



**GOVERNMENT ARTS COLLEGE (AUTONOMOUS),  
KARUR – 639 005.**

(Reaccredited with A Grade status by NAAC)  
(Affiliated to Bharathidasan University, Tiruchirappalli.)

**PG & RESEARCH DEPARTMENT OF COMMERCE  
BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)**

**Programme Outcomes**

1. This programme will provide a platform to enhance computer based accounting skills and fundamental knowledge in commerce disciplines.
2. This programme will ingrain the ethical behavior in learning and acquiring knowledge in modern business and the IT sector.
3. Students will have competency to pursue their general and professional courses such as M. Com., M. Com., (CA), MCA., MBA., CA., CMA., ACS., etc.,

**Programme Specific Outcomes**

1. This programme will enable the students to apply the current techniques, skills, and tools necessary for computing practices.
2. This programme will provide the skilled manpower to the companies in Accounting, Taxation, Financial analysis, Auditing and IT sector.
3. This programme will create the students to be the value based citizens and will exhibit the professional expertise in financial planning, decision support analysis and ethics in the minds of students.
4. This programme will enable the students to utilize internet technologies such as simple e-mail, website search and online banking solutions.
5. This programme will pave the way for the students to actively participate in e-commerce related activities.

# GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639 005

## B.COM (COMPUTER APPLICATIONS) COURSE STRUCTURE UNDER CBCS SYSTEM

(For the candidates admitted from the year 2016-17 onwards)

SEMESTER	COURSE	SUBJECT TITLE	SUBJECT CODE	INSTR. HOURS WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL	
							INT	ESE		
I	Tamil - I	Tamil – I	U16LIT1	6	3	3	25	75	100	
	English - I	English - I	U16L1E1	6	3	3	25	75	100	
	Core Course - I	Principles of Accountancy	U16CA1C1	6	5	3	25	75	100	
	Core Course - II	Principles of Management	U16CA1C2	5	4	3	25	75	100	
	First Allied Course – I	Introduction to Info. Technology	U16CA1A1	5	3	3	25	75	100	
	Environmental Studies	Value Education	U16VE1	2	2	3	25	75	100	
					30	20				600
II	Tamil - II	Tamil – II	U16L2T2	6	3	3	25	75	100	
	English – II	English– II	U16L2E2	6	3	3	25	75	100	
	Core Course – III	Business Statistics	U16CA2C3	6	5	3	25	75	100	
	First Allied Course – II	MS- Office - Practical	U16CA2A2P	5	4	3	25	75	100	
	First Allied Course – III	Marketing	U16CA2A3	5	3	3	25	75	100	
	Value Education	Environmental Studies	U16ES2	2	2	3	25	75	100	
					30	20				600
III	Tamil - III	Tamil- III	U16L3T3	6	3	3	25	75	100	
	English – III	English - III	U16L3E3	6	3	3	25	75	100	
	Core Course – IV	Business Accounting	U16CA3C4	6	5	3	25	75	100	
	Core Course – V	Business Law	U16CA3C5	5	4	3	25	75	100	
	Second Allied Course-I	Database Management System	U16CA3A4	5	3	3	25	75	100	
	Non Core Elective I	Office Management	U16CO3N1	2	2	3	25	75	100	
					30	20				600
IV	Tamil – IV	Tamil- IV	U16L4T4	6	3	3	25	75	100	
	English – IV	English -IV	U16L4E4	6	3	3	25	75	100	
	Core Course – VI	Cost Accounting	U16CA4C6	5	5	3	25	75	100	
	Second Allied Course –II	Programming in C’ - Practical	U16CA4A5P	5	4	3	25	75	100	
	Second Allied Course -III	Modern Banking	U16CA4A6	4	3	3	25	75	100	
	Skill Based Elective I	Practical Commerce	U16CA4S1P	2	4	3	25	75	100	
	Non Core Elective II	Consumer Protection	U16CO4N2	2	2	3	25	75	100	
					30	24				700
V	Core Course – VII	Financial Management	U16CA5C7	5	5	3	25	75	100	
	Core Course – VIII	Entrepreneurial Development	U16CA5C8	5	4	3	25	75	100	
	Core Course – IX	Enterprise Resource Planning	U16CA5C9	4	3	3	25	75	100	
	Core Course – X	Corporate Accounting	U16CA5C10	6	4	3	25	75	100	
	Core Elective-I	Web Designing- Practical	U16CA5E1P	4	4	3	25	75	100	
	Skill Based Elective II	Principle of Insurance	U16CA5S2	2	4	3	25	75	100	
	Skill Based Elective III	Export Documentation	U16CA5S3	2	4	3	25	75	100	
	Soft Skill Development	Soft Skill Development	U16SSD3	2	2	3	25	75	100	
				30	30				800	
VI	Core Course – XI	Management Accounting	U16CA6C11	6	5	3	25	75	100	
	Core Course – XII	Tally 9.0 - Practical	U16CA6C12P	6	5	3	25	75	100	
	Core Course – XIII	Financial Services	U16CA6C13	6	5	3	25	75	100	
	Core Elective II	Internet - Practical	U16CA6E2P	5	5	3	25	75	100	
	Core Elective III	Income Tax Law & Practice	U16CA6E3	6	4	3	25	75	100	
	Extension Activities	Extension Activities				1				
		Gender Education	U16EA4	1	1	3	25	75	100	
				30	26				600	
<b>TOTAL</b>					<b>180</b>	<b>140</b>			<b>3900</b>	

Sl. No.:

Subject Code:

U16CA1C1

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – I SEMESTER – CORE COURSE - I**

(For the candidates admitted from 2016-17 onwards)

**PRINCIPLES OF ACCOUNTANCY**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Use debit and credit accounting to record and adjust basic business transactions.
- Prepare multi-step income statements, classified balance sheets, and statements of retained earnings.
- Use basic financial statement ratio analysis to evaluate financial performance.
- Rectify errors in accounts.

