



SOURASHTRA COLLEGE, MADURAI – 625004

(An Autonomous Institution Re-accredited with 'B+' grade by NAAC)

B.Com. COMPUTER APPLICATIONS – SYLLABUS (Under CBCS based on OBE) (with effect from 2021 – 2022)

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UNDERGRADUATE (UG) PROGRAMME OUTCOMES (POs)

Undergraduate (B.A., B.Sc., **B.Com.**, B.C.A., B.B.A., etc.) is a 3–year degree programme with 6 semesters consisting the following Programme Outcomes (POs) under various criteria including critical thinking, problem solving, effective communication, societal/ citizenship/ ethical credibility, sustainable growth and employable abilities. The students will be able to

PO 1	exhibit the elementary knowledge of business laws.
PO 2	understand the economic, business environment in the basic tools of business analysis.
PO 3	perform various skills of office management.
PO 4	acquire professional education and business ethics.
PO 5	develop Basic Computer Technology.
PO 6	expertise in handling Computer based problem solving techniques.

PROGRAMME SPECIFIC OUTCOMES (PSOs)

On completion of **B.Com (CA)** Programme, the students will be able to

PSO 1	become eligible for higher studies such as M.Com, M.Com (CA), MBA, ACS, CMA and CA
PSO 2	become employable in educational institutions and Banking sectors.
PSO 3	apply the concepts and techniques in Commerce and Computer.
PSO 4	improve proficiency in entrepreneurship.
PSO 5	embark on new venture and initiatives with critical thinking and desire for more continuous learning focusing of life skills.



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BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS

COURSE STRUCTURE

SEMESTER – I

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UACA11	வணிகக் கடிதங்கள்	6	3	25	75	100	3
2.	21UACE11	Part – II: English – English For Enrichment – I	6	3	25	75	100	3
3.	21UCCC11	Part – III: Core – 1: Financial Accounting – I	6	3	25	75	100	4
4.	21UCCC12	Part – III: Core – 2: Business Application Programming	4	3	25	75	100	4
5.	21UCCAP1	Part – III: Allied – 1: Programming in C Lab	6	3	40	60	100	4
6.	21UACVE1	Part – IV: Value Education	2	3	25	75	100	2
		TOTAL	30					20

SEMESTER – II

S. No	Sub. Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UACA21	அலுவலக மேலாண்மை	6	3	25	75	100	3
2.	21UACE21	Part – II: English – English For Enrichment – II	6	3	25	75	100	3
3.	21UCCC21	Part – III: Core – 3: Financial Accounting –II	6	3	25	75	100	4
4.	21UCCC22	Part – III: Core – 4: Java Programming	4	3	25	75	100	4
5.	21UCCAP2	Part – III: Allied – 2: Java Lab	6	3	40	60	100	4
6.	21UACES1	Part – IV: Environmental Studies	2	3	25	75	100	2
		TOTAL	30					20



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SEMESTER – III

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC31	Part – III: Core – 5: Data Base Management System	6	3	25	75	100	5
2.	21UCCCP1	Part – III: Core – 6: Lab: RDBMS	6	3	40	60	100	5
3.	21UCCC33	Part – III: Core – 7: Financial Accounting – III*	6	3	25	75	100	4
4.	21UCCA31	Part – III: Allied – 3: Promotional Marketing*	6	3	25	75	100	4
5.	21UCCS31	Part – IV: SBS – 1: Auditing*	2	3	25	75	100	2
6.	21UCCSP1	Part – IV: SBS – 2: Lab: Office Automation	2	2	40	60	100	2
7.	21UCCN31 /21UCCN32	Part – IV: NME – 1: Salesmanship / Business Organization – I*	2	3	25	75	100	2
TOTAL			30				700	24

*Common to B.Com and B.Com (CA)

SEMESTER – IV

S. No.	Subject Code	Subject Title	Hrs./ Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC41	Part – III: Core – 8: Human Resource Management*	6	3	25	75	100	5
2.	21UCCC42	Part – III: Core – 9: Python	6	3	25	75	100	5
3.	21UCCC43	Part – III: Core – 10: Financial Accounting – IV*	6	3	25	75	100	4
4.	21UCCA41	Part – III: Allied – 4: Entrepreneurship*	6	3	25	75	100	4
5.	21UCCSP2	Part – IV: SBS – 3: Practical – II: Commerce Practical*	2	3	40	60	100	2
6.	21UCCSP3	Part – IV: SBS – 4: Lab: Python	2	2	40	60	100	2
7.	21UCCN41 / 21UCCN42	Part – IV: NME – 2: Advertising / Business Organization – II*	2	3	25	75	100	2
8.		Part – V: Extension Activities	–	–	–	–	100	1
TOTAL			30				800	25

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SEMESTER – V

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC51	Part – III: Core – 11 : Income Tax Law & Practice – I*	6	3	25	75	100	5
2.	21UCCC52	Part – III: Core – 12: Cost Accounting*	6	3	25	75	100	5
3.	21UCCC53	Part – III: Core – 13: Corporate Accounting – I*	6	3	25	75	100	5
4.	21UCCP54	Part – III: Core – 14 : LAB: Visual programming using VB	5	3	40	60	100	5
5.	Part – III: Elective – I:		5	3	25	75	100	4
	21UCCE51	Visual Programming						
	21UCCE52	E – Commerce						
	21UCCE53	Multimedia						
6.	21UCCSP4	Part – IV: SBS – 5 : Lab: Computerized Accounting using Tally	2	3	40	60	100	2
7.	21USSY51	Soft Skills (Self-Study)	–	–	–	–	100	–
		TOTAL	30					26

*One elective course to be chosen from THREE courses

*Common to B.Com and B.Com (CA)

SEMESTER – VI

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC61	Part – III: Core – 15 : Income Tax Law & Practice – II*	6	3	25	75	100	5
2.	21UCCC62	Part – III: Core – 16: Web Technology	6	3	25	75	100	5
3.	21UCCC63	Part – III: Core – 17: Corporate Accounting – II*	6	3	25	75	100	5
4.	Part – III: Elective – 2:		5	3	25	75	100	4
	21UCCE61	Management Accounting						
	21UCCE62	Company Law*						
	21UCCE63	Principles of Insurance*						
5.	21UCCEV1	Part – III: Elective – 3: Project & Viva – Voce	5	3	40	60	100	4
6.	21UCCSP5	Part – IV: SBS – 6 : Lab: Web Technology	2	3	40	60	100	2
7.	21UGKY61	General Knowledge (Self-Study)	–	–	–	–	100	–
		TOTAL	30					25

*One elective course to be chosen from THREE courses

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COURSE STRUCTURE – V SEMESTER

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC51	Part – III: Core – 11 : Income Tax Law & Practice – I *	6	3	25	75	100	5
2.	21UCCC52	Part – III: Core – 12: Cost Accounting*	6	3	25	75	100	5
3.	21UCCC53	Part – III: Core – 13: Corporate Accounting – I*	6	3	25	75	100	5
4.	21UCCP54	Part – III: Core – 14 : LAB: Visual programming using VB	5	3	40	60	100	5
5.	Part – III: Elective – I:		5	3	25	75	100	4
	21UCCE51	Visual Programming						
	21UCCE52	E – Commerce						
	21UCCE53	Multimedia						
6.	21UCCSP4	Part – IV: SBS – 5 : Lab: Computerized Accounting using Tally	2	3	40	60	100	2
7.	21USSY51	Soft Skills (Self–Study)	–	–	–	–	100	–
		TOTAL	30					26

*One elective course to be chosen from **THREE** courses

*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC51	INCOME TAX LAW & PRACTICES – I	CORE – 11	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

The course is designed to explain the various concepts of Income Tax.

