       |
| Course Outcome   | CO1:Recall their own ability to improve their own competence in using the language and read independently the unfamiliar texts with comprehension.   |                           |     |       |   |   | K1               |         |
|  | CO2: Understand the language for speaking with confidence in an intelligible and acceptable manner   |                           |     |       |   |   | K2               |         |
|  | CO3:Apply the importance of reading in life.   |                           |     |       |   |   | K3               |         |
|  | CO4:Analyze the importance of writing in academic life.  |                           |     |       |   |   | K4               |         |
|  | CO5:Evaluate the writing/revision skills , critical thinking skills, risk analysis skills, Research skills, etc  |                           |     |       |   |   | K5               |         |



|                 |   |
|-----------------|---|
| Text Books      | Soft skills - Know yourself and Know the world - Dr.K.Alex. S.Chand& Company, New Delhi , 2021.   |
| Reference Books | <ol style="list-style-type: none"> <li>1. Watson-Guptill, (2000)Flyer Designs of the American Rave Scene, by The Earth Program (Author), Neil Strauss (Introduction), ISBN 0-8230-4751-2, ISBN 978-0-8230-4751-2.</li> <li>2. ForlagNippan/Biblios, (2001) Event Flyer Graphics, ISBN 3-910052-75-4.</li> <li>3. Chan, Deborah and Herero, Carmen (2010). Using Film to Teach Languages, Manchester,Cornerhouse.</li> <li>4. Elizabeth Stinson, Wired (2016): IBM's Got A Plan To Bring Design Thinking To Big Business.</li> <li>5. Forrester Study (2018) "The Total Economic Impact™ Of IBM's Design Thinking Practice: How IBM Drives Client Value And Measurable Outcomes With Its Design Thinking Framework".</li> </ol>  |
| Website Links   | <ol style="list-style-type: none"> <li>1. <a href="https://www.authentic happiness.sas.upenn.edu/learn/creativity">https://www.authentic happiness.sas.upenn.edu/learn/creativity</a></li> <li>2. <a href="https://www.abacademies.org/articles/role-of-creative-thinking-as-an-imperative-tool-incommunication-at-workplace-7438.html">https://www.abacademies.org/articles/role-of-creative-thinking-as-an-imperative-tool-incommunication-at-workplace-7438.html</a></li> <li>3. <a href="https://truscribe.com/embracing-creativity-in-business-communication/">https://truscribe.com/embracing-creativity-in-business-communication/</a></li> <li>4. <a href="https://filmindustry.network/short-films-become-most-important-communicationtool/14005">https://filmindustry.network/short-films-become-most-important-communicationtool/14005</a></li> <li>5. <a href="https://www.yumpu.com/en/document/read/39725802/oral-presentations">https://www.yumpu.com/en/document/read/39725802/oral-presentations</a></li> <li>6. <a href="https://www.teachingenglish.org.uk/article/short-sweet-using-short-films-promotecreativity-communication">https://www.teachingenglish.org.uk/article/short-sweet-using-short-films-promotecreativity-communication</a></li> <li>7. <a href="https://www.slideserve.com/raphael-hardy/writing-the-short-film">https://www.slideserve.com/raphael-hardy/writing-the-short-film</a></li> <li>8. <a href="https://www.educba.com/effective-oral-communication-in-business/">https://www.educba.com/effective-oral-communication-in-business/</a></li> <li>9. <a href="https://www.acc.umu.se/help/web/">https://www.acc.umu.se/help/web/</a></li> <li>10. <a href="https://firstsiteguide.com/what-is-blog/">https://firstsiteguide.com/what-is-blog/</a></li> <li>11. <a href="https://visme.co/blog/flyer-design/">https://visme.co/blog/flyer-design/</a></li> <li>12. <a href="https://venngage.com/features/Brochure-Maker/">https://venngage.com/features/Brochure-Maker/</a></li> <li>13. <a href="https://modernlitho.com/pamphlets-vs-brochures/">https://modernlitho.com/pamphlets-vs-brochures/</a></li> <li>14. <a href="https://www.youtube.com/playlist?list=PLZrhHq0Fe1XpFmMY7KTWJhcelxSl8JOat">https://www.youtube.com/playlist?list=PLZrhHq0Fe1XpFmMY7KTWJhcelxSl8JOat</a></li> <li>15. <a href="https://schools.aglasem.com/136806">https://schools.aglasem.com/136806</a></li> <li>16. <a href="https://blog.hubspot.com/marketing/write-good-instagram-caption">https://blog.hubspot.com/marketing/write-good-instagram-caption</a></li> <li>17. <a href="https://www.wikihow.com/Write-Good-Captions-in-Photojournalism">https://www.wikihow.com/Write-Good-Captions-in-Photojournalism</a></li> <li>18. <a href="https://www.ibm.com/design/thinking/static/media/Enterprise-Design-ThinkingReport.8ab1e9e1.pdf">https://www.ibm.com/design/thinking/static/media/Enterprise-Design-ThinkingReport.8ab1e9e1.pdf</a></li> <li>19. <a href="https://www.wired.com/2016/01/ibms-got-a-plan-to-bring-design-thinking-to-big-business/">https://www.wired.com/2016/01/ibms-got-a-plan-to-bring-design-thinking-to-big-business/</a></li> <li>20. <a href="https://www.creativityatwork.com/2014/02/17/what-is-creativity/">https://www.creativityatwork.com/2014/02/17/what-is-creativity/</a></li> </ol> |

| B.Com / B.Com CA / BBA Syllabus LOCF -CBCS with effect from 2021 -2022 Onwards |   |                          |     |       |   |   |   |   |
|--|---|--------------------------|-----|-------|---|---|---|---|
| Course Code  | Course Title  | Course Type              | Sem | Hours | L | T | P | C |
| 21M2UPEC02   | PROFESSIONAL ENGLISH FOR COMMERCE & MANAGEMENT - II | PROFESSIONAL ENGLISH -II | II  | 4     | 4 | - | - | 2 |

#### CO-PO Mapping

| CO Number                              | P01   | P02      | P03 | P04      | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--|-------|----------|-----|----------|-----|------|------|------|------|------|
| CO1                                    | M     | S        | M   | M        | S   | L    | M    | M    | M    | L    |
| CO2                                    | S     | M        | L   | M        | S   | M    | M    | S    | M    | S    |
| CO3                                    | S     | S        | M   | L        | L   | M    | S    | M    | S    | M    |
| CO4                                    | M     | M        | L   | M        | S   | M    | M    | S    | L    | L    |
| CO5                                    | M     | S        | M   | S        | M   | S    | S    | L    | S    | M    |
| Level of Correlation between CO and PO | L-LOW | M-MEDIUM |     | S-STRONG |     |      |      |      |      |      |

|                                      |  |
|--------------------------------------|--|
| <b>Tutorial Schedule</b>             | 1. Explain the concept of Black Chain.<br>2. Design Win- Win strategy in your own way.<br>3. Draw Mind -Map<br>4. Write a Slogan for Educational Institutions.<br>5. Analyze the Warm up Exercises.  |
| <b>Teaching and Learning Methods</b> | 1. Chalk and Talk<br>2. Content beyond syllabus (PPT, you tube / NPTEL video)<br>3. Assignment plan (Individual assignment)<br>4. Mat lab<br>5. MIT or other online course videos or content<br>6. Think-Pair-Share<br>7. For corners Four papers<br>8. Sketch noting<br>9. Flipped class room |
| <b>Assessment Methods</b>            | CIA - 25%<br>1. Unit Test<br>2. Internal Assessment Test I & II<br>3. Assignment (Online Assignment through Google Class room)<br>4. Quiz (Conducted through Google Forms)<br>ESE - 75%  |

|              |              |             |
|--------------|--------------|-------------|
| Designed By  | Verified By  | Approved By |
| G. Thangavel | G. Thangavel | J. Sankar   |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title  | Course Type     | Sem. | Hours | L | T | P                | C        |
|-----------------------|---|-----------------|------|-------|---|---|------------------|----------|
| 21M3UCCC04            | COMPANY LAW AND SECRETARIAL PRACTICE  | DSC THEORY - IV | III  | 5     | 5 | - | -                | 4        |
| <b>Objective</b>      | 1. To classify the provisions of Companies Act.<br>2. To develop the knowledge on formation of Company and Documents required.<br>3. To understand the procedure for which the company wound up.  |                 |      |       |   |   |                  |          |
| Unit                  | Course Content  |                 |      |       |   |   | Knowledge Levels | Sessions |
| <b>I</b>              | Introduction of Companies Act 1956 - Highlights of Recent Amendments of Companies Act -Types and Formation of Companies-Certification of Incorporation- Commencement of Business-Memorandum of Association- Purpose- Alteration of Memorandum-Articles of Association- Contents - Alteration of Articles of Association-Relationship between Articles and Memorandum of Association- Recent Amendments in Companies Act 2013. |                 |      |       |   |   | K1               | 15       |
| <b>II</b>             | <b>Prospectus</b> -Definition and Contents - Deemed Prospectus-Misstatement in Prospectus- Doctrine of Ultra Virus-Doctrine of Indoor Management.   |                 |      |       |   |   | K2               | 12       |
| <b>III</b>            | <b>Key Managerial Personnel</b> -Directors-Qualifications and Powers-Duties and Liabilities- Appointment and Removal-Company Secretary - Qualifications - Appointment and Removal - Position of a Company Secretary- Duties and Liabilities of a Company Secretary.   |                 |      |       |   |   | K3               | 13       |
| <b>IV</b>             | <b>Company Meetings</b> - Proxy - Quorum - Chairman - Duties of a Company Secretary regarding Company Meetings - Notice- Agenda- Minutes.   |                 |      |       |   |   | K3               | 10       |
| <b>V</b>              | <b>Corporate Winding up</b> -Modes of Winding up -Compulsory Winding up by the Court - Voluntary Winding up - Role of Company Secretary in the Winding up of the Company.   |                 |      |       |   |   | K4               | 10       |
| <b>Course Outcome</b> | CO1: Describe the basic concepts relating to Company Law 2013.  |                 |      |       |   |   | K2               |          |
|                       | CO2: Interpret the knowledge of provisions and process relating for company formations.   |                 |      |       |   |   | K2               |          |
|                       | CO3:Discuss the role of key personnel under the Companies Act 2013  |                 |      |       |   |   | K2               |          |
|                       | CO4: Evaluate the knowledge of different secretarial activities of companies.   |                 |      |       |   |   | K5               |          |
|                       | CO5: Creating Agenda and minutes for the Company meetings and to know the different types and process of winding- up of Companies.  |                 |      |       |   |   | K6               |          |



### Learning Resources

|                        |   |
|------------------------|---|
| <b>Text Books</b>      | <ol style="list-style-type: none"> <li>1. Taxman, "Companies Act 2013 with rules", Taxman Publications (Pvt.) Ltd., New Delhi, 2014.</li> <li>2. MC.L.Bagaril Asok. K, "Company Law", Vikas Publishing House, New Delhi, 12th Edition, 2013.</li> <li>3. M.C. Kuchhal, "A Text Book of Company Law", Mahavir Publications, Mumbai, 2015.</li> <li>4. J.Shanthi, "Company Law", Margham Publications, Chennai, 2015.</li> </ol>  |
| <b>Reference Books</b> | <ol style="list-style-type: none"> <li>1. The Companies Act 2013, "The Institute of Company Secretaries of India", Kluwer India (Pvt.) Ltd, Mumbai, 2016.</li> <li>2. Dr.S.M.Shukla and CS.K.Jain" Company Law and Secretarial Practice", Sahithya Bhavan Publications, Agra, 2019.</li> <li>3. N.D.Kapoor, "Elements of Company Law", Sultan Chand &amp; Sons publications, New Delhi, 31st Edition 2017.</li> </ol>   |
| <b>Website Link</b>    | <ol style="list-style-type: none"> <li>1. <a href="http://www.dphu.org/uploads/attachements/books/books_3498_0.pdf">www.dphu.org/uploads/attachements/books/books_3498_0.pdf</a></li> <li>2. <a href="https://www.youtube.com/watch?v=G9MyWFgsNLU">https://www.youtube.com/watch?v=G9MyWFgsNLU</a></li> <li>3. <a href="https://www.youtube.com/watch?v=gEDSdXW0JPQ&amp;list=PLWKgfZAhHUZaqiDvDUNORypEhPdmZHzg3">https://www.youtube.com/watch?v=gEDSdXW0JPQ&amp;list=PLWKgfZAhHUZaqiDvDUNORypEhPdmZHzg3</a></li> <li>4. <a href="https://www.youtube.com/watch?v=AdDQ05rP7jE&amp;list=PLgK6tNi_UlbXbk9foc3khX8ecmlaq4FTd">https://www.youtube.com/watch?v=AdDQ05rP7jE&amp;list=PLgK6tNi_UlbXbk9foc3khX8ecmlaq4FTd</a></li> </ol> |
|                        | <div>L-Lecture</div> <div>T-Tutorial</div> <div>P-Practical</div> <div>C-Credit</div>   |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title                         | Course Type     | Sem. | Hours | L | T | P | C |
|-------------|--------------------------------------|-----------------|------|-------|---|---|---|---|
| 21M3UCCC04  | COMPANY LAW AND SECRETARIAL PRACTICE | DSC THEORY - IV | III  | 5     | 5 | - | - | 4 |