**UNIT-I** Double Entry System of Book Keeping – Concepts and Conventions – Journal – Ledger.

**UNIT- II** Subsidiary Books - Trial Balance - Rectification of Errors – Bank Reconciliation Statement.

**UNIT-III** Final accounts with adjustment - Consignment.

**UNIT-IV** Single Entry System of Book Keeping – Statement of Affairs and Conversion Method – Average Due Date.

**UNIT-V** Depreciation – Straight Line Methods – WDV Method Annuity Method and Sinking Fund Method –Accounts for Non-Trading Concerns. (Simple Problems only)

**Note: (Theory 40%, Problem 60%)**

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Principles of Accountancy	Jain and Narang	Kalyani Publishers.

**Reference Book:**

<b>Sl.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Modern Accountancy	Mukerjee and Haneef	Tata McGraw Hill
2.	Advanced Accountancy	Shukla and Grewal	S. Chand & Sons
3.	Principles of Accountancy	Dastan L. Cecil	Learn Tech.
4.	Advanced Accountancy	Arulnandam	Himalaya Publications
5.	Financial Accounting	T. S. Reddy & Y. Hariprasad Reddy	Margham Publications

Sl. No.:

Subject Code:

U16CA1C2

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. (CA) - I SEMESTER – CORE COURSE - II**

(For the candidates admitted from 2016-17 onwards)

**PRINCIPLES OF MANAGEMENT**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Understand the concept related to Management.
- Evaluate the global context for taking managerial actions of planning, organizing Staffing, co-ordination and controlling.
- Evaluate leadership styles to anticipate the consequences of each leadership style.
- Understand the appropriate role of employee selection, recruitment and process of establishing employee training program.
- Determine the most effective action to take in specific situations.
- Identify and evaluate social responsibilities and ethical issues involved in business situation and logically attribute own position on such issues.

**UNIT- I** Management – Concept – Nature – Management as a Science, an Art and Profession – Process – Levels of management – F.W. Taylor’s Scientific Management – Fayol’s Theory of Management.

**UNIT- II** Planning – Concept – Process – Types of Plans – Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets.

**UNIT-III** Organizing – Concept – Organization as a process – Elements of Organization process – Types of organization – Delegation – Departmentation – Centralization – Decentralization.

**UNIT-IV** Staffing – Concept – Functions – Process – Selection – Recruitment – Training – Direction – Concept – Elements of Directing – Principles of Direction – Process of Directing.

**UNIT-V** Co-ordination – Controlling – Concept – Need and importance – Process – Characteristics of an ideal control system.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Management Concepts	Sharma	Kalyani

**Reference Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Business Management	Disckar Pagare.	
Principles of Management	CB Memoria	
Principles of Management	LM Prasad	
Business Management	Gupta	

S.No:-

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. (CA) - I SEMESTER – FIRST ALLIED COURSE - I**  
(For the candidates admitted from 2016-17 onwards)

**INTRODUCTION TO INFORMATION TECHNOLOGY**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Identify, design, and analyze, complex computer system to implement and interpret the results from that system.
- Select and apply current techniques, skills, and tools necessary for computer practice and integrate IT based solutions into the user environment effectively.
- Learn the input and output devices and their uses of fundamentals of computer hardware.
- Possess the knowledge of both primary and secondary devices of memory location and their uses.
- Know the various number system conversions.

**UNIT- I** Introduction to Computers – Characteristics – History of Computer – Generation of Computer – Classification of Computers – Types of Computers. Components of Computer Hardware System: Input, Processing and Output Unit – Input and Output Devices – Types of Memory – Types of Software.

**UNIT- II** Computer Number System: Binary – Octal - Hexadecimal Number System - Number System Conversions (Simple Problems Only)

**UNIT-III** Flow Chart – Steps in Developing a Computer Program Simple Flow chart – Data Processing Systems. Networking: Types of Networking – Local Area Network (LAN) - Wide Area Network (WAN) – Metropolitan Area Network (MAN) – Wireless Local Area Network (WLAN).

**UNIT-IV** Operating System: Functions of Operating System – Types of Operating System –DOS-UNIX – LINUX- Windows- Windows XP – Windows NT.

**UNIT-V** Internet and World Wide Web (WWW): Evolution of Internet – Services of Internet – Internet Protocols – Internet Clients – Internet Server - Networks Structures – Intranet – Extranet.