COURSE OBJECTIVES:

- Introduce the Income Tax Act and the exempted incomes U/S 10
- Explain the concepts of Allowances , perquisites, Provident Fund under the head Income from Salary
- Define income from House Property
- Illustrate the Business and Professional Income
- Describe the essentials of Capital gain and Other Sources.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the various concepts of Income Tax and the sections of various exempted incomes	Upto K3
CO 2	identify the exempted and taxable allowances, perquisites and to solve the problems based on Income from Salary	Upto K3
CO 3	calculate the Net Annual Value under the head House property	Upto K3
CO 4	compute the Income from Business and Profession	Upto K3
CO 5	identify the capital assets and solve the problems of Capital gain and also the other sources incomes.	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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INCOME TAX LAW & PRACTICES – I

UNIT – I: Income Tax Act, 1961

Definition – Income – Assessment–Assessment Year–Previous Year Person–Assesse – Resident – Resident but not ordinarily resident–Nonresident – Deemed Income Capital receipts and Revenue Receipts – Capital expenditure and Revenue expenditure. Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, charitable trust u/s 11, 12, and 13, political parties u/s 13A.

UNIT – II: Computation of taxable income– Income from Salary

Definition, Meaning, Provident fund–Allowances, Perquisites, Gratuity, Pension, Encashment of Leave salary – Deduction u/s 16/–.

UNIT – III: Income from House Property

Meaning, Incomes from House property wholly exempt from tax, different categories of House properties: – Let out and self–occupied house, Gross Annual Value, Net Annual Value, computation of Income from House Property.

UNIT – IV: Profits and gains from Business or Profession

Definition of Business and Profession, meaning of admissible and inadmissible expenses, Depreciation and other deductions.

UNIT – V: Capital Gains and Income from Other Sources

Meaning, Short Term Capital, Long Term Capital Gain, deduction u/s 54 and Income from Other Sources: Meaning, Casual Incomes, Interest incomes, interest on debenture, income from securities (dividend).

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T. S and Hari Prasad Reddy Y., *Income Tax Theory, Law and Practice* – Margham Publications, Chennai–17, Nineteenth edition 2021.

REFERENCE BOOKS:

1. Dr. Vinod K. Singhania. *Student Guide to Income Tax*, Taxmann Publications (P.) Ltd., New Delhi, 46th Edition
2. Bagawathi Prasad, *Income Tax Law and Practice*, New Age International Publishers (p.) Ltd., Edition 32.

DIGITAL TOOLS:

1. <https://www.collinsdictionary.com/dictionary/english/resident>
2. <https://www.merriam-webster.com/dictionary/allowance>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	3	2
CO2	3	3	2	3	3	3
CO3	3	3	3	2	2	3
CO4	2	3	3	3	3	2
CO5	2	3	3	3	3	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC52	COST ACCOUNTING	CORE – 12	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This gives the students basic knowledge of cost accounting and the elements of accounting.

COURSE OBJECTIVES:

To make the students

- understand the concept and various components of costing
- assist preparation of accounts under process costing
- become familiarized with the techniques of operating costing

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	recall various concepts of costing and costing methods	Upto K3
CO 2	analyze the various elements of costing	Upto K3
CO 3	explain the labour wage payment system	Upto K3
CO 4	outline the cost under process costing system	Upto K3
CO 5	examine operational costing and reconciliation of cost and financial statements.	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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COST ACCOUNTING

UNIT – I:

Cost accounting – meaning – objectives – importance – cost accounting Vs financial accounting – classification and elements of cost, preparation of cost sheet.

UNIT – II:

Material – purchase of materials – purchases procedure – store keeping – different level of stock – methods of pricing material issues: FIFO, LIFO, Simple and Weighted average.

Labour: Methods of remunerating labour– Incentives, wage plans – ascertaining labour cost chargeable expenses – meaning and examples.

UNIT – III:

Overheads – meaning – classification – allocation – apportionment – absorption (Simple problems only) – machine hour rate.

UNIT – IV:

Methods of costing – job costing – process costing – normal and abnormal loss – joint product and by products.

UNIT – V:

Reconciliation of cost and financial accounting – reasons – procedure for reconciliation operating costing: Transport– Hospital.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy. T.S & Hari Prasad Reddy, Y (2012), *Cost Accounting*, Margham Publications, Chennai.

REFERENCE BOOKS:

1. Jain, S .P and Narang, K.L. (2005), *Cost Accounting*, Kalyani Publishers, New Delhi.
2. Pillai, R.S.N and Bagavathi, V. (2004), *Cost Accounting*, S.Chand and Company Ltd., New Delhi.
3. Ramachandran, R and Srinivasan, R. (2019), *Cost Accounting*, Sriram Publications, Trichy.

DIGITAL TOOLS:

1. <https://www.accountingtools.com>
2. <https://www.investopedia.com>
3. <https://www.economicdiscussion.com>
4. <https://www.toppr.com>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	3	3	3
CO2	3	3	3	3	3	2
CO3	3	3	3	3	3	3
CO4	3	3	3	3	3	2
CO5	3	3	3	3	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. P. RAMPRASAD



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC53	CORPORATE ACCOUNTING – I	CORE – 13	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

COURSE DESCRIPTION:

The course is designed to make the students gain basic accounting knowledge & skills applicable to Corporate Accounting.

COURSE OBJECTIVES:

To make the students

- develop a conceptual understanding of the fundamentals of Corporate Accounting.
- ensure the knowledge of distinction between 'Debenture' and 'Share', Accounting for issue of Debentures
- understand the procedure of final accounts of joint stock company as per new provisions.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	analyse about the procedure for issue , forfeiture and reissue of shares	Upto K3
CO 2	gain knowledge about the redemption of debentures	Upto K3
CO 3	acquaint knowledge with the calculation of profit – prior incorporation.	Upto K3
CO 4	compute the problems related to accounting treatment in the books of purchasing company and the vendor company	Upto K3
CO 5	prepare the valuation of goodwill and shares	Upto K3

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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CORPORATE ACCOUNTING – I

UNIT – I: Issue, forfeiture and Reissue of Shares

Shares – Definition – Classes of shares – Issue of shares – Over Subscription and Under subscription – Pro-rata allotment – Issue of shares at par – Issue of shares at premium – Issue of shares at discount – Forfeiture of shares – Re-issue of forfeited – Redemption of Preparations.