**CO-PO Mapping**

| CO Number                              | P01 | P02 | P03 | P04 | P05   | PSO1     | PSO2     | PSO3 | PSO4 | PSO5 |
|--|-----|-----|-----|-----|-------|----------|----------|------|------|------|
| CO1                                    | S   | S   | M   | M   | M     | S        | S        | M    | M    | M    |
| CO2                                    | S   | M   | S   | S   | M     | S        | M        | S    | S    | M    |
| CO3                                    | M   | S   | S   | S   | S     | M        | S        | S    | S    | S    |
| CO4                                    | S   | M   | M   | M   | M     | S        | M        | M    | M    | M    |
| CO5                                    | S   | S   | M   | S   | S     | S        | S        | M    | S    | S    |
| Level of Correlation between CO and PO |     |     |     |     | L-LOW | M-MEDIUM | S-STRONG |      |      |      |

**Tutorial Schedule**

1. Explain the relationship between Articles of Association and Memorandum of Association.
2. Design the prospectus of the Newly Launched Company.
3. Determine the duties and Liabilities of the a company Secretary.
4. Prepare an Agenda for company meeting.
5. Simplify the procedures in modes of winding up of a company.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

**Assessment Methods**

**CIA -25%**

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

**ESE - 75%**

| Designed By                    | Verified By    | Approved By  |
|--------------------------------|----------------|--------------|
| Gr. Bharathi<br>[Gr. BHARATHI] | G. Thyagarajan | A. K. Sankar |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title  | Course Type    | Sem. | Hours | L | T | P                | C        |
|-----------------------|---|----------------|------|-------|---|---|------------------|----------|
| 21M3UCCC05            | CORPORATE ACCOUNTING - I  | DSC THEORY - V | III  | 6     | 4 | 2 | -                | 4        |
| <b>Objective</b>      | 1. To recall the Accounting procedures followed by the Company.<br>2. To explain the Corporate Accounting in conformity with the provisions of the Companies Act.<br>3. To outline conceptual knowledge of the fundamentals of the corporate accounting.<br>4. To understand the various techniques of preparing accounting and financial statements. |                |      |       |   |   |                  |          |
| Unit                  | Course Content  |                |      |       |   |   | Knowledge Levels | Sessions |
| I                     | <b>Share capital:</b> Meaning and types of shares - Issue and allotment of equity and preference shares - Issue at par, premium and at discount - Calls in advance - calls in arrears - Over Subscription- Under Subscription - Forfeiture of shares - Meaning - Reason for Forfeiture - Re-issue of forfeited shares - Pro-rata Allotment.           |                |      |       |   |   | K1               | 15       |
| II                    | <b>Preference shares:</b> Issue of preference shares - kinds of preference shares - Advantages and Disadvantages of preference shares - Provisions relating to redemption of preference shares - Capital profits and Revenue profits - Redemption out of Revenue Reserves and Fresh issue of Bonus shares.  |                |      |       |   |   | K2               | 12       |
| III                   | <b>Profit Prior to Incorporation</b> - Apportionment of expenses-Variou types - Pre-incorporation - Post-incorporation - Final Accounts of Companies - Preparation of Statement of Profit and Loss and Balance Sheet (New Format).  |                |      |       |   |   | K3               | 13       |
| IV                    | <b>Valuation of Goodwill:</b> Need -Methods: Normal Profit Method, Super profit method, Capitalization method - Valuation of Shares: Need-Methods of valuation: Net Asset Method, Yield Method and Fair Value Method.   |                |      |       |   |   | K3               | 10       |
| V                     | <b>Liquidation of Companies</b> - Order of payments - Preferential Creditors - Liquidator's remuneration - Statement of Affairs and Deficiency A/c - Liquidator's Final Statement of Accounts.  |                |      |       |   |   | K3               | 10       |
| <b>Course Outcome</b> | CO1:Remember the issue of shares under different methods and Forfeiture of Shares.  |                |      |       |   |   | K1               |          |
|                       | CO2:Interpret the knowledge and techniques of Redemption of Preference Shares.  |                |      |       |   |   | K2               |          |
|                       | CO3: Discuss the Apportionment of Expenses under Profit Prior to Incorporation and Apply the knowledge of preparation of Final Accounts of Companies.   |                |      |       |   |   | K2               |          |
|                       | CO4: Summarize the important insights of valuation of Goodwill and shares.  |                |      |       |   |   | K2               |          |
|                       | CO5: Analyze the knowledge of Liquidation of Companies and Order of Payment.  |                |      |       |   |   | K4               |          |



| Learning Resources |  |            |             |          |
|--------------------|--|------------|-------------|----------|
| Text Books         | <ol style="list-style-type: none"> <li>1. S.P.Jain and K.L.Narang, "Advanced Accounting", Kalyani Publications, 16th Revised Edition, Reprint 2018.</li> <li>2. R.L.Gupta and M.Radhasamy, "Advanced Accounts", Sulthan&amp; Chand Publications, 16th Edition, Reprint 2018.</li> <li>3. Dr. M.A. Arulanandam and Dr. K.S. Raman, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 32nd Edition 2018.</li> <li>4. T.S.Reddy and Murthy.A, "Corporate Accounting", Margham Publications, Chennai, 6th Edition, Reprint 2018.</li> <li>5. M.Palaniyappan, "Corporate Accounting", Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2017.</li> </ol>   |            |             |          |
| Reference Books    | <ol style="list-style-type: none"> <li>1. S.N.Maheswari and S.K.Maheswari "Corporate Accounting", Vikas Publishing House, New Delhi, 2018.</li> <li>2. R.S.N. Pillai and V.K. Bhagavathiand S.Uma , "Fundamentals of Advanced Accounting", Sultan Chand &amp; Co. Ltd., New Delhi.2018.</li> <li>3. M.C. Shukla ,T.S.Grewal and S.C.Gupta , " Advanced Accounts", S.Chand &amp; Co. Ltd., New Delhi, 2018.</li> <li>4. K.R. Paul., "Accountancy", New Central Book Agency Pvt. Ltd., Kolkata, 2019.</li> <li>5. A. Mukherjee and M. Hanif, "Corporate Accounting", Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2019.</li> <li>6. Nirmal Gupta and Chhavi Sharma, "Corporate Accounting Theory and Practice", Ane Books India, New Delhi, 2018.</li> </ol> |            |             |          |
| Website Link       | <ol style="list-style-type: none"> <li>1. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>2. E-Pathshala: <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>3. You Tube: <a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> <li>4. <a href="https://www.youtube.com/watch?v=kzIBCe5MATk">https://www.youtube.com/watch?v=kzIBCe5MATk</a></li> <li>5. <a href="https://www.youtube.com/watch?v=NC7BGIWzAUK">https://www.youtube.com/watch?v=NC7BGIWzAUK</a></li> </ol>   |            |             |          |
|                    | L-Lecture  | T-Tutorial | P-Practical | C-Credit |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title             | Course Type    | Sem. | Hours | L | T | P | C |
|-------------|--------------------------|----------------|------|-------|---|---|---|---|
| 21M3UCCC05  | CORPORATE ACCOUNTING - I | DSC THEORY - V | III  | 6     | 4 | 2 | - | 4 |

**CO-PO Mapping**

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO2       | S   | M   | S   | M   | M   | S    | M    | S    | M    | M    |
| CO3       | S   | M   | M   | S   | S   | S    | M    | M    | S    | S    |
| CO4       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO5       | S   | S   | M   | S   | S   | S    | S    | M    | S    | S    |

Level of Correlation  
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

1. Determine the process of Pro-rata allotment of Public Limited Company.
2. Explain the provision relating to Redemption of Preference Shares by Public Limited Company.
3. Prepare Final Accounts of Public Limited Companies (Practically)
4. Explain the process of computing the Good will of share of Reputed Public Limited Company
5. Design the format in settling the Remuneration by Liquidator while the company is being Wound up.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

**Assessment Methods**

**CIA -25%**

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

**ESE - 75%**

**Designed By**

**Verified By**

**Approved By**

[S. ARULJOATHI]

G. Thejaswini

A. h. bany



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title   | Course Type     | Sem. | Hours | L | T | P                | C        |
|-----------------------|--|-----------------|------|-------|---|---|------------------|----------|
| 21M3UCCC06            | COMPUTERIZED ACCOUNTING WITH TALLY PRIME   | DSC THEORY - VI | III  | 5     | 5 | - | -                | 4        |
| <b>Objective</b>      | 1. To understand the basic knowledge in the computerized accounting systems and its applications in the area of business.<br>2. To analyze the practical knowledge relating the computerized accounting with tally.<br>3. To discuss the computer application in the field of Accounting.<br>4. To develop practical skills in the application of Tally Package. |                 |      |       |   |   |                  |          |
| Unit                  | Course Content   |                 |      |       |   |   | Knowledge Levels | Sessions |
| <b>I</b>              | <b>Introduction to Accounting:</b> Accounting basis and terms -Branches of accounting - Accounting with Tally - Introduction to Tally - Company creation - Accounting groups - Accounting ledgers - Accounting vouchers - Vouchers entry.  |                 |      |       |   |   | K1               | 10       |
| <b>II</b>             | <b>Inventory Management with Tally:</b> Stock groups - Stock items - Stock category - Unit of measures - Warehouse inventory vouchers.   |                 |      |       |   |   | K2               | 10       |
| <b>III</b>            | <b>Tax Application in Tally:</b> Introduction to GST - GST activation and classification - GST computation - Composite GST - Input Tax credit - Tax Invoice, Credit and Debit Notes - Returns -Transfer of Input Tax Credit - Time and Value of Supply - Recent features.  |                 |      |       |   |   | K3               | 15       |
| <b>IV</b>             | <b>Accounting and Inventory Reports :</b> Trading, Profit and loss A/c - Balance Sheet -Ledgers - Cost centre and budget reports - Cash book and bank book - Inventory reports - Decision supporting tools - Ratio analysis - Cash flows - Fund flow - Budgeting system - Printing of reports - Voucher and bill printing etc.                                   |                 |      |       |   |   | K3-K4            | 15       |
| <b>V</b>              | <b>Technology Advantage of Tally:</b> Tally audit - Tally vault - Back up, restore, merge and split of database - ODBC interface - Export and Import of data - Web enabled reporting.  |                 |      |       |   |   | K4-K5            | 10       |
| <b>Course Outcome</b> | CO1: Identify the knowledge of Tally.  |                 |      |       |   |   | K1               |          |
|                       | CO2: Understand the concept of accounting with Tally in detail.  |                 |      |       |   |   | K2               |          |
|                       | CO3: Apply the practical knowledge for tax application in Tally in future.   |                 |      |       |   |   | K3               |          |
|                       | CO4: Analyze the preparation of accounting and inventory reports.  |                 |      |       |   |   | K4               |          |
|                       | CO5: Outline the knowledge about technology and advantage of Tally.  |                 |      |       |   |   | K1               |          |



### Learning Resources

| Learning Resources |  |            |             |          |
|--------------------|--|------------|-------------|----------|
| Text Books         | <ol style="list-style-type: none"><li>1. A.K. Nadhani and K.K. Nadhani, "Implementing Tally 6.3", BPB Publications, New Delhi, 2018.</li><li>2. Narmada Agarwal, "Tally 6.3", Dream Tech., New Delhi, 2014.</li><li>3. Tally Institute, "Tally Prime GST", Tally, 2022.</li><li>4. RAKESH SANGWAN, "TALLY PRIME", ASCENT PUBLICATION, Rajasthan, 2021.</li><li>5. Institute of Computer Accountants, "Tally", Vikas Publishing House, New Delhi, 2016.</li></ol>   |            |             |          |
| Reference Books    | <ol style="list-style-type: none"><li>1. Vishnu priya singh, "Tally 9.0", Vikas Publishing House, New Delhi, 2011.</li><li>2. "Computerized Accounting using Tally ERP 9", Sahaj Enterprise, Tally Education Private Ltd, 2017.</li><li>3. Tally 9.0 - "A complete Reference "Tally Solutions (Pvt) Limited, 2009.</li><li>4. S.S. Bhatia, Vikram Gupta, "Computer Based Accounting System", Kalyani Publishers, New Delhi, 2015.</li><li>5. Tally 9 Up to releases 3.0, Computech Publications Ltd., New Delhi, 2011.</li></ol>   |            |             |          |
| Website Link       | <ol style="list-style-type: none"><li>1. <a href="https://nielit.gov.in/kohima/content/tally-erp-9">https://nielit.gov.in/kohima/content/tally-erp-9</a></li><li>2. <a href="https://sscstudy.com/tally-erp-9-book-pdf-free-download/">https://sscstudy.com/tally-erp-9-book-pdf-free-download/</a></li><li>3. <a href="https://www.jaincollege.ac.in/jecvvp/pdf/e-Business-Accounting-Tally-Notes-IV-sem.pdf">https://www.jaincollege.ac.in/jecvvp/pdf/e-Business-Accounting-Tally-Notes-IV-sem.pdf</a></li><li>4. <a href="https://cleartax.in/s/basic-guide-to-use-tally-erp-9-release-6-for-gst">https://cleartax.in/s/basic-guide-to-use-tally-erp-9-release-6-for-gst</a></li><li>5. <a href="https://www.youtube.com/watch?v=POtl52psVW8">https://www.youtube.com/watch?v=POtl52psVW8</a></li></ol> |            |             |          |
|                    | L-Lecture  | T-Tutorial | P-Practical | C-Credit |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title                             | Course Type     | Sem. | Hours | L | T | P | C |
|-------------|--|-----------------|------|-------|---|---|---|---|
| 21M3UCCC06  | COMPUTERIZED ACCOUNTING WITH TALLY PRIME | DSC THEORY - VI | 3    | 5     | 5 | - | - | 4 |