**NOTE: (Theory 80%, Problem 20%)**

**Text Book:**

Title	Author	Publisher
Introduction to Information Technology	Dr. S. V. Srinivasa Vallbhan	Sultan Chand & Co.,

**Reference Book:**

Title	Author	Publisher
PC Software for Windows	R.K. Taxali	<b>TMH</b>
MS Office	C.Nellai Kannan	Nels Publication
Computers for people	Rocherter & Rocherter	Iruim Inc

Sl. No.:

Subject Code:

U16CA2C3

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – II SEMESTER – FIRST ALLIED COURSE –III**

(For the candidates admitted from 2016-17 onwards)

**BUSINESS STATISTICS**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- To illustrate the tools and techniques used in business statistical study like collection of data, classification and tabulation, diagrammed representation, mean median and mode.
- To provide exposure on calculation of methods of measuring dispersion, range, quartile deviation and mean deviation.
- To provide preface on calculation measures of Skewness and correlations.
- To work out problems by using regression and trend analysis.
- To provide spotlight on use of index numbers and methods of constructing index number

**UNIT- I** Introduction – Collection of Data – Classification and Tabulation – Diagrammatic Representation – Measures of Central Tendency – Arithmetic Mean, Median, Quartiles, and Mode – Geometric Mean – Harmonic Mean.

**UNIT- II** Dispersion – Methods of Measuring Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.

**UNIT-III** Skewness – Measures of Skewness; Karl Pearson's Co-efficient of Skewness; Bowley's Co-efficient of Skewness – Simple Correlation – Types of Correlation – Methods of Studying Correlation – Karl Pearsons Co-efficient of Correlation – Rank Correlation.

**UNIT-IV** Simple Regression – Meaning – Correlation Vs Regression – Methods of Studying Regression: Graphic Method and Algebraic Method – Regression Equation of X on Y and Regression Equation of Y on X – Time Series – Components – Straight –line Trend – Methods of Least Squares – Methods of Semi-Average and Methods of Moving Average.

**UNIT-V** Index Numbers – Use of Index Numbers – Methods of Constructing Index Numbers; Unweighted and Weighted Index Numbers – Quantity Index Numbers – Volume Index Number – Test for Perfection: Time and Factor Reversal Test, Consumer Price Index Numbers – Limitations of Index Numbers.

**(THEORY 40% PROBLEM 60 %)**

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Statistical Methods	S.P. Gupta	Sultan Chand & Sons

**Reference Book:**

<b>Sl.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Elements of Practical Statistics	S.K. Kapoor	Oxford
2.	Statistics	R.S.N. Pillai and Bagavathy	S. Chand and Co.
3.	Business Statistics	Prof. Navaneetham	Anand Publishers
4.	Business Statistics	G.V. Shenoy, U.K. Srivastava and S.C. Sharma	Wiley eastern
5.	Business Statistics	P.A. Navanitham	Jai Publications

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U16CA2A2P

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05****B.Com., (CA) – II SEMESTER – FIRST ALLIED COURSE –II**

(For the candidates admitted from 2016-17 onwards)

**MS OFFICE – PRACTICAL****COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Learn basic knowledge of computers regarding ms-word, excel, power-point and easy way of writing letters.
- Be familiar with the reduction of time consumption in mark entry and other databases
- To improve the knowledge of students by presenting power point slides.
- Identify easy sharing of letters between companies, students and friends through mail merge option.

**UNIT- I** Word – Creating Word Documents – Creating Business Letters using Wizards – Editing Word Documents - Inserting Objects – Formatting documents - Spelling and grammar check – Word Count, Auto Correct – Working with tables – Savings – Mail Merge.

**UNIT- II** Introduction to Spread Sheet – Introduction – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating, and Formatting charts.

**UNIT-III** Ms Power Point Creating a simple presentation – Creating, inserting and deleting slides - Savings a presentation.

**UNIT-IV** Word –Creating personal letters – Official letters – circulars – templates –use of Wizards – Resumes – Preparation of Bio data – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Creating Greetings – Mail Merge.

**UNIT-V** Excel – Entering information in worksheet – Align data cells –Changing column width and row height – pay bill – mark sheet – Electricity bill – Power Point - Simple presentations – creating slide show – animation – inserting and deleting slides.

**Text Book:**

Title	Author	Publisher
Computer Applications in Business	Dr. S. V. Srinivasa Vallaban	Sultan Chand & Sons

**Book for Reference:**

Title	A	Publisher
MS Office 2000	Sanjay Saxena	Vikas Publishing House
Computer Applications in Business	T. D. Malhotra	Kalyani Publications.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – II SEMESTER – FIRST ALLIED COURSE - III**

(For the candidates admitted from 2016-17 onwards)

**MARKETING**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Understand fundamental marketing concepts, theories and principles in areas of marketing policy; of market and consumer behavior; of product, distribution, promotion and pricing decisions.
- Know about how organizations use the marketing mix (often called the four Ps) to market to their target customers.
- Be able to understand the process of selecting an appropriate segmentation approach and deciding which customer segments to target for marketing activities.
- Develop a strategically focused integrated marketing communications plan based on research and analysis of a brand, its competition, and consumer behavior, using appropriate communication strategies.

**UNIT- I** Introduction – Meaning – Definition of Marketing – Modern concept of Marketing – Marketing and selling: Importance and Scope of Marketing- Functions of Marketing.