UNIT – II: Issue of Debentures and Redemption of Debentures

Debentures – Definition – Classification of Debentures – Distinction between 'Debenture' and 'Share' – Issue of Debentures – Accounting for issue of Debentures

Redemption of Debentures – Redemption without provision – Redemption out of Provision – Cum-Interest and Ex-Interest

UNIT – III: Final Accounts of Joint Stock Companies

Final Accounts of Joint Stock Companies (as per Revised Schedule VI presented in Vertical Format): Calculation of managerial remuneration – Contents of final statement – Profit and Loss account and Balance sheet.

Profit Prior to Incorporation: Meaning – Treatment of profit or loss prior to incorporation – Methods of ascertaining profits or loss prior to incorporation – Basis of Apportionment of Expenses – Steps involved in ascertaining pre and post incorporation profits

UNIT – IV: Amalgamation, Absorption and Reconstruction

Meaning – Purchase consideration as per AS 14 – Methods of Accounting for Amalgamation – Accounting treatment in the books of purchasing company and the vendor company (Excluding external reconstruction)

Alteration of share capital – Internal reconstruction – Scheme of capital reduction – Construction of Balance Sheet after reconstruction.

UNIT V: Valuation of Goodwill and Shares

Goodwill – Definition – Factors affecting value of goodwill – Need for valuation – Methods of Valuation – Valuation of shares – Yield method – Earning capacity method – Fair value of a share.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T.S & Dr. Murthy A, *Corporate Accounting*, Margam publications

REFERENCE BOOKS:

1. Gupta R L Radhaswamy M, *Corporate Accounting Volume II*, Sultan Chand & Sons.
2. Dr.Arulanandam M A, Dr. Raman K.S, *Advanced Accountancy*, Vol.II (Corporate Accounting), Himalaya Publishing House.
3. Dr. Sukla S M, Dr.Gupta K L, *Corporate Accounting*, Sahityabhawan Publications

DIGITAL TOOLS:

1. https://www.jandkicai.org/pdf/16776Issue_Etc.pdf
2. https://www.bdu.ac.in/cde/SLM/SLM_FULL/B.Com%20B.M%20Books%20Soft%20Copy/Corporate%20Accounting/Unit%202.pdf
3. <https://learn.financestrategists.com/explanation/shares – and – debentures/profit – or – loss – prior – to – incorporation/>
4. <http://web.gjuonline.ac.in/distance/book/bcom/BCOM%20204%20Advance%20Accounting.pdf>
5. https://siesce.edu.in/docs/resources/Amalgamation%20of%20Companies_31457.pdf

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	3	2
CO2	3	3	3	3	3	3
CO3	3	3	2	2	3	3
CO4	3	3	3	2	2	2
CO5	3	3	2	3	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. R. R. VISHNUPRIYA



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCP54	LAB: VISUAL PROGRAMMING USING VB	CORE – 14 LAB	–	5	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is an event driven programming language that provides a graphical user interface (GUI)

COURSE OBJECTIVES:

To make the students

- understand the benefits of using VB 6.0 for windows as an application tool
- understand the VB event driven programming concepts.
- learn to use the VB toolbox, object properties and object methods.
- use the menu design window.
- gain a basic understanding of data base access and management using data bound control.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	define Visual Basic concepts and properties	Upto K3
CO 2	create Visual Basic forms with using properties	Upto K3
CO 3	draft Visual Basic forms with using functions	Upto K3
CO 4	prepare Visual Basic forms with using control array and tools	Upto K3
CO 5	design Visual Basic forms with using graphics and control system	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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LAB: VISUAL PROGRAMMING USING VB

1. To Display Welcome Message using Command button & Text Box.
2. Simple Arithmetic operations and check odd or even no.
3. Checking Armstrong number or not.
4. To generate Fibonacci Series
5. To display DATE and TIME using Timer Control.
6. To change form Background color using H Scroll/V Scroll
7. To change form Background color using Menu Editor.
8. Menu Editor using MDI Form
9. To Add item and Delete item using List Box
10. To prepare Electricity Bill (EB) calculation.
11. String Manipulations.
12. To calculating Students Mark List
13. To Create User Login and Password
14. Employee Details using DAO control

Note: Internal – 40 marks and External – 60 marks.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	3	3
CO2	3	3	3	2	3	3
CO3	2	3	2	3	2	3
CO4	3	3	3	3	2	3
CO5	3	2	2	3	3	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. S. MAHENDRAN



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCE51	VISUAL PROGRAMMING	ELECTIVE – 1	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

To enable the students to acquire the basic knowledge about the visual basic properties and command.

COURSE OBJECTIVES:

To make the students

- develop a front – end application using Visual Basic.
- develop a front – end tool for Customer Interaction in Business
- apply the concepts of VB in business applications
- understand the intrinsic controls.
- gain knowledge on data controls

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom’s Taxonomy)
CO 1	define Visual Basic concepts and properties	Upto K3
CO 2	create Visual Basic forms with using properties	Upto K3
CO 3	draft Visual Basic forms with using functions	Upto K3
CO 4	design Visual Basic forms with using graphics and control system	Upto K3
CO 5	prepare Visual Basic forms with using control array and tools	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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VISUAL PROGRAMMING

UNIT – I:

Introduction Starting & Exiting Visual Basic – Using Project Explorer – Working with Forms – Using Toolbox – Working with projects.

UNIT – II:

Using Intrinsic Visual Basic Controls Labels and Textbox controls – Using Command Button control – Using Frame, Checkbox, option Button controls – List Box and Combo Box Controls – Using Formatting Controls.

UNIT – III:

Using Control Statements if – Select Case – Do – For – Exit Statements.

UNIT – IV:

Using Dialogue Boxes Mgs Box – Input Box – Common Dialogue controls – Open & Save as Dialog Boxes.

UNIT – V:

Using Menus Creating Menus – Adding code to Menu – Creating Shortcut Menu. – using Pitcher Box – Rich text box.

TEXT BOOK:

Teach Yourself VB 6 – Scott Warner –Tata Mc Graw Hill, New Delhi, 1999.