**CO-PO Mapping**

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1       | L   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO2       | L   | M   | S   | S   | M   | S    | M    | S    | S    | S    |
| CO3       | M   | S   | S   | S   | M   | S    | M    | S    | S    | S    |
| CO4       | M   | S   | S   | S   | M   | S    | M    | S    | S    | S    |
| CO5       | M   | S   | S   | S   | M   | S    | M    | S    | S    | S    |

Level of Correlation  
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

1. Design a Company creation page.
2. Determine the inventory methods adopted by various super markets.
3. Compute GST for various brands of mobile phones.
4. Solve the stock maintenance problem of a grocery shop.
5. Design the ODBC technology used at Tally Prime.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room
10. Visible quiz

**Assessment Methods**

**CIA -25%**

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms)

**ESE - 75%**

**Designed By**

**Verified By**

**Approved By**

*[Signature]*

*G. Thirupathi*

*Ar. h. Sankar*



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code      | Course Title   | Course Type      | Sem | Hours | L | T | P                | C        |
|------------------|--|------------------|-----|-------|---|---|------------------|----------|
| 21M3UCCC07       | MARKETING CONCEPTS   | DSC THEORY - VII | III | 5     | 5 | - | -                | 3        |
| <b>Objective</b> | 1. To give basic knowledge about the Concepts, Principles, Tools and Techniques of marketing.<br>2. To discuss the road map for learners to choose their career in the field of marketing.<br>3. To understand the students to the latest trends in marketing.   |                  |     |       |   |   |                  |          |
| Unit             | Course Content   |                  |     |       |   |   | Knowledge Levels | Sessions |
| I                | <b>Marketing</b> : Meaning and Definition of Marketing - Evolution of Modern Marketing Concept - Marketing Orientation Vs Selling Orientation - Comparison - Role of Marketing in Modern Organizations - Marketing Mix- Concept and Components - New Horizons of Marketing : Global Marketing - Service Marketing - Social Marketing or Cause Marketing - Online Marketing -Sustainable Marketing - Micro marketing - Relationship Marketing - Customized Marketing.   |                  |     |       |   |   | K1               | 15       |
| II               | <b>Consumer Behaviour:</b> Concept - Process of Consumer Buying - Factors influencing Consumer Buying Decisions - Customer Relationship Management - Market Segmentation - Concept - Process - Bases for Market Segmentation- Requirements of Effective Market Segmentation.   |                  |     |       |   |   | K2               | 10       |
| III              | <b>Product:</b> Meaning and Importance - Classification of products - Concept of product item, product line and product mix - Product Life Cycle (PLC) - stages - Management strategies of different stages of Product Life cycle -New Product Development Process - <b>Pricing:</b> Meaning and Significance of pricing - Pricing objectives - Factors affecting pricing decisions - Approaches to pricing - Cost oriented, Demand oriented and Competition oriented pricing - Different Methods of pricing - Pricing strategies for new products.    |                  |     |       |   |   | K3               | 15       |
| IV               | <b>Promotion:</b> Nature and Importance - Concept of push and pull mix - Types of promotion: Advertising - Functions and advantages of Advertising - Advertisement copy - Requirements of good advertisement copy - Personal selling - essentials of effective selling - Sales promotion -Meaning, functions and different methods of sales promotion. <b>Physical Distribution:</b> Meaning - Definition - Objectives - Components: Order Processing - Storage and Warehousing- Inventory Control - Material Handling - Transportation and Logistics. |                  |     |       |   |   | K3               | 12       |
| V                | <b>Digital Marketing:</b> Introduction - Meaning - Concept - Scope - Importance of digital marketing - Traditional marketing Vs Digital marketing - Challenges and Opportunities for digital marketing - Digital penetration in the Indian market - Digital marketing landscape: an overview.  |                  |     |       |   |   | K3               | 8        |



|                    |  |            |             |          |
|--------------------|--|------------|-------------|----------|
| Course Outcome     | CO1: Interpret the Modern Marketing Concepts and New horizons of Marketing.  | K2         |             |          |
|                    | CO2: Analyze the Consumer Behaviour and Strategies of Market Segmentation.   | K4         |             |          |
|                    | CO3: Develop the knowledge of product and different stages of Product Life Cycle (PLC) and Pricing strategies for new products.  | K6         |             |          |
|                    | CO4: Illustrate the knowledge of Promotion and Physical Distribution.  | K4         |             |          |
|                    | CO5: Discuss the Challenges and Opportunities in Digital Marketing.  | K2         |             |          |
| Learning Resources |  |            |             |          |
| Text Books         | 1. R.S.N.Pillai and Bagavathi, "Marketing Management", Sultan Chand & Co, New Delhi, 2014.<br>2. Dr.C.B.Gupta and Dr.RajanNair, "Marketing management", Sultan Chand & Sons, New Delhi. 2014.<br>3. S.A.Sherlekar, "Modern Marketing", Himalaya Publishing House, Mumbai. 2015.<br>4. RajanSaxena, "Marketing Management", Tata McGraw Hill Publishing Company Limited, New Delhi, 2014.<br>5. Philip Kotler, "Marketing Management", Pearson Education Pvt. Ltd, 2015.  |            |             |          |
| Reference Books    | 1. V S Ramaswamy & S Namakumari, "Marketing Management" (Latest Edition) - McGraw Hill Education (India) Private Limited, New Delhi.<br>2. William J Stanton, "Fundamentals of Marketing", McGraw Hill Publishing Co, New York, 2016.<br>3. Lamb. Hair, McDaniel, "Marketing", Cengage Learning Inc USA 2016.<br>4. Rayport, Jeffrey F and Jaworksi. Bernard J, "Introduction to E-Commerce", Tata McGraw Hill, New Delhi, 2017.<br>5. K. N. Malhotra, and D. Satyabhushan: "Marketing Research", Pearson Education, New Delhi, 2015.  |            |             |          |
| Website Link       | 1. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a><br>2. E-Pathshala: <a href="http://e-pathshala/index.php/search">http://e-pathshala/index.php/search</a><br>3. You Tube: <a href="http://you tube/index.php/search">http://you tube/index.php/search</a><br>4. Vidya-MitraPortal: <a href="http://vidyamitra.inflibnet.ac.in/index.php/search">http://vidyamitra.inflibnet.ac.in/index.php/search</a><br>5. e-PG Pathshala : <a href="http://epgp.inflibnet.ac.in/ahl.php?csrno=7">http://epgp.inflibnet.ac.in/ahl.php?csrno=7</a> |            |             |          |
|                    | L-Lecture  | T-Tutorial | P-Practical | C-Credit |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title       | Course Type      | Sem. | Hours | L | T | P | C |
|-------------|--------------------|------------------|------|-------|---|---|---|---|
| 21M3UCCC07  | MARKETING CONCEPTS | DSC THEORY - VII | III  | 5     | 5 | - | - | 3 |

**CO-PO Mapping**

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1       | M   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| CO2       | S   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| CO3       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO4       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO5       | S   | S   | S   | S   | M   | S    | S    | S    | S    | S    |

Level of Correlation  
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

1. Explain the Role of Modern Marketing Concept.
2. Determine the Factors influencing Buying Behaviour.
3. Design the Steps in New Product Development.
4. Determine the types of Promotion.
5. Prepare the Challenges and opportunities for Digital Marketing.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

**Assessment Methods**

**CIA -25%**

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms.)

**ESE - 75%**

**Designed By**

**Verified By**

**Approved By**

*N. Anandharaj*  
(N. ANANDHARAJ)

*G. Thirupur*

*A. K. Sanyal*



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code    | Course Title   | Course Type       | Sem | Hours | L                | T | P        | C |
|----------------|--|-------------------|-----|-------|------------------|---|----------|---|
| 21M4UCCC08     | MANAGEMENT INFORMATION SYSTEM  | DSC THEORY - VIII | IV  | 5     | 5                | - | -        | 4 |
| Objective      | To Learn the Basic Concepts & Organization of Management Information System.   |                   |     |       |                  |   |          |   |
| Unit           | Course Content   |                   |     |       | Knowledge Levels |   | Sessions |   |
| I              | MIS Concept - Definition - Role of Management - Impact - MIS and the user - Role and Importance of Management - Process of Management: Planning - Organizing - Staffing -Coordinating and Directing - Controlling. |                   |     |       | K1               |   | 14       |   |
| II             | Strategic management of business and planning - Decision making: Concepts - methods, tools and procedures - Organizational Decision making - Information.  |                   |     |       | K2               |   | 13       |   |
| III            | Development of MIS: Ascertaining, Determining the information requirement - Development and Implementation of the MIS - Organization for Development of the MIS - Information Technology.                          |                   |     |       | K3               |   | 12       |   |
| IV             | Application of MIS in manufacturing sector - Decision support system - Enterprise Management System.   |                   |     |       | K4               |   | 11       |   |
| V              | Object-oriented Technology (OOT) - Client Server Architecture - Business process Reengineering (BPR).  |                   |     |       | K4               |   | 10       |   |
| Course Outcome | CO1: To Recall the knowledge on Management & Planning.   |                   |     |       | K1               |   |          |   |
|                | CO2: To Discuss about Decision making Concepts in MIS.   |                   |     |       | K2               |   |          |   |
|                | CO3: To Determine the Development and Implement of MIS.  |                   |     |       | K3               |   |          |   |
|                | CO4: To Analyze the Decision support & Enterprise Management system.   |                   |     |       | K4               |   |          |   |
|                | CO5: To Evaluate the concept of OOT & BPR.   |                   |     |       | K4               |   |          |   |



### Learning Resources

|                 |   |
|-----------------|---|
| Text Books      | Management Information System - W.S. Javadekar, TMH   |
| Reference Books | Management Information Systems - George M. Marakas · James A. O'Brien   |
| Website Link    | <a href="https://www.tutorialspoint.com/management_information_system/index.htm">https://www.tutorialspoint.com/management_information_system/index.htm</a> |

L-Lecture

T-Tutorial

P-Practical

C-Credit

**B.com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title                  | Course Type       | Sem | Hours | L | T | P | C |
|-------------|-------------------------------|-------------------|-----|-------|---|---|---|---|
| 21M4UCCC08  | MANAGEMENT INFORMATION SYSTEM | DSC THEORY - VIII | IV  | 5     | 5 | - | - | 4 |