**UNIT- II** Types of Market – Market Segmentation – General Approach to segmenting a market - Market segments Vs Product differentiation - Product Planning and development – Product mix – strategies – Product Life Cycle.

**UNIT-III** Meaning and Definition of Distribution Channels - Nature and Importance of Distribution Channels - Channel Management Decisions: Elements of the Channel team - Classification and Distribution Channels.

**UNIT-IV** Meaning and Definition of Pricing - Factors affecting Price Determinants - Internal and External factors - Procedure for price Determination - Pricing Policies and strategies - Discounts and rebates.

**UNIT-V** Promotional Mix – Personal and Non Personal Selling – Strength and Limitations of Personal Selling – Pre-Sale – Pre-Sale Preparation – Trial Close. AIDAS approach – Administrative sales Manager – Managing Sales Force – Recruitment and Selection of Sales Representation – Recruitment Sources.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Marketing	S. P. Bansal	Kalyani Publishers - 2011

**Reference:**

<b>Sl.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Principles of Marketing	Ramasamy &	
2.	Principles of Marketing	C. B. Memoria	
3.	Principles of Marketing	Sontaki	



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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – III SEMESTER – CORE COURSE - IV**

(For the candidates admitted from 2016-17 onwards)

**BUSINESS ACCOUNTING**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Can understand the accurate record keeping for every business.
- To track the major business purchase decisions, business expenses and revenues.
- To acquire the accounting systems of a head office having branches at more places and necessity to maintain departmental accounting to business and to inculcate the procedures to be followed in Hire Purchase business and preparation of Royalty to a leasehold property.
- To understand the provisions of the Indian Partnership Act and procedures followed when a partner admission, retirement, death or insolvent and to know the accounting treatment on dissolution of a firm and piecemeal distribution of cash.
- To prepare a statement of affairs while an individual become an insolvent and procedure to claim compensation from insurance companies when fire occurs

**UNIT-I** Branch and Departmental Accounts.

**UNIT-II** Hire Purchase Accounts (Except interest suspense method) – Royalty Accounts.

**UNIT-III** Admission and Retirement of a Partner, Death of a Partner.

**UNIT-IV** Dissolution of Firm – Piecemeal Distribution – Insolvency of a Partner of Partners – Garner Vs Murray.

**UNIT-V** Insurance Claims for Loss of Stock – Insolvency Accounts – Statements of Affairs – Insolvency of Individual Only.  
(Simple Problems Only)

**(THEORY – 40%, PROBLEM – 60%)**

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publishers</b>
Advanced Accountancy	Jain and Narang	Kalyani Publishers

**Reference:**

<b>Sl.No.</b>	<b>Title</b>	<b>Author</b>	<b>Publishers</b>
1.	Advanced Accountancy	Shukla and Grewal	S. Chand & Co.
2.	Advanced Accountancy	R.L. Gupta and Radhaswamy	Sultan Chand & Co.
3.	Advanced Accountancy	A.Arulnadan & Rajan	Himalaya Publishers
4.	Advanced Accountancy	Reddy & Moorthy	

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Subject Code:

U16CA3C5

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – III SEMESTER – CORE COURSE - V**

(For the candidates admitted from 2016-17 onwards)

**BUSINESS LAW**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Have a basic understanding to business law to help them make better decisions.
- Become expert in any area of business law,
- Become business managers, owners, and executives more aware of the many legal issues that arise in the day-to-day operation of any business.
- Protect the public, and to provide a mechanism for businesses to resolve disputes.

Know about the Indian partnership act

**UNIT- I** Introduction – Definition – Scope and Growth of Merchantile law – Sources of merchantile Law – Nature and kinds of contracts – Offer and acceptance – consideration – contractual capacity – consent – Void agreements – contingent contracts.

**UNIT-II** Performance of Contract – Quasi contract – Discharge of Contracts – Remedies for Breach of contract.

**UNIT-III** Contract of Indemnity and guarantee contract of Bailment and pledge.

**UNIT-IV** Contract of Agency and the sale of goods act.

**UNIT-V** The Indian partnership Act.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Business Law	R.S.N. Pillai and Bagawathi	S. Chand & Sons 2008

**Reference Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Business Law	N.D. Kapoor	S. Chand & Sons
Commercial law	Chawla and Garg	Kalyani Publishers
Merchantile Law	M.C. Slukla	S. Chand & Sons
Merchantile Law	M.C. Kuchal	Vikas Publishing House

Sl. No.:

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – III SEMESTER – SECOND ALLIED COURSE - I**

(For the candidates admitted from 2016-17 onwards)

**DATABASE MANAGEMENT SYSTEM**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Have a broad understanding of database management concepts and database relational system.
- Have a high level understanding of major DBMS components and level of architecture.
- Be able to model a relational database using relations mean, optimization, transaction suppliers and parts database.
- Be skilled at how to create database with wizard and creating table wizards using by access.
- Be able to write SQL commands to create tables and indexes, insert/update/delete data, and query data in a relational DBMS.

**UNIT I** An overview of Database Management : Introduction- Meaning - Need for database- Data Independence- Relational systems and others .