REFERENCE BOOKS:

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

DIGITAL TOOLS:

1. <https://youtu.be/hfqjRUAXCC0> – Starting a new project
2. <https://youtu.be/zvCyberczars> – Visual Basic forms with using properties
3. https://youtu.be/_j-S_AU3pQY – Function procedures in VB
4. <https://youtu.be/M68iTntVw9w> – The With Statement in VB

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	3	3
CO2	3	3	2	3	2	2
CO3	3	3	3	3	2	3
CO4	3	2	3	3	3	2
CO5	2	3	3	3	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. S.MAHENDRAN



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCE52	E – COMMERCE	ELECTIVE – 1	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course provides an introduction to Electronic Commerce for business and management. It is designed to familiarize students with organizational and managerial foundations of E – Commerce.

COURSE OBJECTIVES:

To make the students

- acquire the basic concept of E – Commerce
- understand on network security and firewall
- gain knowledge on electronic payment systems.
- understand security and the web.
- gain the knowledge on consumer – oriented e – commerce

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the basic concept of E – Commerce and its applications	Upto K3
CO 2	gain the knowledge on EDI	Upto K3
CO 3	understand security and the web	Upto K3
CO 4	gain knowledge on consumer aspects in E – Commerce	Upto K3
CO 5	know and apply various digital payment methods	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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E – COMMERCE

UNIT – I: E – Commerce

Introduction - Framework – Classification of electronic commerce –Anatomy of E – Commerce Applications– Components of the I way – Network Access Equipment – Internet Terminology.

UNIT – II: Electronic Data Interchange

Electronic Data Interchange – Benefits – EDI Legal, Security & privacy issues– EDI software implementation– Value added networks – Internal Information Systems – Work flow atomization and Coordination – Customization and Internal Commerce.

UNIT – III: Network Security and Firewalls

Network security and firewalls– Client Server Network Security– Emerging client server security threats– Firewalls and network security– Data and message security– Encrypted documents and electronic mail– Hypertext publishing– Technology behind the web– Security and the web.

UNIT – IV: Consumer Oriented Electronic Commerce

Consumer Oriented Electronic Commerce – Mercantile Process Models – Mercantile Models from the Consumers Perspective– Mercantile Models from the Merchants Perspective.

UNIT – V: Electronic Payment Systems

Electronic Payment Systems – Types – Digital Token Based Electronic Payment System – Smart Cards & Credit Card Electronic Payment Systems –Risk –Designing electronic payment system

TEXT BOOKS:

1. Ravi Kalakota & Andrew B. Whinston, *Frontiers of Electronic Commerce*, Dorling Kindersley (India) Pvt. Ltd – 2006
2. Bharat Bhasker, *Electronic Commerce*, Tata Mc Graw Hill Publishing Co Ltd, New Delhi 2006.

REFERENCE BOOKS:

1. Daniel Minoli, Emma Minoli *Web Commerce Technology Handbook*, Tata McGraw Hill Publishing, New Delhi.
2. Dr. C. S. Rayudu, *E – Commerce & E – Business*, Himalaya Publishing House, New Delhi, 2004

DIGITAL TOOLS:

1. <https://www.youtube.com/watch?v=aveTzkgSVOQ>
2. <https://www.youtube.com/watch?v=jkI7IOAaPEI&list=PLLBV7zC1hzIBhZNIXFbdyuROsS>
3. <https://www.youtube.com/watch?v=bF7AqfKLIC8>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	2	3	2
CO3	3	3	3	2	3
CO4	3	2	3	2	3
CO5	3	3	2	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. J.R. NATHAN



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCE53	MULTIMEDIA	ELECTIVE – 1	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

Multimedia is the use of a computer to present and combine text, graphics, audio, and video with links and tools that let the user navigate, interact, create, and communicate.

COURSE OBJECTIVES:

To make the students

- identify a range of concepts, techniques and tools for creating and editing the interactive multimedia applications.
- identify the current and future issues related to multimedia technology.
- explore a brief history of multimedia in education;
- learn the phases involved in multimedia planning, design and production
- demonstrate the ability to create original multimedia work for public presentation

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	recall the tools and animation options	Upto K3
CO 2	implement the animation techniques	Upto K3
CO 3	compare the animation techniques in flash	Upto K3
CO 4	select the appropriate software/tools for animation	Upto K3
CO 5	describe flash and 3ds max interface	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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MULTIMEDIA

UNIT – I: Flash’s Basic Elements

Flash Stage – Flash toolbox – Using the tools – Flash Panels – Timeline – Layers – Drawing Objects – Drawing Lines and Fills –Using Colors – Rotating, Skewing &Scaling – Grouping Objects.

UNIT – II: Animations, Graphics and Sounds

Creating Animations – Tween Types – Motion Tween – Shape Tween – Creating Guides – Creating a Mask – Working with Symbols – Working with library – Working with Imported Graphics – Working with Sounds – Adding Sounds – Editing Sounds – Setting Sound Output Options.

UNIT – III: Action Scripts Action

Script Basics – Data Types Basics – Using Action Scripts to Control Actions – Using Action Scripts to Control Properties – Actions and Event Handlers

UNIT – IV: 3ds Max Interface Elements, View Ports and Objects

3ds Max interface Elements – Working with View Ports – Working with Objects – Primitive Objects – Modifying the Primitive – Saving Objects – Transforming Objects – Freezing the Objects – Cloning the Objects – Mirroring Objects – Grouping the Objects

UNIT – V: Modifiers and Animations

Modifier types – Using modifiers – Understanding objects and sub objects – Applying different modifiers – Animation in 3ds max – Understanding frames, key frames and keys – Animation tools – Changing the number of frames – Animating objects in auto key and set key mode – Motion panel – Animating different Objects (15 hours)

TEXT BOOKS:

1. Brain Underdahl, *Macromedia Flash MX – A Beginner's Guide*, Dreamtech Press, 2002
2. Brain Underdahl, *3ds Max is Simple Steps*, Dreamtech Press, 2007 Edition

REFERENCE BOOKS:

1. *Teach yourself Macromedia Flash MX in 24 Hrs.*
2. *Macromedia Flash 8 Bible* – Robert Reinhardt Snow Dowd.
3. *3ds Max7 Fundamentals*, Beyond Courseware Manual – Focal Press
4. Brain Underdahl, *Macromedia Flash MX – The Complete Reference*, McGrawHill,2002.

DIGITAL TOOLS:

1. [https://www.amazon.in/Macromedia – Flash – MX – Beginners – Guide/dp/0072222662](https://www.amazon.in/Macromedia-Flash-MX-Beginners-Guide/dp/0072222662)
2. <https://www.geeksforgeeks.org/introduction-to-macromedia-flash-8>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	2	3	3	3
CO2	3	3	2	3	2
CO3	3	2	2	2	3
CO4	2	2	3	2	3
CO5	3	3	2	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. J. R. NATHAN



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCSP4	LAB: COMPUTERIZED ACCOUNTING USING TALLY	SBS – 5 LAB	–	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	V	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>

COURSE DESCRIPTION:

A computerized accounting system is an accounting information system that processes the financial transactions and events as per generally accounting principles (GAAP) to produce reports as per user requirements.