**CO-PO Mapping**

| CO Number                              | P01   | P02      | P03 | P04      | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--|-------|----------|-----|----------|-----|------|------|------|------|------|
| CO1                                    | M     | S        | M   | S        | S   | M    | S    | S    | S    | S    |
| CO2                                    | M     | S        | S   | S        | S   | M    | S    | S    | S    | S    |
| CO3                                    | S     | S        | S   | S        | S   | S    | S    | M    | S    | S    |
| CO4                                    | S     | S        | M   | S        | S   | S    | M    | S    | S    | S    |
| CO5                                    | M     | S        | M   | L        | L   | M    | M    | S    | S    | S    |
| Level of Correlation between CO and PO | L-LOW | M-MEDIUM |     | S-STRONG |     |      |      |      |      |      |

|                                      |                            |
|--------------------------------------|----------------------------|
| <b>Tutorial Schedule</b>             | Home Test, E-Assignment    |
| <b>Teaching and Learning Methods</b> | Presentation, Chalk & Talk |
| <b>Assessment Methods</b>            | Assignment, Test, Quiz     |

| Designed By  | Verified By                            | Approved By        |
|--|--|--------------------|
| Mrs.N.Padmavathi<br><i>[Signature]</i><br>Mr.K.Vijayakumar<br><i>[Signature]</i> | Dr.V.Vijayadeepa<br><i>[Signature]</i> | <i>[Signature]</i> |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title   | Course Type     | Sem. | Hours | L | T | P                | C        |
|-----------------------|--|-----------------|------|-------|---|---|------------------|----------|
| 21M4UCCC09            | CORPORATE ACCOUNTING - II  | DSC THEORY - IX | IV   | 6     | 4 | 2 | -                | 4        |
| <b>Objective</b>      | The main aim of this course is to create awareness about Corporate Accounting in conformity with the provisions of Companies Act, Indian Accounting Standards and IFRS.  |                 |      |       |   |   |                  |          |
| Unit                  | Course Content   |                 |      |       |   |   | Knowledge Levels | Sessions |
| <b>I</b>              | <b>Indian Accounting Standards:</b> Meaning - Benefits - Limitations - First Time Adoption of Indian Accounting Standards (AS-101) - Presentation of Financial Statements (AS-1) - Comparison of IFRS and Indian Accounting Standards - Valuation of Inventories (AS-2): Definition of Inventories - Cost of Inventories -Exclusion from Cost of Inventories - Net Realizable Value.   |                 |      |       |   |   | K1               | 10       |
| <b>II</b>             | <b>Amalgamation, Absorption and External Reconstruction (AS-14)</b> - Meaning- Purchase Consideration -Types of Amalgamation - Methods of Accounting for Amalgamation - Amalgamation in the nature of Merger - Amalgamation in the nature of Purchase. <b>Internal Reconstruction</b> - Meaning - Reorganization of share capital - Consolidation and Sub- division of share capital - Post reconstruction Balance Sheet.    |                 |      |       |   |   | K2               | 15       |
| <b>III</b>            | <b>Holding Company Accounts:</b> Capital Profit - Revenue Profit - Cost of Control - Minority Interest- Elimination of Common Transactions - Unrealized Profit - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet ( Intercompany Investment is Excluded).   |                 |      |       |   |   | K3               | 12       |
| <b>IV</b>             | <b>Accounts of Banking Companies:</b> Meaning of banking- Slip system of ledger posting - Non-Performing Assets - Classification - Provisions for NPA - Rebate on Bills Discounted - Interest on doubtful debts - Preparation of Profit and Loss Account and Balance Sheet (New Format).   |                 |      |       |   |   | K3-K4            | 11       |
| <b>V</b>              | <b>Accounts of Insurance Companies:</b> Life Insurance: Meaning of life insurance- Features- Types of life insurance- Important terms used- Calculation of Correct Life Assurance fund - Revenue Account - Valuation Balance Sheet - Profit and Loss Account - Balance Sheet (New Format) - General Insurance: Fire Insurance and Marine Insurance - Revenue Account - Profit and Loss Account - Balance Sheet (New Format). |                 |      |       |   |   | K4-K5            | 12       |
| <b>Course Outcome</b> | CO1: Outline about Amalgamation, Absorption and External Reconstruction.   |                 |      |       |   |   | K1               |          |
|                       | CO2: Explain the procedure for alteration of Share Capital and preparation of Post-reconstruction Balance sheet.   |                 |      |       |   |   | K2               |          |



|                    |   |            |
|--------------------|---|------------|
|                    | CO3: Illustrate the way in which preparation of Holding Company Accounts.   | K3         |
|                    | CO4: Analyze the preparation of Banking company accounts as per new Regulations.  | K4         |
|                    | CO5: Evaluate the preparation of Insurance company accounts as per new Regulations.   | K5         |
| Learning Resources |   |            |
| Text Books         | 1. S.P.Jain and K.L.Narang, "Advanced Accounting", Kalyani Publications, 16th Revised Edition, Reprint 2018.<br>2. R.L.Gupta and M.Radhasamy, "Advanced Accounts", Sulthan& Chand Publications, 16th Edition Reprint 2018.<br>3. Dr. M.A. Arulanandam and Dr. K.S. Raman, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 32nd Edition 2018.<br>4. T.S.Reddy and Murthy.A, "Corporate Accounting", Margham Publications, Chennai, 6th Edition Reprint 2018.<br>5. M.Palaniyappan, "Corporate Accounting", Vijay Nicholes Imprint Pvt. Ltd., Chennai, 2017.<br>6. Chintan N. Patel, Bhupendra Mantri, A Quick Guide To Indian Accounting Standards (Ind AS), 4th Edition 2017. |            |
| Reference Books    | 1. S.N.Maheswari and S.K.Maheswari "Corporate Accounting", Vikas Publishing House, New Delhi, 2018.<br>2. R.S.N. Pillai and V.K. Bhagavathi and S.Uma , "Fundamentals of Advanced Accounting", Sultan Chand & Co. Ltd., New Delhi.2018.<br>3. M.C. Shukla ,T.S.Grewaland S.C.Gupta , "Advanced Accounts", S.Chand & Co. Ltd., New Delhi, 2018.<br>4. K.R. Paul, "Accountancy", New Central Book Agency Pvt. Ltd., Kolkata, 2019.<br>5. A. Mukherjee and M. Hanif, "Corporate Accounting", Tata McGraw-Hill Publishing Co. Ltd., New Delhi, 2019.<br>6. Nirmal Gupta and Chhavi Sharma, "Corporate Accounting Theory and Practice", Ane Books India, New Delhi, 2018.                        |            |
| Website Link       | 1. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a><br>2. E-Pathshala: <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a><br>3. You Tube: <a href="http://you tube /index.php/search">http://you tube /index.php/search</a><br>4. <a href="https://www.youtube.com/watch?v=kzIBCe5MATk">https://www.youtube.com/watch?v=kzIBCe5MATk</a><br>5. <a href="https://www.youtube.com/watch?v=NC7BGIWzAUK">https://www.youtube.com/watch?v=NC7BGIWzAUK</a>  |            |
|                    | L-Lecture   | T-Tutorial |
|                    | P-Practical   | C-Credit   |

| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |                           |                 |      |       |   |   |   |   |
|--|---------------------------|-----------------|------|-------|---|---|---|---|
| Course Code  | Course Title              | Course Type     | Sem. | Hours | L | T | P | C |
| 21M4UCCC09   | CORPORATE ACCOUNTING - II | DSC THEORY - IX | IV   | 6     | 4 | 2 | - | 4 |

**CO-PO Mapping**

| CO Number                              | P01 | P02 | P03 | P04 | P05   | PSO1     | PSO2     | PSO3 | PSO4 | PSO5 |
|--|-----|-----|-----|-----|-------|----------|----------|------|------|------|
| C01                                    | S   | S   | S   | S   | S     | S        | S        | S    | S    | S    |
| C02                                    | S   | M   | S   | M   | M     | S        | M        | S    | M    | M    |
| C03                                    | S   | M   | M   | S   | S     | S        | M        | M    | S    | S    |
| C04                                    | S   | S   | S   | S   | S     | S        | S        | S    | S    | S    |
| C05                                    | S   | S   | M   | S   | S     | S        | S        | M    | S    | S    |
| Level of Correlation between CO and PO |     |     |     |     | L-LOW | M-MEDIUM | S-STRONG |      |      |      |

|                                      |  |
|--------------------------------------|--|
| <b>Tutorial Schedule</b>             | <ol style="list-style-type: none"> <li>1. Design the format of Indian Accounting Standards.</li> <li>2. Explain the process of Amalgamation of two Limited Companies.</li> <li>3. Prepare an activity regarding the Holding of a Public Limited Company.</li> <li>4. Determine the evaluation and performance of banking companies in wake of increasing Non-Performing Assets for Banking Companies.</li> <li>5. Simplify the procedure for preparation of Profit &amp; Loss A/c and Balance Sheet of General Insurance Companies.</li> </ol> |
| <b>Teaching and Learning Methods</b> | <ol style="list-style-type: none"> <li>1. Chalk and Talk</li> <li>2. Content beyond syllabus (PPT, you tube / NPTEL video)</li> <li>3. Assignment plan (Individual assignment)</li> <li>4. Mat lab</li> <li>5. MIT or other online course videos or content</li> <li>6. Think-Pair-Share</li> <li>7. For corners Four papers</li> <li>8. Sketch noting</li> <li>9. Flipped class room</li> <li>10. Visible quiz</li> </ol>   |
| <b>Assessment Methods</b>            | <div>CIA - 25%</div> <ol style="list-style-type: none"> <li>1. Unit Test</li> <li>2. Internal Assessment Test I &amp; II</li> <li>3. Assignment (Online Assignment through Google Class Room)</li> <li>4. Quiz (Conducted through Google forms)</li> </ol> <div>ESE - 75%</div>  |

| Designed By       | Verified By          | Approved By         |
|-------------------|----------------------|---------------------|
| <i>G. Bleasto</i> | <i>G. Thangapuli</i> | <i>A. h. Sanyal</i> |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title   | Course Type    | Sem. | Hours | L | T | P                | C        |
|-----------------------|--|----------------|------|-------|---|---|------------------|----------|
| 21M4UCCC10            | FINANCIAL MANAGEMENT   | DSC THEORY - X | IV   | 5     | 4 | 1 | -                | 4        |
| <b>Objective</b>      | Familiarize the students with the conceptual framework of financial management and enable them to understand the practical application of financial management.  |                |      |       |   |   |                  |          |
| Unit                  | Course Content   |                |      |       |   |   | Knowledge Levels | Sessions |
| I                     | <b>Financial Management:</b> Meaning - Nature, Scope and Objectives of financial management - Role and Functions of Financial Management - Financial decisions - Relationship between Risk and Return - Sources of finance: Short-term and Long-term finance - Functions and responsibilities of finance manager.  |                |      |       |   |   | K1               | 10       |
| II                    | <b>Capital Structure Decision</b> - Introduction - Importance - Optimal Capital Structure - Theories of Capital Structure - Net Income Approach - Net Operating Income Approach - MM Hypothesis - Factors Determining Capital Structure -Capitalization : Over and Under Capitalization - Merits and Demerits - <b>Cost of Capital</b> - Meaning - Significance - Computation of cost of capital - Cost of debt, Preference, Equity and Retained Earnings - Weighted Average Cost of Capital.<br><b>Leverages</b> - Meaning and Significance - Operating, Financial and Combined leverages -EBIT and EPS analysis. |                |      |       |   |   | K2               | 15       |
| III                   | <b>Capital Budgeting Decision</b> - Meaning - Need - Importance - Capital Rationing - Traditional and Modern methods of Return Analysis - Return On Investment(ROI) - Payback period - Average Rate of Return (ARR) - Discounted Cash Flow (DCF) - Net Present Value (NPV) - Profitability Index - Internal Rate of Return (IRR).  |                |      |       |   |   | K3               | 15       |
| IV                    | <b>Dividend Decision:</b> Meaning and Significance of dividend - Forms of Dividend - Determinants of dividend policy - Theories of Dividend - Irrelevance theory: MM's models - Relevance theory: Walter's model - Gordon's model.   |                |      |       |   |   | K4-K5            | 10       |
| V                     | <b>Working Capital Management Decision:</b> Meaning and Concept of working capital - Significance - Determinants and Computation of working capital - Receivable and Payable management - Treasury management - Estimation of working capital.   |                |      |       |   |   | K4-K5            | 10       |
| <b>Course Outcome</b> | CO1: Identify the concepts of Financial Management.  |                |      |       |   |   | K1               |          |
|                       | CO2: Understand the Capital Structure and Cost of Capital for Strategic financial decision Making.   |                |      |       |   |   | K2               |          |
|                       | CO3: Determine the leverages and Capital Budgeting.  |                |      |       |   |   | K3               |          |
|                       | CO4: Categorize the knowledge of Dividend decisions.   |                |      |       |   |   | K4               |          |
|                       | CO5: Support the concept of Working Capital.   |                |      |       |   |   | K5               |          |



| Learning Resources |  |            |             |          |
|--------------------|--|------------|-------------|----------|
| Text Books         | <ol style="list-style-type: none"> <li>1. Sharma R. K. Shashi.K. Gupta, "Financial Management Theory and Practice", Kalyani Publishers, 8th Edition, 2014.</li> <li>2. I. M. Pandey, "Financial Management", Vikas Publishing (Pvt) Ltd., New Delhi, 11th Edition, 2015.</li> <li>3. Prasanna Chandra, "Fundamentals of Financial Management", McGraw Hill Education (India) Pvt Ltd., New Delhi, 6th Edition, 2014.</li> <li>4. Khan M. Y &amp; Jain P. K, "Financial Management", McGraw Hill Education (India) Pvt Ltd., New Delhi, 7th Edition, 2015.</li> <li>5. P. Periyasamy, "Financial Management", McGraw Hill Education (India) Pvt Ltd., New Delhi, 3rd Edition, 2011.</li> </ol>  |            |             |          |
| Reference Books    | <ol style="list-style-type: none"> <li>1. Home, J.C. Van, "Financial Management and Policy". Prentice Hall of India, New Delhi, 2019.</li> <li>2. Bhalla, V.K., "Financial Management and Policy", Anmol Publications, New Delhi, 2018.</li> <li>3. Singh, J.K. "Financial Management- Text and Problems", Dhanpat Rai and Company, New Delhi, 2016.</li> <li>4. R. P. Rastogi, "Fundamentals of Financial Management", Galgotia Publications, New Delhi, 2019.</li> <li>5. Battacharya, Hrishikas, "Working Capital Management - Strategies and Techniques", Prentice Hall of India, New Delhi, 2018.</li> <li>6. Srivastava.R.M, "Financial Management", Pragati Prakashan Publications, Meerut, 2018.</li> <li>7. Viswanath.S.R., "Financial Management", Sage Publications, New Delhi, 2017.</li> <li>8. Kulshrestia.R.S., "Financial Management", Sahitya Bhawan Publications, Agra, 2016.</li> </ol> |            |             |          |
| Website Link       | <ol style="list-style-type: none"> <li>1. e-PG Pathshala: <a href="http://epgp.inflibnet.ac.in/NPTEL/">http://epgp.inflibnet.ac.in/ NPTEL /</a></li> <li>2. <a href="https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQluYNtTA==">https://epgp.inflibnet.ac.in/Home/ViewSubject?catid=0YyNXHI8GPO8SUQluYNtTA==</a></li> <li>3. <a href="https://www.youtube.com/watch?v=mX9nd0eQ-6g">https://www.youtube.com/watch?v=mX9nd0eQ-6g</a></li> <li>4. <a href="https://www.pfh-university.com/blog/financial-management-what-is-it-and-why-is-it-important.html">https://www.pfh-university.com/blog/financial-management-what-is-it-and-why-is-it-important.html</a></li> </ol>   |            |             |          |
|                    | L-Lecture  | T-Tutorial | P-Practical | C-Credit |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title         | Course Type    | Sem. | Hours | L | T | P | C |
|-------------|----------------------|----------------|------|-------|---|---|---|---|
| 21M4UCCC10  | FINANCIAL MANAGEMENT | DSC THEORY - X | IV   | 5     | 4 | 1 | - | 4 |