**UNIT II** Database system Architecture : Introduction – The Three Levels of the Architecture –The External Level – The Conceptual Level – The Internal Level – Mapping – The Database Administrator – Client / Server Architecture – Utilities – Distributed Processing .

**UNIT III** An Introduction to relational databases : Introduction – An informal Look at the relational model – Relations and Relvars – Relations Mean – Optimization – Transaction – The Suppliers and parts database.

**UNIT IV** About Access 2000: Getting started with Access 2000 – Concepts of database – RDBMS – Creating database with a Wizard – Creating blank database – Opening database – Closing Database.

Tables : Creating table by using table wizard – Entering data in a table – Changing column width and Row height – Editing Data in the table – Saving a table – Creating a table using design view – Field properties – Data Type – Relationships between table – Printing tables.

**UNIT V** Queries : Creating a Query using the Query Wizard – Viewing a Query – SQL View.

Forms : Creating a Form a using Wizard Auto Form.

Reports : Auto Reports – Tabular Report – Report Wizard.

**Note:** Unit I, II & III – Theory only 60%, Unit IV and V – Practical40%

**Reference :**

1. Database Systems - C.J.Date Pearson Education
2. Ms – Office - C.Nellai Kannan Nels Publications
3. Database Management System – L. Madhu Krithigha Margham Publications

Sl. No.:

Subject Code:

U16CO3N1

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – III SEMESTER – NON CORE ELECTIVE - I**

(For the candidates admitted from 2016-17 onwards)

**OFFICE MANAGEMENT**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Manage the scheduling, coordination and organization of administrative tasks and workflow within specific deadlines and according to set priorities.
- Produce a variety of business documents using available technologies and applying industry standards.
- Coordinate the collection, analysis, distribution and response to communications in the workplace to facilitate the flow of information.
- Organize and coordinate meetings, conferences, special events and make travel arrangements, including the preparation of related documentation. Support the implementation of projects by applying basic principles of project management.

**UNIT-I** Introduction to Office Management –Office – Office Defintions- Office Manager – Office Management – Effective Management Techniques – Office Organization – Types of Organization – Department – Delegation – Centralization –and Decentralization – Techniques of organization.

**UNIT-II** Office Accommodation – Lay out and Environment – Introduction – Location of an Office – Office Environment – Office Furniture – Concepts of 5s and Office Management – Office Stationary – Need to Control Office Stationery – Types of Stationery – Methods of reduce Stationery Cost.

**UNIT-III** Records Management – Introduction – Objectives – Features – Principles – Essentials – Benefits – Filing – Centralized and Decentralized filing System – Methods of filing – Classification of Files

**UNIT-IV** Electronic Records – Indexing – Office Mail Services – Centralized Correspondence – Decentralized Correspondence – Advantages and Disadvantages of Centralized and Decentralized Mail Service –Handling of Inward mails and Outward mails.

**UNIT-V** Office Furniture- Introduction- Basic Considerations before Selecting the Office furniture- Types of Furniture – Conclusion.

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1. Business Organization	Y.K. Bhusan	
2. Office Management	V. Balachndran V. Chandrasekar	

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Subject Code:

U16CA4C6

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – IV SEMESTER – CORE COURSE - VI**

(For the candidates admitted from 2016-17 onwards)

**COST ACCOUNTING**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Become the successful Cost Account Manager at any corporate.
- Express the role and place of cost accounting in the modern economic environment.
- Select the costs according to their impact on business.
- Will be familiar in applying the preparation of cost sheet and techniques used in business.

**UNIT- I** Meaning of Cost Accounting – Nature and Purpose – Advantages and Limitations of Cost Accounting – Installation of Costing System – Methods of Costing – Elements of Costing – Preparation of Cost Sheet. Difference between costing and cost accounting and cost accountancy.

**UNIT- II** Materials – Functions of Store Keeper – Classification and Codification of Materials – Methods of Inventory Control – EOQ – Stock Levels, ABC Analysis – Perpetual Inventory System – Issue Procedure – Pricing of Issues – LIFO, FIFO , Simple Average, Weighted Average and Standard Price - Calculation of Purchase Price.

**UNIT-III** Labour – Factors in Wage Determination - Systems of Wage Payment – Time Rate – Piece Rate - Incentive Plans – Labour Turnover. Overheads – Allocation and Apportionment – Reapportionment – Absorption - Machine Hour Rate – Overhead Absorption Rate

**UNIT-IV** Job Costing – Job Costing Procedure – Contract Accounts – Profit on Incomplete Contracts – Reconciliation of Cost and Financial Records.

**UNIT-V** Process Costing – Features – Normal and Abnormal Losses and Gains – Preparation of Process Accounts (Excepting Joint Products and by Products and Equivalent Production) – Operating Costing for Transport Organizations.

**Note: Theory 40%, Problem 60%**

**Text Book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Cost Accounting	Jain & Narang	Kalyani Publishers

**Reference Book:**

<b>Sl.</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Cost Accounting	S.P. Iyengar	Sultan Chand & Sons.
2.	Cost Accounting	S.N. Maheswaring	Sultan Chand & Sons.