COURSE OBJECTIVES:

To make the students

- work with well-known accounting software i.e. Tally
- create groups.
- understand to enter accounting voucher entries including advance voucher entries, do Inventory master.
- do stock creation, stock group creation, stock categories and calculate unit of measures.
- learn the preparation of stock statements and financial reports also print financial statements, etc.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the basic knowledge on creation of company in Tally software	Upto K3
CO 2	develop a strong knowledge on ledger creation and group creation	Upto K3
CO 3	utilise and understand how to create the vouchers with documents	Upto K3
CO 4	create stock categories and unit measurement	Upto K3
CO 5	understand the preparation of Financial statement and stock report and GST calculation	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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COMPUTERIZED ACCOUNTING USING TALLY

1. Creation of Company
2. Creation of Account Group
3. Creation of Ledger Accounts
4. Creation of Cost categories
5. Creation of Cost centers
6. Creation of Voucher
7. Voucher Transaction
8. Voucher Transaction displaying Book
9. Creation of Stock group and categories
10. Creation of stock items
11. Creation of Godowns
12. Creation of units of measures
13. Maintaining accounts with inventory
14. Pure inventory vouchers
15. Reports

Note: Internal – 40 marks and External – 60 marks.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	3	2	3	2
CO2	3	3	3	3	3	3
CO3	3	3	3	2	3	3
CO4	3	2	3	3	2	3
CO5	2	3	2	3	3	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. P. DHIVYA



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COURSE STRUCTURE – VI SEMESTER

S. No.	Sub. Code	Subject Title	Hrs. / Week	Exam (Hrs.)	CA	SE	Total Marks	Credits
1.	21UCCC61	Part – III: Core – 15 : Income Tax Law & Practice – II*	6	3	25	75	100	5
2.	21UCCC62	Part –III: Core – 16: Web Technology	6	3	25	75	100	5
3.	21UCCC63	Part – III: Core – 17: Corporate Accounting – II *	6	3	25	75	100	5
4.	Part –III: Elective – 2:		5	3	25	75	100	4
	21UCCE61	Management Accounting						
	21UCCE62	Company Law*						
	21UCCE63	Principles of Insurance*						
5.	21UCCEV1	Part – III: Elective – 3: Project & Viva – Voce	5	3	40	60	100	4
6.	21UCCSP5	Part – IV: SBS – 6 : Lab: Web Technology	2	3	40	60	100	2
7.	21UGKY61	General Knowledge (Self–Study)	–	–	–	–	100	–
		TOTAL	30					25

*One elective course to be chosen from **THREE** courses

*Common to B.Com and B.Com (CA)

CA – Class Assessment (Internal)

SE – Summative Examination

SBS – Skill Based Subject

T – Theory

P – Practical



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC61	INCOME TAX LAW & PRACTICES – II	CORE – 15	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

The course is designed to explain the various concepts of Income Tax.

COURSE OBJECTIVES:

- To introduce the term clubbing of income and set-off and carry forward of losses.
- To explain the concepts of gross qualifying income
- To define the term assessment of individual and HUF
- To illustrate the Partners, partnership and Association of Persons
- To describe the essentials of return of income and Assessment Producers.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the term clubbing of income and set-off and carry forward of losses	Upto K3
CO 2	identify the deduction of incomes under sections 80	Upto K3
CO 3	calculate the total taxable income of an individual and HUF	Upto K3
CO 4	compute the total taxable income of Partners and Association of Persons.	Upto K3
CO 5	gain knowledge of various assessment procedures and Permanent Account Number.	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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INCOME TAX LAW & PRACTICES – II

UNIT – I:

Clubbing of Income: Meaning, Income of minor child, Deemed incomes. Set-off and Carry Forward of Losses: Introduction, meaning, schemes of Set-off and carry-forward of Losses, Inter head adjustments and Intra head adjustments.

UNIT – II:

Deductions from Gross Total Income u/s 80: Meaning, Nature of deductions, Gross qualifying amount – meaning, deductions U/S 80C, 80D; 80DD, 80E, 80G, 80GGB, 80QQB, 80U.

UNIT – III:

Assessment of Individual: meaning, total income of an individual, computation of tax liability. Assessment of Hindu Undivided Family: Meaning, Composition of Hindu Undivided Family, Schools of Hindu Law, Hindu Coparcenary, Computation of HUF total income.

UNIT – IV:

Assessment of Partnership firm: Meaning of Partnership, Kinds of Partnership firms for taxable purpose, meaning of Limited liability Partnership. Assessment of Association of persons: Meaning, Computation of AOP's Business Income and AOP's total income.

UNIT – V:

Return of Income: Meaning, Submission of return of Income–Return of Loss–Belated Return Revised Return–Procedure for assessment: Meaning, Self-assessment- Re-assessment – Best judgment assessment – Ex-party assessment – Rectification of mistakes, Permanent Account Number–Meaning.

Deduction and Collection of Tax at Source–Advance Payment–Tax Refunds–Income under“Net of Tax” – Tax credit certificate–Tax clearance Certificate, Goods and Services Tax : Meaning , percentage available to various products (latest amendments).

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T. S and Hari Prasad Reddy Y., *Income Tax Theory Law and Practice*, Margham Publications, Chennai–17, Nineteenth edition 2021.

REFERENCE BOOKS:

1. Dr. Vinod K.Singhania ,*Student Guide to Income Tax*, Taxmann Publications (P.) Ltd., New Delhi, 46th Edition.
2. Bagawathi Prasad,*Income Tax Law and Practice*, New Age International Publishers (P.) Ltd., Edition 32.

DIGITAL TOOLS:

1. <https://tax2win.in/guide/section-64-clubbing-income>
2. https://www.taxmanagementindia.com/visitor/acts_rules_chapter_provisions.asp?Ch_ID=24

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	3	3	3	3
CO2	3	3	2	3	3	2
CO3	3	3	3	2	2	3
CO4	2	3	3	3	3	3
CO5	2	3	3	3	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. N. M. MEKALA



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC62	WEB TECHNOLOGY	CORE – 16	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

Students will gain the skills and project-based experience needed for entry into web application and development careers. On completion of this course, a student will be familiar with client server architecture and able to develop a web application using java technologies.