**CO-PO Mapping**

| CO Number                              | P01 | P02 | P03 | P04 | P05   | PSO1     | PSO2 | PSO3     | PSO4 | PSO5 |
|--|-----|-----|-----|-----|-------|----------|------|----------|------|------|
| CO1                                    | S   | S   | S   | S   | S     | S        | S    | M        | S    | S    |
| CO2                                    | S   | M   | S   | S   | S     | S        | S    | M        | S    | S    |
| CO3                                    | S   | S   | M   | S   | M     | S        | S    | S        | S    | S    |
| CO4                                    | M   | M   | M   | S   | S     | S        | S    | S        | S    | S    |
| CO5                                    | S   | M   | S   | M   | S     | S        | S    | S        | S    | S    |
| Level of Correlation between CO and PO |     |     |     |     | L-LOW | M-MEDIUM |      | S-STRONG |      |      |

|                                      |  |
|--------------------------------------|--|
| <b>Tutorial Schedule</b>             | 1. Explain the Scope and objectives of Financial Management.<br>2. Compute the Cost of Capital.<br>3. Design traditional and Modern methods of Return Analysis as Capital Budget.<br>4. Determine the theories of Dividend.<br>5. Computation of Working Capital.  |
| <b>Teaching and Learning Methods</b> | 1. Chalk and Talk<br>2. Content beyond syllabus (PPT, you tube / NPTEL video)<br>3. Assignment plan (Individual assignment)<br>4. Mat lab<br>5. MIT or other online course videos or content<br>6. Think-Pair-Share<br>7. For corners Four papers<br>8. Sketch noting<br>9. Flipped class room<br>10. Visible quiz |
| <b>Assessment Methods</b>            | <b>CIA -25%</b>  |
|                                      | 1. Unit Test   |
|                                      | 2. Internal Assessment Test I & II   |
|                                      | 3. Assignment (Online Assignment through Google Class Room)  |
|                                      | 4. Quiz (Conducted through Google forms)   |
|                                      | <b>ESE - 75%</b>   |

| Designed By   | Verified By   | Approved By  |
|---|---------------|--------------|
|  | G. Thangapuri | A. K. Sanyal |



| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |   |                    |      |       |   |   |                  |          |
|--|---|--------------------|------|-------|---|---|------------------|----------|
| Course Code  | Course Title  | Course Type        | Sem. | Hours | L | T | P                | C        |
| 21M4UCCP02   | TALLY   | DSC PRACTICAL - II | IV   | 5     | 2 | - | 5                | 3        |
| Objective  | The course aims to enable the students to acquire basic knowledge in the computerized accounting system and its applications in the areas of business.  |                    |      |       |   |   |                  |          |
| Unit   | List of Experiments / Programmes  |                    |      |       |   |   | Knowledge Levels | Sessions |
| I  | Company Information - Company creation - Select Company - Shut Company - Alter Company - Split Company Data - Backup and Restore - Gateway of Tally Accounts info - Groups - Ledgers -Voucher Types.  |                    |      |       |   |   | K1               | 12       |
| II   | Inventory info and Vouchers info - Stock Group - Stock Category - Stock item - Unit of Measures - Warehouse - Accounting Vouchers - Inventory Vouchers.   |                    |      |       |   |   | K2               | 12       |
| III  | Tax Application in Tally: Introduction to GST - GST activation and classification - GST computation - Composite GST - Credit and Debit Notes - Returns -Transfer of Input Tax Credit.   |                    |      |       |   |   | K3               | 12       |
| IV   | Technology Advantage of Tally: ODBC interface - Export and import of data - Web enabled reporting.  |                    |      |       |   |   | K4               | 12       |
| V  | Display of Financial Statements - Trial Balance - Day Book - Accounts Book - Statement of Accounts - Inventory Books - Statement of Inventory -Statutory Info - Statutory Reports.  |                    |      |       |   |   | K5               | 12       |
| Course Outcome   | CO1: Outline a clear cut understanding of accounting software i.e., Tally ERP.9.  |                    |      |       |   |   | K1               |          |
|  | CO2: Understand the required skill and can be employed as Tally Data entry operator.  |                    |      |       |   |   | K2               |          |
|  | CO3: Apply the practical knowledge for statement of accounts.   |                    |      |       |   |   | K3               |          |
|  | CO4: Simplify the preparation of final accounts.  |                    |      |       |   |   | K4               |          |
|  | CO5: Evaluate the knowledge about gate way of Tally accounts.   |                    |      |       |   |   | K5               |          |
| Learning Resources   |   |                    |      |       |   |   |                  |          |
| Text Books   | 1. Tally Essential the official book from Tally, "Tally Education Pvt. Ltd.," 2021.<br>2. A.K. Nadhani and K.K. Nadhani, "Implementing Tally 6.3", BPB Publications, New Delhi, 2018.<br>3. Narmada Agarwal, "Tally 6.3", Dream Tech., New Delhi, 2014.<br>4. Tally Institute, "Tally Prime GST", Tally, 2022.<br>5. Rakesh Sangwan, "TALLY PRIME", Ascent Publication, Rajasthan, 2021.<br>6. Institute of Computer Accountants, "Tally", Vikas Publishing House, New Delhi, 2016. |                    |      |       |   |   |                  |          |



|                 |  |
|-----------------|--|
| Reference Books | <ol style="list-style-type: none"> <li>1. Vishnu priya singh, "Tally 9.0", Vikas Publishing House, New Delhi, 2011.</li> <li>2. "Computerized Accounting using Tally ERP 9", Sahaj Enterprise, Tally Education Private Ltd, 2017.</li> <li>3. Tally 9.0 - "A complete Reference "Tally Solutions (Pvt) Limited, 2009.</li> <li>4. S.S. Bhatia, Vikram Gupta, "Computer Based Accounting System", Kalyani Publishers, New Delhi, 2015.</li> <li>5. Tally 9 Up to releases 3.0, Computech Publications Ltd., New Delhi, 2011.</li> </ol>   |
| Website Link    | <ol style="list-style-type: none"> <li>1. <a href="https://nielit.gov.in/kohima/content/tally-erp-9">https://nielit.gov.in/kohima/content/tally-erp-9</a></li> <li>2. <a href="https://sscstudy.com/tally-erp-9-book-pdf-free-download/">https://sscstudy.com/tally-erp-9-book-pdf-free-download/</a></li> <li>3. <a href="https://www.jaincollege.ac.in/jecvvp/pdf/e-Business-Accounting-Tally-Notes-IV-sem.pdf">https://www.jaincollege.ac.in/jecvvp/pdf/e-Business-Accounting-Tally-Notes-IV-sem.pdf</a></li> <li>4. <a href="https://cleartax.in/s/basic-guide-to-use-tally-erp-9-release-6-for-gst">https://cleartax.in/s/basic-guide-to-use-tally-erp-9-release-6-for-gst</a></li> <li>5. <a href="https://www.youtube.com/watch?v=POtI52psVW8">https://www.youtube.com/watch?v=POtI52psVW8</a></li> </ol> |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title | Course Type              | Sem. | Hours | L | T | P | C |
|-------------|--------------|--------------------------|------|-------|---|---|---|---|
| 21M4UCCP02  | TALLY        | DSC<br>PRACTICAL<br>- II | IV   | 5     | 2 | - | 3 | 3 |

**CO-PO Mapping**

| CO Number                              | P01 | P02 | P03 | P04 | P05   | PSO1     | PSO2 | PSO3     | PSO4 | PSO5 |
|--|-----|-----|-----|-----|-------|----------|------|----------|------|------|
| CO1                                    | S   | S   | S   | S   | M     | S        | S    | S        | M    | S    |
| CO2                                    | S   | S   | M   | S   | S     | M        | S    | M        | S    | S    |
| CO3                                    | M   | S   | S   | S   | S     | S        | M    | S        | S    | S    |
| CO4                                    | S   | S   | S   | M   | M     | S        | S    | S        | M    | M    |
| CO5                                    | M   | M   | S   | S   | S     | S        | M    | S        | S    | S    |
| Level of Correlation between CO and PO |     |     |     |     | L-LOW | M-MEDIUM |      | S-STRONG |      |      |

**Tutorial Schedule**

1. Design a Company creation page.
2. Determine the inventory methods adopted by various super Markets.
3. Compute GST for various brands of mobile phones.
4. Solve the stock maintenance problem of a grocery shop.
5. Design the ODBC technology used at Tally Prime.

**Teaching and Learning Methods**

1. Content beyond syllabus (PPT, you tube / NPTEL video)
2. Assignment plan (individual assignment)
3. Mat lab
4. MIT or other online course videos or content

**Assessment Methods**

**CIA - 40%**

1. Unit wise Model Practicals

2. Assignment (Online Assignment through Google Class Room)

**ESE - 60%**

5 Questions -1 each from every unit. (5x10=50 Marks); Record Note:10 Marks

**Designed By**

*[Signature]*

**Verified By**

*G. Thangavelu*

**Approved By**

*A. K. Sanyal*



**List of Skill Based Elective Course (SEC) for B.Com CA**  
**SYLLABUS - LOCF-CBCS Pattern**  
**EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards**

| S.No. | SEMESTER | COURSE_CODE | TITLE OF THE COURSE        |
|-------|----------|-------------|----------------------------|
| 1     | III      | 21M3UCCS01  | PRINCIPLES OF AUDITING     |
| 2     | IV       | 21M4UCCS02  | E-COMMERCE                 |
| 3     | V        | 21M5UCCS03  | HUMAN RESOURCE MANAGEMENT  |
| 4     | VI       | 21M6UCCS04  | INTERNET AND WEB DESIGNING |



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title   | Course Type   | Sem. | Hours | L | T | P                | C        |
|-----------------------|--|---------------|------|-------|---|---|------------------|----------|
| 21M3UCCS01            | PRINCIPLES OF AUDITING   | SEC THEORY -I | III  | 3     | 3 | - | -                | 2        |
| <b>Objective</b>      | 1. To understand the Auditing and audit programme.<br>2. To analyze an internal audit and vouching of trading transactions.<br>3. To create the procedures to be followed for verification and valuation of assets and liabilities.  |               |      |       |   |   |                  |          |
| Unit                  | Course Content   |               |      |       |   |   | Knowledge Levels | Sessions |
| I                     | <b>Nature of Auditing:</b> Auditing - Introduction- Meaning - Definition - Origin - Objectives - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes.  |               |      |       |   |   | K1               | 5        |
| II                    | <b>Internal Control:</b> Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book -Vouching of Trading Transactions - Vouching of Impersonal Ledger.  |               |      |       |   |   | K2-K3            | 5        |
| III                   | <b>Verification and Valuation of Assets and Liabilities:</b> Verification and Valuation of Assets and Liabilities - Auditor's position regarding the valuation and verifications of Assets and Liabilities - Depreciation - Reserves and Provisions.   |               |      |       |   |   | K3-k4            | 7        |
| IV                    | <b>Audit of Joint Stock Companies :</b> Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types. |               |      |       |   |   | K4-K5            | 7        |
| V                     | <b>Auditing and Investigation:</b> Investigation - Objectives of Investigation - Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.   |               |      |       |   |   | K4-K5            | 6        |
| <b>Course Outcome</b> | CO1: Develop the basic principles of the auditing.   |               |      |       |   |   | K6               |          |
|                       | CO2: Understand the procedural aspects relating to internal control and Vouching.  |               |      |       |   |   | k2               |          |
|                       | CO3: Apply the practical knowledge relating to the procedures of Auditing practice of Joint Stock companies.   |               |      |       |   |   | K3               |          |
|                       | CO4: Aware the provisions relating to audit of Joint Stock companies   |               |      |       |   |   | K2               |          |
|                       | CO5: Analyze the procedural facets for investigation of companies.   |               |      |       |   |   | K4               |          |