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Sl. No.:

Subject Code:

U16CA4A5P

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com. (CA) – IV SEMESTER – SECOND ALLIED COURSE - II**

(For the candidates admitted from 2015-16 onwards)

**PROGRAMMING IN 'C' – PRACTICAL**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Create algorithms and flow chart to solve simple programming problems.
- Grasp the use of different data types such string, arrays, variables and structures.
- Use user defined functions.
- Design, implement, test and debug programs that use calculations and selections.
- Design, implement, test and debug programs that use loops.
- Analyze programming problems to choose when regular loops should be used and when recursion will produce a better program.

1. Adding two numbers(all cases)
2. Sum of series
3. Calculation of simple interest
4. Calculation of compound interest
5. Calculation of Depreciation
6. Ascending and Descending order of numbers using arrays  
(use it to find largest and smallest numbers)
7. Sorting of names in alphabetical order.
8. Matrix Operations (Addition, Subtraction, Multiplication – use functions).
9. Generating Fibonacci Numbers using recursive functions.
10. String Manipulation without using String functions (String length, String Comparison, String copy, Palindrome checking).
11. Mean, Standard Deviation, Variance.
12. Correlation – regression coefficients.

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**COE**

Sl. No.:

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – IV SEMESTER – SECOND ALLIED COURSE -III**

(For the candidates admitted from 2016-17 onwards)

**MODERN BANKING**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Disseminate knowledge among the students with theoretical structures about banking
- Train and equip the students with the skills of modern banking
- Develop and inculcate the traits of professionalism amongst the students.
- Understand how the bankers build customer relationship in modern banking sector.

**UNIT- I** Commercial Banking: Definition – Classification of Banks – System – Functions – Role of Banks in Economic Development – Banking Regulation Act 1949.

**UNIT- II** Opening Bank Account - Definition of Banker and Customer – Special Types of Customers – Types of Deposits – Bank Pass Book – Collecting Banker - Paying Banker – Banker Lien.

**UNIT-III** Cheque – Essentials Features of a valid cheque – Crossing – making and endorsement – Payment of cheques – saturating protection – Duties of paying banker and collecting banker - Refusal of payment of cheques – Duties of Holder and Holder in due course.

**UNIT-IV** Loans and advances by commercial Banks – Lending policies of commercial Bank – Forms & Securities – Lien – Pledge – Hypothecation and advance against the departments of title to goods – Mortgage.

**UNIT-V** E-Banking: Definition – Traditional Banking – E-Banking – Electronic Delivery channels – Automated teller machine – cards – mobile banking – Tele Banking – Internet Banking – Impact of Information Technology on Banking.

**Text Book:**

Title	Author	Publisher
Banking Theory, Law & Practice	R. Rajesh, T. Sivagnasithi	Tata Mcgraw Hill

**Reference Book:**

Title	Author	Publisher
Banking Theory, Law & Practice	Dr. S. Gurusamy	Tata Mcgraw Hill Education Pvt. Ltd
Modern Banking	Tandon	
Banking Theory Law & Practice –	Learntech Press.	

Sl. No.:

Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – IV SEMESTER – NON CORE ELECTIVE - II**

(For the candidates admitted from 2016-17 onwards)

**CONSUMER PROTECTION**

**COURSE OUTCOMES**

On Successful completion of course, students

- Will be comprehensive understanding about the existing law on consumer protection in India.
- Will be conversant with major international instruments on consumer protection
- Will be aware of the basic procedures for handling consumer dispute
- Will be able to appreciate the emerging questions and policy issues in consumer law for future research.
- Will receive tremendous importance among the contemporary legal fraternity in India.

**UNIT-I** Consumer Production Act 1986 - Objects of Act – Definitions - Important Terms- Consumer Rights in India.

**UNIT-II** The Central Consumer Protection Council – Meetings of the Central Council – Objects of Central Council – The State Consumer Protection councils.

**UNIT-III** Consumer Disputes Redressal Agencies - The District Forum – Jurisdiction – Manner in which complaint shall be made – Procedure on Admission of complaint – Complaint regarding services – Power of the district Forum under section 14 – Appeal.

**UNIT-IV** The State Commission - Composition - Disqualification for appointment as a member – Jurisdiction - Procedure for finding compliant - Appeal.

**UNIT-V** The National Commission - Composition - Disqualification – Jurisdiction - Appeal – Finality of Orders.

**Reference Book**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Corporate Laws	J. Jayasankar	Margham Publications

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Sl. No.:

Subject Code:

U16CA4S1P

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – IV SEMESTER – SKILL BASED ELECTIVE - I**

(For the candidates admitted from 2016-17 onwards)

**PRACTICAL COMMERCE**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Learn how to complete used in the bank and what is asked for in it.
- Learn how to fill the stock trading forms, such as share application, allotment and transfer.
- Prepare a company's agenda & minutes both general body and board of directors.
- Write forms in such a way in practical Commerce in all of the insurance activities.
- Fill the applications from of PAN Card and Income Tax.