COURSE OBJECTIVES:

- Impart knowledge to students regarding publishing the content on the World Wide Web
- Introduce the basics of graphic production with a specific stress on creating graphics for the web
- Make the students develop a dynamic webpage by the use of java script
- Make them learn the basic tools and applications used in Web publishing
- Make the students gain the skills and project-based experience needed for entry into web application and development careers

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO1	understand the basic concepts of web programming using HTML.	Upto K3
CO2	understand the basic concepts using Java script	Upto K3
CO3	point out the importance of CSS to design the web pages	Upto K3
CO4	create and test dynamic web pages by the use of JavaScript	Upto K3
CO5	design a HTML file Using JSP	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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WEB TECHNOLOGY

UNIT – I: Introduction

History of Internet – Internet Services and Accessibility – Uses of Internet – Protocols – Web Concepts – The Client/Server Model of the Web – Retrieving Data from the Web – How the Web Works – Web Browser – Searching Information on the Web – Internet Standards – Protocols – Internet Protocol – Transmission Control Protocol – User Datagram Protocol.

UNIT – II: HTML

Introduction – SGML – DTD – DTD Elements – Attributes – Outline of an HTML Document – Head Section – Prologue – Link – Base – Meta – Script – Style – Body Section – Headers – Paragraphs – Text Formatting – Linking – Marquee Tags – Embedding Images – Tables – Lists – Frames – Other Special Tags and Characters – HTML Forms.

UNIT – III: VB Script

Introduction – Embedding VB Script Code in an HTML Document – Comments – Variables – Operators – Assignment Operator – Numerical Operator – String Concatenation – Procedures – Conditional Statement – Looping Constructs – Objects and VB Scripts – Cookies.

UNIT – IV: Javascript

Introduction – Need of a Scripting Language – Language Elements – Identifiers – Expressions – Keywords – Operators – Functions – Statements – Objects of Java script – Window Object – Document Object – Form Object – Select Object – Date Object – Math Object.

UNIT – V: DHTML Introduction

Cascading Style Sheet – Dynamic Coding CSS – External Style Sheets – DHTML Document Object Model and Collections – Event Handling – Assigning Event Handlers – Event Bubbling – Filters & Transitions – Data Binding.

TEXTBOOK:

Gopalan N.P. and Akilandeswari J. *Web Technology A Developer's Perspective*. Delhi: PHI Learning Private Limited, 2nd Edition, 2018.

REFERENCE BOOKS:

1. DanialMinoli, Emma Minoli. *Web Commerce Technology Handbook*. New Delhi: Tata McGraw hill Publishing Company Pvt. Ltd., 2010
2. MuthuKrithigaVenkatesh L. *Web Technology*. Chennai: Margam Publications, 2010.
3. RajKamal. *Internet & Web Technologies*. New Delhi: Tata McGraw Hill Publisher, 2013.

DIGITAL TOOLS:

1. https://www.tutorialspoint.com/data_communication_computer_network/client_server_model.htm
2. <https://www.slideshare.net/RichaSingh59/html-basic-tags>
3. <https://www.youtube.com/watch?v=eA9mnY1Z2so>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	2	3	2	3	2	2
CO2	3	3	3	3	2	3
CO3	3	3	3	3	2	2
CO4	3	3	3	2	3	3
CO5	3	3	3	2	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. S. MAHENDRAN



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCC63	CORPORATE ACCOUNTING – II	CORE – 17	6	–	5

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

NATURE OF COURSE	Employability	Skill Oriented	Entrepreneurship
	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>

COURSE DESCRIPTION:

The course will enable the students to gain expert Accounting knowledge & Skills applicable to Corporate Accounting, in Conformity with Indian Companies Act 1956.

COURSE OBJECTIVES:

The students will be able to

- acquire the conceptual Knowledge of the accounting standards.
- receive basic knowledge of accounting procedures of Banking Companies.
- get basic knowledge of accounting procedures of Insurance Companies.
- gain Theoretical idea and accounting treatment of Holding Companies.
- study the concepts and preparation of liquidators' final statements

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the conceptual Knowledge of the accounting standards.	Upto K3
CO 2	get basic knowledge of accounting procedures of Banking Companies.	Upto K3
CO 3	gain basic knowledge of accounting procedures of Insurance Companies.	Upto K3
CO 4	compute the accounting treatment of Holding Companies.	Upto K3
CO 5	analyze the concepts and preparation of liquidators' final statements	Upto K3

K1 – KNOWLEDGE (REMEMBERING), K2 – UNDERSTANDING, K3 – APPLY



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CORPORATE ACCOUNTING – II

UNIT – I: Accounting Standards

Introduction – Meaning – Objectives – Need for accounting Standards – Significance – International Accounting Standards – Accounting Standards in India – Indian Accounting Standards – AS-1 – Disclosure of Accounting Policies – AS-2 – Valuation of Inventories – AS-3 – Cash flow Statements – AS-6 – Depreciation Accounting – AS-10 – Accounting for Fixed Assets – AS-14 – Accounting for Amalgamation – AS-21 – Consolidated Financial Statements (Simple problems only)

UNIT – II: Accounts of Banking Companies

Accounts of Banking Companies (New Format): Preparation of profit and loss account and balance sheet – Legal forms – Bills for collection – Acceptances and Endorsements – Branch adjustments, Adjustments of bad and doubtful debts, Rebate on bills discounted, Provision for Taxation and Depreciation.

UNIT – III: Accounts of Insurance Companies:

Accounts of Life Insurance Business (New Format) – Types of policies – Annuity business – Surrender value – Life Assurance Fund – Preparation of final accounts–Revenue account– Valuation balance sheet– Balance Sheet

Accounts of General Insurance Business (New Format) – Fire and Marine Insurance – Revenue a/c – Profit and Loss account –Balance sheet

UNIT – IV: Accounts of Holding Companies

Meaning of Holding Company and Subsidiary company – Minority interest – Cost of control or capital reserve – Treatment of Unrealised profit– Mutual Owings– Preparation of consolidated balance sheet

UNIT – V: Liquidation

Meaning – Legal provisions – Order of Payment – Preparation of Statement of affairs & Deficiency/surplus a/c (Simple problems only) – Preparation of liquidator's final statement of account.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

TEXT BOOK:

Reddy T.S & Dr. Murthy A, *Corporate Accounting*, Margam publications

REFERENCE BOOKS:

1. Gupta R L Radhaswamy M, *Corporate Accounting Volume II*, Sultan chand& sons
2. Dr.Arulanandam M A, Dr.Raman K.S, *Advanced Accountancy*, Vol.II (Corporate Accounting), Himalaya publishing house
3. Dr. Sukla S M, Dr.Gupta K L, *Corporate Accounting*, Sahityabhawan Publications

DIGITAL TOOLS:

1. https://static.careers360.mobi/media/uploads/froala_editor/files/Introduction%20to%20Accounting%20Standards%207iWCuHN.pdf
2. <https://www.dynamictutorialsandservices.org/2015/04/accounts-for-holding-companies.html>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	3	3	3
CO2	3	2	3	3	3	2
CO3	3	3	3	2	3	3
CO4	3	3	2	3	3	2
CO5	3	3	2	3	2	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. R. R.VISHNUPRIYA



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCE61	MANAGEMENT ACCOUNTING	ELECTIVE-2	5	-	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

NATURE OF COURSE	Employability <input type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This Course describes the concepts of Management accounting.