### Learning Resources

|                        |  |
|------------------------|--|
| <b>Text Books</b>      | <ol style="list-style-type: none"> <li>1. Varsha Ainapure &amp; Mukund Ainapure, "Auditing and Assurance", PHL Private Limited, New Delhi, 2009.</li> <li>2. Pradeep Kumar, Baldev Suchdeva, "Auditing Principles &amp; Practices", Kalyani Publishers, 2014.</li> <li>3. Dinkar Pagare, "Principles of Auditing", Sultan Chand &amp; Sons, New Delhi, 2007.</li> <li>4. B.N.Tandon, S.Sudharsanam, "Practical Auditing", Sultan Chand &amp; Sons, New Delhi, 2008.</li> <li>5. M.S .Ramaswamy, "Principles and Practice of Auditing", Taxmann Publications, New Delhi, 2010.</li> </ol> |
| <b>Reference Books</b> | <ol style="list-style-type: none"> <li>1. Pradeep Kumar, Baldev Suchdeva, "Auditing Principles &amp; Practices", Kalyani Publishers, 2014.</li> <li>2. B.N. Tandon, "Practical Auditing", Sultan Chand &amp; Sons, New Delhi, 2007.</li> <li>3. Choudhry Chopde, "Auditing", Sheth Publications, Mumbai, 2018.</li> <li>4. S.D.Sharma, "Auditing Principles &amp; Practices", Taxmann Publications Pvt. Ltd, New Delhi, 2010.</li> <li>5. Ravinder Kumar and Virendra Sharma, "Auditing: Principles and Practices", Kalyani Publishers, 2009.</li> </ol>                                 |
| <b>Website Link</b>    | <ol style="list-style-type: none"> <li>1. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>2. E-Pathshala: <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>3. You Tube :<a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> </ol>   |
|                        | <div>L-Lecture</div> <div>T-Tutorial</div> <div>P-Practical</div> <div>C-Credit</div>  |



| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |                        |                |      |       |   |   |   |   |
|--|------------------------|----------------|------|-------|---|---|---|---|
| Course Code  | Course Title           | Course Type    | Sem. | Hours | L | T | P | C |
| 21MBUCCS01   | PRINCIPLES OF AUDITING | SEC THEORY - I | III  | 3     | 3 | - | - | 2 |

CO-PO Mapping

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1       | L   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO2       | L   | M   | S   | S   | M   | S    | M    | S    | S    | S    |
| CO3       | M   | S   | S   | S   | M   | S    | M    | S    | S    | S    |
| CO4       | M   | S   | S   | S   | M   | S    | M    | S    | S    | S    |
| CO5       | M   | S   | S   | S   | M   | S    | M    | S    | S    | S    |

| Level of Correlation between CO and PO |  | L-LOW   | M-MEDIUM | S-STRONG |
|--|--|---|----------|----------|
| Tutorial Schedule                      |  | 1. Explain the types of Auditing.<br>2. Design the procedure for vouching of cash book.<br>3. Determine the procedure for valuation of Assets and Liabilities.<br>4. Prepare a good audit report of a Joint Stock Company.<br>5. Compute Audit and Investigation under provisions of Companies Act. |          |          |
| Teaching and Learning Methods          |  | 1. Chalk and Talk<br>2. Content beyond syllabus (PPT, you tube / NPTEL video)<br>3. Assignment plan (Individual assignment)<br>4. Mat lab<br>5. MIT or other online course videos or content<br>6. Think-Pair-Share<br>7. For corners Four papers<br>8. Sketch noting<br>9. Flipped class room      |          |          |
| Assessment Methods                     |  | CIA -25%  |          |          |
|  |  | 1. Unit Test  |          |          |
|  |  | 2. Internal Assessment Test I & II  |          |          |
|  |  | 3. Assignment (Online Assignment through Google Class Room)   |          |          |
|  |  | 4. Quiz (Conducted through Google forms)  |          |          |
|  |  | ESE - 75%   |          |          |

| Designed By       | Verified By   | Approved By |
|-------------------|---------------|-------------|
| G. M. G. ELVARANE | G. Thiruparam | A. h. Sany  |





**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title   | Course Type     | Sem | Hours | L | T                | P        | C |
|-------------|--|-----------------|-----|-------|---|------------------|----------|---|
| 21M4UCCS02  | E-COMMERCE   | SEC THEORY - II | IV  | 3     | 3 | -                | -        | 2 |
| Objective   | To enable the students to learn the basics of electronic commerce, essential knowledge on Network Infrastructure.  |                 |     |       |   |                  |          |   |
| Unit        | Course Content   |                 |     |       |   | Knowledge Levels | Sessions |   |
| I           | Introduction to e-Commerce: Electronic Commerce and its Benefits-Impact of Electronic Commerce - Classification of Electronic Commerce - Applications of Electronic Commerce Technologies - Business Models - Architectural Framework.   |                 |     |       |   | K1               | 6        |   |
| II          | E-Marketing: Meaning and Definition-Traditional Marketing Vs. E-Marketing-Online Marketing-E-Advertising-Internet Marketing Trends-E-Branding-E-Supply Chain Management-M Banking-M-Commerce-M-Marketing.  |                 |     |       |   | K2               | 6        |   |
| III         | Electronic Data Interchange (EDI) : Applications - Security and Privacy Issues - Software Implementations - Value Added Networks - Internal Information System - Work-flow Automation and Coordination - Customization - Supply Chain Management .   |                 |     |       |   | K3               | 6        |   |
| IV          | E-Communication: E-Business communication-Importance of E-Technology- E-Business conferencing-Audio conferencing-Tele conferencing-Video Conferencing-Advantages and disadvantages of types of conferencing-Need for Electronic mail-Meaning-Nature-Application and uses of E-mail-Virtual Education and Business. |                 |     |       |   | K3               | 6        |   |
| V           | Security in E - Commerce: Digital Signatures-Net Work Security-Data Encryption-Secret Keys and Public Keys-Mobile Commerce-Technologies for Mobile Commerce- Intelligent Web Design, requirements and Setting-Web site goals and Objectives-IT Security.   |                 |     |       |   | K4               | 6        |   |

|                    |   |    |
|--------------------|---|----|
| Course Outcome     | CO1: To Define E-Commerce Concepts.   | K1 |
|                    | CO2: To Explain the Concepts of E-Marketing & SCM.  | K2 |
|                    | CO3: To Illustrate E-Technologies & Business Communication.   | K2 |
|                    | CO4: To Classify the Data Encryption & Mobile Commerce..  | K3 |
|                    | CO5: To Evaluate the Website goals and IT security.   | K4 |
| Learning Resources |   |    |
| Text Books         | 1. Joseph, Prentice. P.T. (2015)). E- Commerce- A Managerial Perspective. Hall of India, New Delhi.<br>2. Krishna Moorthy, (2016), E-Commerce Management, Vikas Publication House, New Delhi.   |    |
| Reference Books    | 1. Bhasker, B. (2017). Electronic Commerce Framework, Technologies and Applications. New Delhi: McGraw Hill Educations.<br>2. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart<br>3. C.S.V, Murthy (2016). E-Commerce(concepts ,Models,Strategies). Himalaya publishing house, New Delhi.<br>4. Dr.C.S. Rayudu (2016). E-Commerce and E-Business. Himalaya publishing house New Delhi. |    |
| Website Link       | <a href="https://www.tutorialspoint.com/e_commerce/index.htm">https://www.tutorialspoint.com/e_commerce/index.htm</a>   |    |

L-Lecture

T-Tutorial

P-Practical

C-Credit

| B.com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |              |                 |     |       |   |   |   |   |
|--|--------------|-----------------|-----|-------|---|---|---|---|
| Course Code  | Course Title | Course Type     | Sem | Hours | L | T | P | C |
| 21M4UCCS02   | E-COMMERCE   | SEC THEORY - II | IV  | 3     | 3 | - | - | 2 |

CO-PO Mapping

| CO Number                              | P01   | P02      | P03      | P04 | P05 | PS01 | PS02 | PS03 | PS04 | PS05 |
|--|-------|----------|----------|-----|-----|------|------|------|------|------|
| CO1                                    | M     | S        | S        | S   | S   | M    | S    | S    | S    | S    |
| CO2                                    | M     | S        | M        | S   | S   | M    | S    | S    | S    | S    |
| CO3                                    | M     | S        | S        | S   | S   | S    | S    | M    | S    | S    |
| CO4                                    | S     | S        | M        | S   | S   | S    | M    | S    | S    | S    |
| CO5                                    | M     | S        | M        | M   | S   | M    | S    | S    | S    | S    |
| Level of Correlation between CO and PO | L-LOW | M-MEDIUM | S-STRONG |     |     |      |      |      |      |      |

|                               |                            |
|-------------------------------|----------------------------|
| Tutorial Schedule             | Home Test, E-Assignment    |
| Teaching and Learning Methods | Presentation, Chalk & Talk |
| Assessment Methods            | Assignment, Test, Quiz     |

| Designed By  | Verified By                            | Approved By        |
|--|--|--------------------|
| Mrs.N.Padmavathi<br><i>[Signature]</i><br>Mr.K.Vijayakumar<br><i>[Signature]</i> | Dr.V.Vijayadeepa<br><i>[Signature]</i> | <i>[Signature]</i> |





List of Non Major Elective Course (NMEC) offered by the B.Com CA  
SYLLABUS - LOCF-CBCS Pattern  
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards

| S.No. | SEMESTER | COURSE_CODE | TITLE OF THE COURSE               |
|-------|----------|-------------|-----------------------------------|
| 1     | III      | 21M3UCCN01  | DIGITAL MARKETING                 |
| 2     | III      | 21M3UCCN02  | SOCIAL AND RURAL ENTREPRENEURSHIP |
| 3     | IV       | 21M4UCCN03  | CORPORATE GOVERNANCE              |
| 4     | IV       | 21M4UCCN04  | ENTERPRISE RESOURCE PLANNING      |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title  | Course Type | Sem | Hours | L | T | P                | C       |
|-----------------------|---|-------------|-----|-------|---|---|------------------|---------|
| 21M3UCCN01            | DIGITAL MARKETING   | NMEC - I    | 3   | 2     | 2 | - | -                | 2       |
| <b>Objective</b>      | 1. To introduce the concept, tools and techniques of digital marketing in the new millennium.<br>2. To understand the concept of digital marketing tools and its benefits.  |             |     |       |   |   |                  |         |
| Unit                  | Course Content  |             |     |       |   |   | Knowledge Levels | Session |
| I                     | <b>Digital Marketing:</b> Introduction - Meaning - Concept - Scope - Importance of digital marketing - Traditional marketing Vs digital marketing - Challenges and Opportunities for digital marketing - Digital penetration in the Indian market - Digital marketing landscape: an overview. |             |     |       |   |   | K1               | 3       |
| II                    | <b>Digital Marketing Management:</b> Digital marketing mix - Segmentation - Targeting - Differentiation - Positioning - Digital environment: Digital technology and customer - Relationship management - Digital consumers and their buying decision process.                                 |             |     |       |   |   | K2               | 3       |
| III                   | <b>Digital Marketing Presence:</b> Concept and role of Internet in marketing - Online marketing domains - Website design and Domain name branding - Online advertising: Types, formats, requisites of a good online advertising - E-mail marketing: types and strategies.                     |             |     |       |   |   | K2               | 3       |
| IV                    | <b>Interactive marketing:</b> Concept - Social media marketing: concept and tools - Online communities and social networks - Blogging: Types and role - Video marketing: tools and techniques.  |             |     |       |   |   | K3               | 3       |
| V                     | <b>Ethical and Legal issues:</b> Legal challenges in digital marketing - Regulatory framework for digital marketing in India.   |             |     |       |   |   | K3               | 3       |
| <b>Course Outcome</b> | CO1: Assess the impact of digital technology in changing the business environment.  |             |     |       |   |   | K2               |         |
|                       | CO2: Understand the nuances of digital platform.  |             |     |       |   |   | K2               |         |
|                       | CO3: Analyze the effectiveness of digital platform campaign.  |             |     |       |   |   | K4               |         |
|                       | CO4: Identify the various digital marketing tools such as Social media and Blogging   |             |     |       |   |   | K1               |         |
|                       | CO5: Understand the framework for digital marketing in India.   |             |     |       |   |   | K2               |         |