- UNIT- I**
1. Preparation of invoice, voucher, delivery, challan, entry pass and Gate pass debit and credit notes.
  2. Preparation of transaction from the receipts, vouchers credit notes and debit notes.
  3. Preparation of application for shares and allotment letter for share transfer forms from the secretary.
- UNIT- II**
1. Drawing, endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts.
  2. Making entries in the passbook and filling up of account opening forms for SB account, Current account and FDR's preparation of FDR's.
  3. Drawing and endorsing of bills of exchange and promissory notes.
- UNIT- III**
1. Filling up of application forms for admission to co-operative societies. Filling up loan application forms and deposit challan.
  2. Filling up Jewel loan application form, procedure for releasing of jewelers in jewel loan and repayment.
  3. On-line Trading, E-Booking, E-Payment, Mobile shopping.
- UNIT- IV**
1. Preparation of agenda and minutes of meetings-both general body and board of directors.
  2. Using bin card and inventories.
  3. Using cost sheets.
- UNIT- V**
1. Filling up of an application form for a LIC policy, filling up of the premium form sending premium notice and filling up the challan for remittance receipt for the premium. The procedure for settling account while the insured is alive or dead.
  2. Preparation of audit programmes.
  3. Preparation of audit report and the replies to audit objections.
  4. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
  5. Filling up income-tax returns and application for permanent account number.

**Note:** Students may be requested to collect original or Xerox copies of the document and affix then on the records note books after having filling up. Drawing of the document should no be insisted. Distribution of marks: Practical 75% and Record notebook 25%

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – V SEMESTER – CORE COURSE – VII**

(For the candidates admitted from 2016-17 onwards)

**FINANCIAL MANAGEMENT**

**COURSE OUTCOMES**

Upon successful completion of Financial Management, the student will be able to:

- Get understand of the overall role and importance of the finance function.
- Demonstrate basic finance management knowledge.
- Communicate effectively using standard business terminology.
- Perform analytical reviews of financial results, proposals, and plans.
- Identify funding sources, instruments, and markets.

**UNIT- I** Financial Management: Meaning and scope concepts in valuation – Time value of money Risk and Return – cost of capital – cost of debt – cost of equity – cost of Retained Earnings – Weighted Average cost of capital.

**UNIT- II** Financial Planning – Meaning and scope – capital structure – Net income approach – Net operating income Approach – MM Approach Arbitrage process – Traditional approach – capital structure planning.

**UNIT- III** Leverage – Meaning and types – significance – Operating leverage, financial leverage – combined leverage.

**UNIT- IV** Dividend policy – Theories – Relationship with value of firms – stock Dividend – stock splits.

**UNIT- V** Working capital Management Risk, Liquidity of profitability trade off – Determination of working capital – cash management – cash budget – concentration Banking and lock Box system – Receivable management – credit standards – credit policies – Inventory Management – Order quantity – Order point – safety stock.

**(Theory 40%, Problems 60%)**

**Text book recommended:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Theory and Problems of Financial Management	Khan & Jain	

**Reference:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Fundamentals of Financial Management	Prasanna Chandra	
Elements of Financial Management	S.N.Maheswari	Sultan Chand & Sons

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) - V SEMESTER – CORE COURSE - VIII**

(For the candidates admitted from 2016-17 onwards)

**ENTREPRENEURIAL DEVELOPMENT**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Demonstrate an ability to engage in critical thinking by analyzing situations and constructing and selecting viable solutions to solve the problems.
- Work effectively with others.
- Understand concepts, characteristics, functions, classifications of entrepreneur.
- Know the Institutional finance to entrepreneurs and Business idea generation techniques.
- Demonstrate the updated knowledge about project appraisal and preparation of project report.

**UNIT- I** Concept of Entrepreneurship – Entrepreneur and Entrepreneurship:  
Meaning – Definition – Characteristics - Functions of Entrepreneurs –  
Classifications of Entrepreneurs – Factors influencing Entrepreneur.

**UNIT- II** Institutional Finance to Entrepreneurs – Commercial Banks – DICS –  
NSICS – SIDOS – SISIS – KHADI – Village Industries commission –  
All India financial Institutions – ICICI – IDBI - IFCI – UTI – LIC –  
GIC – GIC – SFCS – SIDBI – Industrial Investment – Bank of India.

**UNIT-III** Business Idea Generation Techniques – Identification of Business  
Opportunities – Market Feasibility.

**UNIT-IV** Financial and Economic Feasibility – Technical and Locational  
Feasibility – Manager and Legal Feasibilities – Project Appraisal–  
Project Report.

**UNIT-V** Entrepreneurial Development Programme – Role of Entrepreneur in  
Economic Development – Small Entrepreneurs – Franchising.

**Text Books Recommended:**

Title	Author	Publisher
Entrepreneurial Development	N. P. Srinivasan	

**Reference Books:**

Title	Author	Publisher
Entrepreneurial Development	Dr. Radha	Prasanna Publishers
Entrepreneurial Development	R. Arora & S. K.	Kalyani Publishers
Entrepreneurial Development	S. S. Khanka	S. Chand & Co.,

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U16CA5C9

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – V SEMESTER – CORE COURSE - IX**

(For the candidates admitted from 2016-17 onwards)

**ENTERPRISE RESOURCE PLANNING**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Demonstrate a good understanding of basic issues in Enterprise Systems.
- Explain the scope of common Enterprise Systems (e.g., MM, SCM, CRM, HRM, procurement)
- Explain the challenges associated with implementing enterprise systems and their impacts on organisations .4) Describe the selection, acquisition and implementation of enterprise systems.
- Use a leading Enterprise Systems package (SAP) to support business operations and decision-making.