COURSE OBJECTIVES:

To make the students

- understand the various components of management accounting and related terms
- understand analysis using ratio, working capital management and marginal costing
- familiarize with budget preparation and budgetary control tools.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	outline the various concepts relating to management accounting	Upto K3
CO 2	analyze financial statements using ratio analysis	Upto K3
CO 3	evaluate the working capital management of companies	Upto K3
CO 4	compare various alternatives using marginal costing and decision making	Upto K3
CO 5	analyze new budget and budgetary control for organizations	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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MANAGEMENT ACCOUNTING

UNIT – I:

Management Accounting – Meaning – Definition – Characteristics – Scope – Objectives and Functions – Distinction between Financial Accounting and Management Accounting – Distinction between Management Accounting and Cost Accounting.

UNIT – II:

Ratio analysis – meaning – advantages – limitations – classification of ratios – computation of profitability ratios – turnover ratios – solvency ratios.

UNIT – III:

Funds Flow Statement – importance – limitations – Preparation of schedule of changes in working capital – calculation of funds from operations – funds flow statements (simple problem only)

Cash flow statement – meaning – importance – difference between funds flow and cash flow analysis – advantages – limitations – computation of cash from operations – cash flow statement as per AS3.(simple problems only)

UNIT – IV:

Cost – volume – profit analysis: Marginal cost and Break – Even analysis application of Marginal costing for managerial decisions)

UNIT – V:

Budgeting and Budgetary control – meaning – objectives – advantages – limitations – essentials of successful budgetary control – classification of budgets – preparation of sales budget, production budget, cash budget and flexible budget.

TEXT BOOK:

Reddy, T.S & Hari Prasad Reddy, Y, *Management Accounting*, Margham Publications, Chennai (2012).

REFERENCE BOOKS:

1. Ramachandran, R and Srinivasan, R., *Management Accounting*, Sriram Publications, Tricuchi (2019).
2. Shashi, K and Sharma, R.K., *Management Accounting*, Kalyani Publishers, New Delhi (2006).

DIGITAL TOOLS:

1. <https://www.zoho.com>
2. <https://www.investopedia.com>
3. <https://www.ir.com>
4. <https://www.britannia.com>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	3	3	3	3	3
CO2	3	3	3	3	3
CO3	3	3	3	3	3
CO4	3	3	3	3	3
CO5	3	3	3	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. T. P. RAMPRASAD



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601

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCE62	COMPANY LAW	ELECTIVE – 2	5	-	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

The course covers the entire lifecycle of a company, from incorporation to dissolution. All the new aspects of Companies Act, 2013 are dealt with in detail. Recent amendments and case laws are also discussed in the modules.

COURSE OBJECTIVES:

- To inform the students about the elementary ideas and the logic of the corporate law.
- To acquaint the students with the legal norms regulating the subjects of the corporate law, their legal structure and the position (status) of the trading subjects.
- To help the students understand the concept of Consent, Free Consent, Classification of contracts.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand the basic tenets of Company Law regime.	Upto K3
CO 2	explain about the various flaws in existing Company Law and how the judiciary has responded to them.	Upto K3
CO 3	develop clear understanding about the practical situations faced by the various stakeholders of Indian Company Law regime in their professional life.	Upto K3
CO 4	have an awareness about the rights of affected parties (against irregular company operations) in India.	Upto K3
CO 5	develop analytical perspective about the existing Company Law framework so as to enable them to suggest necessary changes.	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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COMPANY LAW

UNIT– I: Company Law – An Overview

Company – Definition–Characteristics– Lifting the corporate veil – Advantages of Incorporation –Company Law Administration – National Company Law Tribunal & Appellate tribunal.

UNIT– II: Kinds of Companies

Classification on the basis of incorporation – On the basis of members – Private and Public – Privileges of private company – private and public company distinguished – On the basis of liability – On the basis of ownership – Government company –Foreign company – On the basis of control – Holding and Subsidiary company – One Person Company (OPC).

UNIT– III: Formation of Company

Formation of company –Preliminary contracts – Certification of Incorporation – Promotion – Certificate of commencement of Business– Promoters– Functions & Legal Status – MCA 21 – Scheme for filing statutory documents& other transactions by companies through electronic mode – Features of MCA 21.

UNIT– IV: Memorandum and Articles of Association

Memorandum of Association – Nature and Contents – Alteration of memorandum – Doctrine of ultravires– Articles of Association – Purpose and Content –Alteration of articles – Doctrine of constructive notice and indoor management.

UNIT– V: Declaration of Dividend and Winding Up

Share Capital – Meaning –Kinds – Alteration ofshare capital– Dividend – Provisions for declaration of dividend – Winding up of companies – meaning – modes – circumstances in which company may be wound up by Tribunal – Voluntary winding up circumstances.

TEXT BOOKS:

1. Kapoor N,D, *Company Law and Secretarial Practice* , 13th Ed., Sultan Chand & Sons, New Delhi, 2020.
2. Srinivasan, *Company Law and Secretarial Practice*, Margam Publications, Chennai, 2020.

REFERENCE BOOKS:

1. Pillai R.S.N. & Bhagwathi, *Business Law*, S. Chand & Co., New Delhi, 2018.
2. Majumdar A.K and Kapoor G.K, *Company Law and Practice*, Nabhi publications, New Delhi, 2019.

DIGITAL TOOLS:

1. <https://www.indiafilings.com/learn/classification-of-companies/>
2. <https://vakilsearch.com/blog/explain-procedure-formation-company/>
3. https://en.wikipedia.org/wiki/Memorandum_of_association
4. <https://www.legalraasta.com/blog/dividend-declaration-as-per-companies-act-2013/>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	3	3	3
CO2	3	3	2	3	1	3
CO3	1	3	3	2	3	3
CO4	3	2	3	2	3	2
CO5	3	3	1	3	3	3

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. SITHU MURALIDHARAN DEVI



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603

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCE63	PRINCIPLES OF INSURANCE	ELECTIVE – 2	5	–	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	25	75	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course imparts knowledge on the principles and practices of Insurance in India.

COURSE OBJECTIVES:

To make the students

- understand the nature of insurance and principles that govern insurance
- gain an insight on the fundamental principles of life insurance
- acquire knowledge about life insurance policy condition and procedure for making claims against insurance policies.
- become familiar with the necessity of marine insurance
- receive knowledge of various aspects of fire insurance principles, managing it and risk involved.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	gain an insight into essential elements of insurance contract	Upto K3
CO 2	acquire knowledge about the principles and procedure for taking a life policy	Upto K3
CO 3	gain broader understanding of life insurance policy conditions and their claims	Upto K3
CO 4	familiarized with the legal and financial aspects of marine insurance	Upto K3
CO 5	able to identify the importance of fire insurance need	Upto K3

K1– KNOWLEDGE (REMEMBERING), K2–UNDERSTANDING, K3–APPLY



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604

PRINCIPLES OF INSURANCE

UNIT– I:

Insurance – Origin – Meaning – Types of Insurance – Fundamental Principles of Insurance – Functions and importance of Insurance – IRDA.