**Learning Resources**

|                        |  |
|------------------------|--|
| <b>Text Books</b>      | <ol style="list-style-type: none"> <li>1. Rob Stokes and the Minds of Quirk, "e Marketing: The essential guide to marketing in a digital world", 5th Edition, Quirk e Marketing (Pvt) Ltd, New Delhi, 2020.</li> <li>2. Kotler, Philip, Hermawan Kartajaya, and Iwan Setiawan, "Digital Marketing: 4.0 Moving from Traditional to Digital", Pearson India Publishers, New Delhi, 2017.</li> <li>3. D.Chaffey, F.E. Chadwick, R. Mayer, and K. Johnston, "Internet Marketing: Strategy, Implementation, and Practice", Pearson India Pvt.Ltd. 2015.</li> <li>4. Gupta Seema, " Digital Marketing", Tata McGraw Hill Education (India) Private Ltd., New Delhi, 2018.</li> </ol> |
| <b>Reference Books</b> | <ol style="list-style-type: none"> <li>1. S.A.Sherlekar, "Modern Marketing", Himalaya Publishing House, Mumbai. 2009.</li> <li>2. RajanSaxena, "Marketing Management", Tata McGraw Hill Publishing Company Limited, New Delhi,2014.</li> <li>3. Dr.C.B.Gupta &amp; Dr.Rajan Nair, "Marketing management", Sultan Chand &amp; Sons, New Delhi. 2009.</li> <li>4. Gay, Richard, Alan Charles worth, and Rita Esen, " Online Marketing: a customer-led approach", Oxford University Press, New York, 2016.</li> </ol>   |
| <b>Website Link</b>    | <ol style="list-style-type: none"> <li>1. NPTEL Video: <a href="http://nptel/index.php/search">http://nptel/index.php/search</a></li> <li>2. e-Pathshala : <a href="http://e-pathshala /index.php/search">http://e-pathshala /index.php/search</a></li> <li>3. You Tube :<a href="http://you tube /index.php/search">http://you tube /index.php/search</a></li> <li>4. <a href="https://www.investopedia.com/terms/d/digital-marketing.asp">https://www.investopedia.com/terms/d/digital-marketing.asp</a></li> <li>5. <a href="https://www.youtube.com/watch?v=DY0uP_XC0LO">https://www.youtube.com/watch?v=DY0uP_XC0LO</a></li> </ol>  |

L-Lecture

T-Tutorial

P-Practical

C-Credit



**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title      | Course Type | Sem | Hours | L | T | P | C |
|-------------|-------------------|-------------|-----|-------|---|---|---|---|
| 21M3UCCN01  | DIGITAL MARKETING | NMEC - I    | 3   | 2     | 2 | - | - | 2 |

**CO-PO Mapping**

| CO Number                              | P01 | P02 | P03 | P04 | P05   | PSO1     | PSO2 | PSO3     | PSO4 | PSO5 |
|--|-----|-----|-----|-----|-------|----------|------|----------|------|------|
| CO1                                    | M   | S   | M   | S   | M     | S        | S    | M        | S    | S    |
| CO2                                    | S   | S   | M   | S   | M     | S        | S    | M        | S    | S    |
| CO3                                    | S   | S   | S   | S   | S     | S        | S    | S        | S    | S    |
| CO4                                    | S   | S   | S   | S   | S     | S        | S    | S        | S    | S    |
| CO5                                    | S   | S   | S   | S   | M     | S        | S    | S        | S    | S    |
| Level of Correlation between CO and PO |     |     |     |     | L-LOW | M-MEDIUM |      | S-STRONG |      |      |

**Tutorial Schedule**

1. Explain the differentiation between traditional marketing and Digital Marketing.
2. Simplify the digital marketing tools used in India.
3. Draft E-Mail marketing format.
4. Explain the tools used for blogging.
5. Design the Regulatory framework for digital marketing in India.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four paper
8. Sketch noting
9. Flipped class room

**Assessment Methods**

**CIA -25%**

1. Unit Test

2. Internal Assessment Test I & II

3. Assignment (Online Assignment through Google Class Room)

4. Quiz (Conducted through Google forms)

**ESE - 75%**

**Designed By**

*G. Thirupathi*

**Verified By**

*G. Thirupathi*

**Approved By**

*S. [Signature]*



## B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards

| Course Code        | Course Title   | Course Type      | Sem      | Hours | L | T | P | C |
|--------------------|--|------------------|----------|-------|---|---|---|---|
| 21M3UCCN02         | SOCIAL AND RURAL ENTREPRENEURSHIP  | NMEC - II        | 3        | 2     | 2 | - | - | 2 |
| Objective          | 1. To understand the Social Innovations.<br>2. To analyze the problems faced by the Social Entrepreneurs.<br>3. To understand the workings of Entrepreneurship in the rural India.   |                  |          |       |   |   |   |   |
| Unit               | Course Content   | Knowledge Levels | Sessions |       |   |   |   |   |
| I                  | <b>Social Entrepreneurship:</b> Introduction - Definition - Characteristics and Boundaries of Social Entrepreneurship - Qualities, Skills and Values of Social Entrepreneurs - Differences between Social Entrepreneurship and Business Entrepreneurship.  | K1               | 3        |       |   |   |   |   |
| II                 | <b>Social Entrepreneurship Models:</b> Timmons Model - PPCDO Framework - CASE Model - Social Entrepreneurship Framework - Social Entrepreneurship Process Model - Social Enterprise Organizational Structures: Pure Non-profits, Pure For-Profits, Hybrids.  | K2               | 3        |       |   |   |   |   |
| III                | <b>Recognizing Social Opportunities</b> - Social Ideas- The Role of Innovation - Opportunities for Social Entrepreneurs - Translate Social Problems into Opportunities - Distinct Features and Design Principles of Business Models for Social Enterprises - Developing a Strategic Plan for a Social Venture - Importance of Social Venture Planning - Developing a Plan for a Social Venture - Identification of Social Problem - Vision and Mission statements - Social Impact Theory and Business models- Social venture Growth Strategies and Financial plans.  | K1 - K2          | 3        |       |   |   |   |   |
| IV                 | <b>Legal Issues of Social Entrepreneurship:</b> Legal Framework- Charity in India- Registered Society - Section 8 Company - Public Charitable Trust- Government issues and administration of Not-For-Profit entities inside and outside of India- Taxation of Not-For-Profit entities in India.  | K3               | 3        |       |   |   |   |   |
| V                  | <b>Rural Entrepreneurship:</b> Financing needs of rural enterprises and Micro enterprises - Role of entrepreneurship in rural development - Technology and mass media and rural entrepreneurship - Obstacles and opportunities of rural entrepreneurship- Micro finance and rural entrepreneurship- Role of women in rural entrepreneurship- Employment generation via Rural entrepreneurship.   | K3               | 3        |       |   |   |   |   |
| Course Outcome     | CO1: Understand the various Qualities and Skills required by the Social Entrepreneurs.   | K2               |          |       |   |   |   |   |
|                    | CO2: Examine the Social Entrepreneurship Models.   | K3               |          |       |   |   |   |   |
|                    | CO3:Identify the Social problems and opportunities and develop the strategic plan for Social venture.  | K1               |          |       |   |   |   |   |
|                    | CO4: Analyze the legal issues relating to Social Entrepreneurship.   | K4               |          |       |   |   |   |   |
|                    | CO5: Assess the Financing needs of rural enterprises and Micro enterprises.  | K3               |          |       |   |   |   |   |
| Learning Resources |  |                  |          |       |   |   |   |   |
| Text Books         | 1. Bornstein, D. and Davis, S., "Social Entrepreneurship", Oxford University Press, New Delhi, 2021.<br>2. Kickul, J. and Lyons,T., "Understanding Social Entrepreneurship, Routledge Publications, New Delhi, 2021.   |                  |          |       |   |   |   |   |
| Reference Books    | 1. London, M. and Morfopoulos, R.G., "Social Entrepreneurship", Tata Mc.Grew Hill Publications, New Delhi, 2021.<br>2. Dwivedi, A. and Sukhwai, A., "Rural Entrepreneurship Development in Liberalised Era", Bookwell Publications, New Delhi, 2018.<br>3. Swami, H.R. and Gupta, B.P. "Rural Development and Co-operation in India", Indus Valley Publications, New Delhi, 2017.  |                  |          |       |   |   |   |   |
| Website Link       | 1. <a href="https://rural.nic.in/en/press-release/entrepreneurial-culture-rural-india">https://rural.nic.in/en/press-release/entrepreneurial-culture-rural-india</a><br>2. <a href="https://www.indiafilings.com/learn/rural-entrepreneurship-development-program/">https://www.indiafilings.com/learn/rural-entrepreneurship-development-program/</a><br>3. <a href="http://etrindiaindia.org/">http://etrindiaindia.org/</a><br>4. <a href="https://iaraindia.com/wp-content/uploads/2019/03/2-RURAL-ENTREPRENEURSHIP-IN-INDIA.pdf">https://iaraindia.com/wp-content/uploads/2019/03/2-RURAL-ENTREPRENEURSHIP-IN-INDIA.pdf</a><br>5. <a href="https://datascience.foundation/datatalk/india-s-rural-entrepreneurs-opportunities-challenges-an-overview">https://datascience.foundation/datatalk/india-s-rural-entrepreneurs-opportunities-challenges-an-overview</a> |                  |          |       |   |   |   |   |

L-Lecture

T-Tutorial

P-Practical

C-Credit

| B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards |                                   |             |     |       |   |   |   |   |
|--|-----------------------------------|-------------|-----|-------|---|---|---|---|
| Course Code  | Course Title                      | Course Type | Sem | Hours | L | T | P | C |
| 21MGUC010  | SOCIAL AND RURAL ENTREPRENEURSHIP | NMEC - II   | 3   | 2     | 2 | - | - | 2 |

#### CO-PO Mapping

| CO Number                              | PO1   | PO2      | PO3      | PO4 | PO5 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|--|-------|----------|----------|-----|-----|------|------|------|------|------|
| CO1                                    | M     | S        | M        | S   | M   | S    | S    | M    | S    | S    |
| CO2                                    | S     | S        | M        | S   | M   | S    | S    | M    | S    | S    |
| CO3                                    | S     | S        | S        | S   | S   | S    | S    | S    | S    | S    |
| CO4                                    | S     | S        | S        | S   | S   | S    | S    | S    | S    | S    |
| CO5                                    | S     | S        | S        | S   | M   | S    | S    | S    | S    | S    |
| Level of Correlation between CO and PO | L-LOW | M-MEDIUM | S-STRONG |     |     |      |      |      |      |      |

|                               |   |
|-------------------------------|---|
| Tutorial Schedule             | <ol style="list-style-type: none"> <li>1. Design the Entrepreneurial methods in India.</li> <li>2. Explain the PPCDO Framework model.</li> <li>3. Determine the Opportunities for Social Entrepreneurs in India.</li> <li>4. Explain the Companies Act sec. 8.</li> <li>5. Solve the problem of local area rural Entrepreneur.</li> </ol>   |
| Teaching and Learning Methods | <ol style="list-style-type: none"> <li>1. Chalk and Talk</li> <li>2. Content beyond syllabus (PPT, you tube / NPTEL video)</li> <li>3. Assignment plan (Individual assignment)</li> <li>4. Mat lab</li> <li>5. MIT or other online course videos or content</li> <li>6. Think-Pair-Share</li> <li>7. For corners Four paper</li> <li>8. Sketch noting</li> <li>9. Flipped class room</li> </ol> |
| Assessment Methods            | <p>CIA - 25%</p> <ol style="list-style-type: none"> <li>1. Unit Test</li> <li>2. Internal Assessment Test I &amp; II</li> <li>3. Assignment (Online Assignment through Google Class Room)</li> <li>4. Quiz (Conducted through Google forms.)</li> </ol> <p>ESE - 75%</p>  |

|              |              |             |
|--------------|--------------|-------------|
| Designed By  | Verified By  | Approved By |
| G. Thangavel | G. Thangavel | [Signature] |