UNIT– II:

Life Insurance – Fundamental Principles of Life Insurance – Types of Life Insurance policies – Procedure for taking a Life policy – Modes of Premium Single, annual, half – yearly, quarterly and monthly.

UNIT– III:

Life Insurance policy conditions – Lost policies – Assignment – Nomination – Settlement of claim – Lapse of Life Insurance policy – Revival of policy – Rebating – Surrender value – Loan on Life Insurance policies.

UNIT– IV:

Marine Insurance – Meaning – Types of Marine policies – Conditions of Marine policy – Marine losses – settlement of claims.

UNIT– V:

Fire Insurance – Meaning – Types of Fire Insurance policies – Conditions of Fire Insurance policy – Procedure for settlement of claim – Reinsurance– meaning of motor insurance, burglary insurance, personal accident insurance and sports insurance

TEXT BOOK:

M.N. Mishra, S.Chand and company, *Insurance – Principles and Practices*

REFERENCE BOOK:

Ghosh & Agarwal, *Principles Practice & Law of Insurance*, Life insurance in India – Dr. R.M. Ray

DIGITAL TOOLS:

1. <https://www.godigit.com/guides/types-of-insurance>
2. <https://cleartax.in/s/insurance>
3. <https://www.insuranceinstituteofindia.com/>

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	1	1	2	2	1	2
CO2	1	2	2	2	2	2
CO3	2	2	3	2	2	3
CO4	2	2	2	3	2	3
CO5	2	3	3	2	3	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Dr. K. R. KAVITHA



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605

COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCEV1	PROJECT & VIVA – VOCE	ELECTIVE –3	–	5	4

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

Students work in teams to define, analyze implement and evaluate a real-world software system. Most of the work in this course is team-based project work, although there are some introductory lectures on software project management and teamwork strategies.

COURSE OBJECTIVES:

To make the students

- design with various design representation including architectural design, database design and GUI design
- apply the coding skills and develop the system
- prepare test cases and test the system through various testing according to the project work
- understand feasibilities and analysis of project work
- learn documentation and presentation skills

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	receive detail knowledge about the basics of project application software	Upto K3
CO 2	outline the various modules and its tables to get the result of the project designing	Upto K3
CO 3	apply appropriate techniques to assess ongoing project performance.	Upto K3
CO 4	differentiate the data base control model to meet organizational needs	Upto K3
CO 5	evaluate the academic performance with the practical knowledge in report writing	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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PROJECT & VIVA – VOCE

1. A maximum of two students can join to do the project work
2. Students must undertake the project work under the guidance of a faculty member
3. Progressive reports have to be submitted to the guide periodically
4. The internal test marks is 40 and is divided into the following components.
 - (i) **Two Presentations - 2 X 10 = 20 marks**
 - (ii) **Progressive Reports - 10 marks**
 - (iii) **Internal Viva-voce - 10 marks**
5. The external examination will be jointly conducted by both the Internal and external examiners
6. The students must submit 3 copies (2 copies for 2 students + 1 copy for the Dept.) of their Project Report two weeks before the external examination.
7. The maximum marks for the external examination is 60 and it may be divided into the following components.
 - (i) **Project Report - 20 marks**
 - (ii) **Project Presentation - 20 marks**
 - (iii) **Project viva-voce - 20 marks**

Note: Internal – 40 marks and External – 60 marks.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	3	2	2	3	3
CO2	2	2	3	2	3	2
CO3	3	3	3	2	3	3
CO4	3	3	3	3	2	3
CO5	3	2	2	3	3	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. J.R. NATHAN



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COURSE CODE	COURSE TITLE	CATEGORY	T	P	CREDITS
21UCCSP5	LAB: WEB TECHNOLOGY	SBS-6 LAB	-	2	2

YEAR	SEMESTER	INTERNAL	EXTERNAL	TOTAL
III	VI	40	60	100

NATURE OF COURSE	Employability <input checked="" type="checkbox"/>	Skill Oriented <input checked="" type="checkbox"/>	Entrepreneurship <input type="checkbox"/>
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COURSE DESCRIPTION:

This course is intended to teach the basics involved in publishing content on the World Wide Web.

COURSE OBJECTIVES:

To make the students

- understand the syntax and semantics of HTML
- develop the ability to logically plan and develop web pages.
- learn to separate style from content and a well-defined set of published Standards.
- create forms and check for data accuracy
- develop skills in analyzing the usability of a website.

COURSE OUTCOMES (COs):

After the completion of the course, the students will be able to

No.	Course Outcomes	Knowledge Level (According to Bloom's Taxonomy)
CO 1	understand and apply the various tags in HTML programs	Upto K3
CO 2	apply knowledge in developing web applications.	Upto K3
CO 3	analyze a web page and identify its elements and attributes.	Upto K3
CO 4	assess a web page using HTML and Cascading Style sheets.	Upto K3
CO 5	analyze and apply the role of languages like HTML, CSS, and JAVA Script protocols in the workings of web and web applications.	Upto K3

K1- KNOWLEDGE (REMEMBERING), K2-UNDERSTANDING, K3-APPLY



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LAB: WEB TECHNOLOGY

1. Write a HTML program for formatting text.
2. LAB – PRACTICAL Write a HTML program for creating ordered, unordered and definition list.
3. Write a HTML Program to use Image as a Link.
4. Create Your Class Time Table Using HTML.
5. Write a program to design Login form in HTML.
6. Create a web page that has blinking text.
7. Write a program in JAVA script to add two integers.
8. Write a JAVA script program to print the content of the current window.
9. Write a JAVA script program to compute the values.
10. Write an internal CSS program.
11. Write an external CSS program.
12. Create a simple CSS style sheet to display your XML data.
13. Write a simple JSP program to print the current date and time.
14. Write a program in JSP to auto refresh a page.

Note: Internal – 40 marks and External – 60 marks.

Mapping of CO with PSO

	PSO1	PSO2	PSO3	PSO4	PSO5	PSO6
CO1	3	2	3	2	2	2
CO2	3	3	3	3	3	3
CO3	3	3	2	2	3	3
CO4	3	3	3	3	2	3
CO5	2	3	3	2	3	2

3. Advanced Application 2. Intermediate Development 1. Introductory Level

COURSE DESIGNER: Prof. S. MAHENDRAN