**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title   | Course Type | Sem. | Hours | L | T | P                | C        |
|-----------------------|--|-------------|------|-------|---|---|------------------|----------|
| 21M4UCCN03            | CORPORATE GOVERNANCE   | NMEC - III  | 4    | 2     | 2 | - | -                | 2        |
| <b>Objective</b>      | Familiarize the students with corporate law and to make them aware of the importance of corporate governance in the management of organizations.   |             |      |       |   |   |                  |          |
| Unit                  | Course Content   |             |      |       |   |   | Knowledge Levels | Sessions |
| I                     | <b>Corporate Governance:</b> Meaning - Evolution of Corporate Governance - Principles of Corporate Governance - Issues and need-Global issues of governance, accounting and regulatory frame work - Beneficiaries of Corporate Governance: Share holders - Institutional investors.  |             |      |       |   |   | K1               | 3        |
| II                    | <b>Corporate Governance for Board of Management :</b> Corporate Business Ownership Structure - Code of Corporate Governance - Audit Committee - Corporate Excellence - Board of Directors - role, composition, duties and rights - Protection of Stakeholders - Changing Roles of Corporate Boards with changing times - Corporate Governance for Market capitalism.             |             |      |       |   |   | K2               | 3        |
| III                   | <b>Corporate Governance for Board and Professionals:</b> Board Committees : Audit Committee - Remuneration Committee - Shareholders' Grievance Committee - Role of Professionals in Board Committees - Role of Company Secretaries in compliance of Corporate Governance.  |             |      |       |   |   | K3 - K4          | 3        |
| IV                    | <b>Legal and Regulatory framework of Corporate Governance :</b> Need for Legislation of Corporate Governance - Legislative Provisions of Corporate Governance in Companies Act 1956 - Securities (Contracts and Regulations) Act, 1956 (SCRA) - Depositories Act 1996 - Securities and Exchange Board of India Act 1992 - Banking Regulation Act, 1949 and Other Corporate Laws. |             |      |       |   |   | K4               | 3        |
| V                     | <b>Corporate Social Responsibility (CSR):</b> Meaning- corporate philanthropy - CSR- an overlapping concept - Corporate sustainability reporting - CSR through triple bottom line - Relation between CSR and Corporate Governance - Environmental aspect of CSR.   |             |      |       |   |   | K5               | 3        |
| <b>Course Outcome</b> | CO1: Recall the Principles of Corporate Governance Issues and need.  |             |      |       |   |   | K1               |          |
|                       | CO2: Understand the Corporate Business Ownership Structure.  |             |      |       |   |   | K2               |          |
|                       | CO3: Apply the Corporate Governance in auditors Professionals in Board Committees and other committees.  |             |      |       |   |   | K3               |          |
|                       | CO4: Analyse the various Regulatory framework of Corporate Governance in Companies Act.  |             |      |       |   |   | K4               |          |
|                       | CO5: Relate the knowledge of various Corporate Social Responsibility (CSR).  |             |      |       |   |   | K5               |          |

| Learning Resources |  |            |             |          |
|--------------------|--|------------|-------------|----------|
| Text Books         | <ol style="list-style-type: none"> <li>1. Mallin, Christine A., "Corporate Governance (Indian Edition)", Oxford University Press, New Delhi. 24th revised edition, 2015.</li> <li>2. Sharma, J.P., "Corporate Governance, Business Ethics and CSR", Ane Books Pvt Ltd, New Delhi, 2016.</li> <li>3. Sharma, J.P., Corporate Governance and Social Responsibility of Business", Ane Books Pvt. Ltd, New Delhi, 2015.</li> <li>4. Blow field, Michael, and Alan Murray, "Corporate Responsibility", Oxford University Press, Department of Commerce, University of Delhi., 2015.</li> <li>5. Kumar A., Gupta L. and R.J. Arora, "Auditing and Corporate Governance" Taxmann Publications Pvt Ltd, New Delhi, 2016.</li> </ol>  |            |             |          |
| Reference Books    | <ol style="list-style-type: none"> <li>1. Gupta, Kamal and Ashok Arora, "Fundamentals of Auditing", Tata Mc-Graw Hill Publishing Co. Ltd., New Delhi, 2015.</li> <li>2. Institute of Chartered Accountants of India, "Auditing and Assurance Standards", ICAI, New Delhi, 2019.</li> <li>3. Mallin, Christine A., "Corporate Governance (Indian Edition)", Oxford University Press, New Delhi, 2018.</li> <li>4. Rani, Geeta D., and R.K. Mishra, "Corporate Governance- Theory and Practice", Excel Books, New Delhi, 2017.</li> </ol>  |            |             |          |
| Website Link       | <ol style="list-style-type: none"> <li>1. <a href="https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Corporate-Governance.pdf">https://ddceutkal.ac.in/Syllabus/MBA-BOOK/Corporate-Governance.pdf</a></li> <li>2. <a href="https://byjus.com/current-affairs/corporate-governance/">https://byjus.com/current-affairs/corporate-governance/</a></li> <li>3. <a href="https://www.civilserviceindia.com/subject/Management/notes/corporate-governance.html">https://www.civilserviceindia.com/subject/Management/notes/corporate-governance.html</a></li> <li>4. <a href="https://www.icsi.edu/media/portals/2/ppt/ROC-CSR-300317%20.pdf">https://www.icsi.edu/media/portals/2/ppt/ROC-CSR-300317%20.pdf</a></li> <li>5. <a href="https://www.youtube.com/watch?v=E0NkGtNU_9w">https://www.youtube.com/watch?v=E0NkGtNU_9w</a></li> </ol> |            |             |          |
|                    | L-Lecture  | T-Tutorial | P-Practical | C-Credit |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title         | Course Type | Sem. | Hours | L | T | P | C |
|-------------|----------------------|-------------|------|-------|---|---|---|---|
| 21M4UCCN03  | CORPORATE GOVERNANCE | NMEC - III  | 4    | 2     | 2 | - | - | 2 |

**CO-PO Mapping**

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| C01       | M   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| C02       | S   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| C03       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| C04       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| C05       | S   | S   | S   | S   | M   | S    | S    | S    | S    | S    |

Level of Correlation  
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

1. Design the Evolution of Corporate Governance.
2. Explain Code of Corporate Governance.
3. Simplify Role of Company Secretaries in compliance of Corporate Governance.
4. Design the Organizational structure of SEBI.
5. Determine the CSR of a Private Limited Company.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
3. Assignment plan (Individual assignment)
4. Mat lab
5. MIT or other online course videos or content
6. Think-Pair-Share
7. For corners Four papers
8. Sketch noting
9. Flipped class room

**Assessment Methods**

**CIA -25%**

1. Unit Test
2. Internal Assessment Test I & II
3. Assignment (Online Assignment through Google Class Room)
4. Quiz (Conducted through Google forms.)

**ESE - 75%**

**Designed By**

**Verified By**

**Approved By**

*G. Thyagaraj*

*G. Thyagaraj*

*S. Subramanian*





**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code           | Course Title   | Course Type | Sem. | Hours | L | T | P                | C        |
|-----------------------|--|-------------|------|-------|---|---|------------------|----------|
| 21M4UCCN04            | ENTERPRISE RESOURCE PLANNING   | NMEC - IV   | 4    | 2     | 2 | - | -                | 2        |
| <b>Objective</b>      | The course aims to make the students to understand the strategic importance of Enterprise Resource Planning.   |             |      |       |   |   |                  |          |
| Unit                  | Course Content   |             |      |       |   |   | Knowledge Levels | Sessions |
| <b>I</b>              | <b>Enterprise Resource Planning (ERP)</b> - Meaning - Need for ERP - Benefits of an ERP system - ERP software - Phases in ERP implementation - Issues and challenges in the implementation of ERP.   |             |      |       |   |   | K1               | 3        |
| <b>II</b>             | <b>Business modules in an ERP Package:</b> FICO -Manufacturing - Human Resources - Plant Maintenance-MM Module -Quality Management-Sales and Distribution.   |             |      |       |   |   | K2               | 3        |
| <b>III</b>            | <b>ERP Market:</b> ERP Market Place - SAP AG - PeopleSoft- Baan- JD Edwards - Oracle - QAD -SSA.   |             |      |       |   |   | K3               | 3        |
| <b>IV</b>             | <b>ERP Implementation:</b> ERP Implementation Lifecycle-Implementation Methodology - Hidden Costs - Organizing the Implementation process: Vendors, Consultants and Users - Contracts with Vendors, Consultants and Employees - Project Management and Monitoring. |             |      |       |   |   | K4               | 3        |
| <b>V</b>              | <b>ERP - Present and Future:</b> Turbo Charge the ERP System - EIA - ERP and E-Commerce - ERP and Internet- Future Directions in ERP.  |             |      |       |   |   | K4-K5            | 3        |
| <b>Course Outcome</b> | CO1: Identify the basic concepts of Enterprise Resource Planning.  |             |      |       |   |   | K1               |          |
|                       | CO2: Appreciate the business modules in Enterprise Resource planning Packages.   |             |      |       |   |   | K2               |          |
|                       | CO3: Determine the competency in the main functional areas of Enterprise Resource Planning.  |             |      |       |   |   | K3               |          |
|                       | CO4: Analyze the activities in the Enterprise Resource Planning lifecycle.   |             |      |       |   |   | K4               |          |
|                       | CO5: Justify the emerging trends in the realm of Enterprise Resource Planning.   |             |      |       |   |   | K5               |          |

## Learning Resources

|                 |  |
|-----------------|--|
| Text Books      | <ol style="list-style-type: none"> <li>1. Alexis Leon, "ERP Demystified", Tata McGraw Hill Publications, New Delhi, 3rd Edition 2014.</li> <li>2. Vinod Kumar Garg and Venkitakrishnan N K., "Enterprise Resource Planning - Concepts and Practice", 2nd Edition, Tata McGraw Hill, New Delhi 2011.</li> <li>3. Rahul. V. Altekar, "Enterprisewide Resource Planning Theory and Practice", Prentice Hall of India Pvt Ltd, 3rd Print 2005.</li> <li>4. S. Parthasarathy "Enterprise Resource Planning (ERP) - A Managerial and Technical Perspective". New Age International (P) Ltd Publishers, 1st Edition, 2007.</li> </ol>   |
| Reference Books | <ol style="list-style-type: none"> <li>1. Alexis Leon, "Enterprise Resource Planning", Tata McGraw Hill Publications, New Delhi 2007</li> <li>2. Jyotindra Zaveri, "Enterprise Resource Planning", Himalaya Publishing House, Mumbai, 2012.</li> <li>3. Rajesh Ray, "Enterprise Resource Planning text and cases", Tata McGraw Hill Publications, New Delhi, 2010.</li> </ol>  |
| Website Link    | <ol style="list-style-type: none"> <li>1. <a href="https://www.investopedia.com/terms/e/erp.asp">https://www.investopedia.com/terms/e/erp.asp</a></li> <li>2. <a href="https://en.wikipedia.org/wiki/Enterprise_resource_planning">https://en.wikipedia.org/wiki/Enterprise_resource_planning</a></li> <li>3. <a href="https://www.youtube.com/watch?v=c9HfNg4a_Og">https://www.youtube.com/watch?v=c9HfNg4a_Og</a></li> <li>4. <a href="https://cag.gov.in/uploads/media/PC-03-ERPOerview-ICAI-20210331115403.pdf">https://cag.gov.in/uploads/media/PC-03-ERPOerview-ICAI-20210331115403.pdf</a></li> <li>5. <a href="https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml">https://www.netsuite.com/portal/resource/articles/erp/what-is-erp.shtml</a></li> </ol> |
|                 | <div>L-Lecture</div> <div>T-Tutorial</div> <div>P-Practical</div> <div>C-Credit</div>  |

**B.Com CA Syllabus LOCF-CBCS with effect from 2021-2022 Onwards**

| Course Code | Course Title                 | Course Type | Sem. | Hours | L | T | P | C |
|-------------|------------------------------|-------------|------|-------|---|---|---|---|
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**CO-PO Mapping**

| CO Number | P01 | P02 | P03 | P04 | P05 | PSO1 | PSO2 | PSO3 | PSO4 | PSO5 |
|-----------|-----|-----|-----|-----|-----|------|------|------|------|------|
| CO1       | M   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| CO2       | S   | S   | M   | S   | M   | S    | S    | M    | S    | S    |
| CO3       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO4       | S   | S   | S   | S   | S   | S    | S    | S    | S    | S    |
| CO5       | S   | S   | S   | S   | M   | S    | S    | S    | S    | S    |

Level of Correlation  
between CO and PO

L-LOW

M-MEDIUM

S-STRONG

**Tutorial Schedule**

1. Design the benefits of ERP Software.
2. Design the FICO Model of ERP Package.
3. Explain the different modules of ERP software.
4. Analysis the importance of ERP for an Educational Institution.
5. Determine the future needs of ERP modules of any one Institution.

**Teaching and Learning Methods**

1. Chalk and Talk
2. Content beyond syllabus (PPT, you tube / NPTEL video)
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4. Mat lab
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**ESE - 75%**

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**Verified By**

**Approved By**

*G. Thangaraj*

*G. Thangaraj*

*J. Sankar*





List of Elective Course(DSE) Details for B.Com CA  
SYLLABUS - LOCF-CBCS Pattern  
EFFECTIVE FROM THE ACADEMIC YEAR 2021-2022 Onwards

| S.No. | COURSE_CODE | TITLE OF THE COURSE              |
|-------|-------------|----------------------------------|
| 1     | 21M5UCCE01  | CUSTOMER RELATIONSHIP MANAGEMENT |
| 2     | 21M5UCCE02  | FUNDAMENTALS OF INSURANCE        |
| 3     | 21M5UCCE03  | GOODS AND SERVICES TAX (GST)     |
| 4     | 21M6UCCE04  | OFFICE MANAGEMENT                |
| 5     | 21M6UCCE05  | FINANCIAL MARKETS AND SERVICES   |
| 6     | 21M6UCCE06  | ENTREPRENEURSHIP DEVELOPMENT     |