**UNIT – I** Introduction to ERP – Conceptual model of ERP – Evolution of ERP – Structure of ERP – Reasons for Growth- Advantages of ERP – Enterprise: An overview.

**UNIT – II** Related Technologies: Business Process RE-engineering - Management information system – Decision support system – Executive information system – Data Warehousing – Data Mining – OLAP – Supply Chain Management.

**UNIT – III** ERP – Manufacturing Perspective – Materials Requirement Planning – Distribution Requirements Planning – JIT – CAD/CAM – Product Data Management.

**UNIT – IV** ERP implementation Lifecycle: Introduction – Per-evaluation screening – Project Planning – Gap Analysis – Reengineering – Configuration – Implementation.

**UNIT – V** Future Directions in ERP: New Markets – New Channels – Faster implementation Methodologies – Business Models.

**TEXTBOOK:**

1. Alexis Leon, “Enterprise Resource Planning-Theory and practice” , Tata McGraw Hill Publishing Company Ltd.

**BOOKS REFERENCE:**

1. Rahul V. Altekar, Enterprisewide Resource Planning-Theory and Practice”, Prentice Hall of India.
2. Enterprise Resource Planning – Balasurbramaninan.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – V SEMESTER – CORE COURSE - X**

(For the candidates admitted from 2016-17 onwards)

**CORPORATE ACCOUNTING**

**COURSE OUTCOMES**

After completion of this course a student:

- Can learn company law rules and regulations and it induced him/her to learn corporate secretaryship course to become a company secretary.
- Can understand the concept of companies, procedures in issuing shares and know the steps in redemption of preference shares and acquire the knowledge of various types of debentures issued by a company and its redemption procedures.
- To inculcate the legal provisions relating to preparation of final accounts of a company and learn how the allocation of profit takes place into pre and post incorporation periods.
- To distil the various terms in amalgamation, internal and external reconstructions of companies.
- To understand the preparation of final accounts of banking companies by using provisions prescribed by Reserve Bank of India.

**UNIT – I** Company accounts - introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue premium and discount – accounting entries regarding the redemption of preference shares.

**UNIT – II** Issue and redemption of debentures - various kinds of debentures – at par- at discount – at premium – redemption – through sinking fund, purchase in the open market – conversion.

**UNIT – III** Final accounts of companies – profit prior to incorporation .

**UNIT – IV** Amalgamation – external and internal re-construction of companies.

**UNIT – V** Final accounts of Banking Companies.

**NOTE: (THEORY 40%, PROBLEM 60%)**

**Text book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Advanced Accountancy	Jain and Narang	Kalyani Publisher

**Reference:**

<b>S.No</b>	<b>Title</b>	<b>Author</b>	<b>Publisher</b>
1.	Advanced Accountancy	Shukla and Grewal	Sulthan Chand & Sons
2.	Advanced Accountancy	R.L.Guptha and Radhaswamy	Sulthan Chand & Sons
3.	Advanced Accountancy	Arulanandan and Raman	Himalayas Publisher
4.	Corporate Accounting	T.S Reddy and A.Murthy	Margham Publications

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) - V SEMESTER – ELECTIVE COURSE - I**  
(For the candidates admitted from 2016-17 onwards)

**WEB DESIGNING – PRACTICAL**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Learn of web design. The first and necessary step for that goal is to understand how HTML works.
- Have a high level skill of HTML tags.
- Learn how the web works really, what makes web sites work?
- Create Simple and impressive design of tables and frames.

**Practical Programming List:**

1. Write HTML code to develop a web page having the background in red and title “ MyFirst page” in any other color, giving details of your name, age, address.
2. Write HTML code to design a page containing a text in a paragraph give suitable heading style.
3. Create a page to show different attribute of Font tags – italic, bold, underline.
4. Write a HTML code to create a web page of blue color and display links in red color.
5. Write HTML code to create a WebPages that contains an insert an image at its left hand side of the page when user clicks on the image; it should open another web page.
6. Create a Web Page using HREF tag having the attribute ALINK, VLINK etc.,
7. Create a Web Page, when user clicks on the link it should go to the bottom of the page.
8. Write a HTML code to create a web page of pink color and display moving message in red color.
9. Create a web page, showing an ordered list of name of your five friends.
10. Create a HTML document containing a nested list showing the content page of anybook.
11. Create a web page, showing an unordered list of name of your five friends.
12. Create a web page which should contain a table having two rows and two columns and fill in the data in the table created.
13. Create the following table in HTML with Dummy Data

Name of the train	Place	Destination	Train No.	Time		Fare
				Arrival	Departure	

14. Create a web page which should divide a page into two equal frames & 3 frames

Frame – 1	Frame – 2
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Frame – 1	Frame – 2
	Frame -3

College Name	
Links	Information

15. Create web page having two frames one containing lines and another with contents of the link. When link is clicked appropriate contents should be displayed on Frame.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – V SEMESTER – SKILL BASED ELECTIVE - II**  
(For the candidates admitted from 2016-17 onwards)

**PRINCIPLE OF INSURANCE**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- To know principles of the meaning of risk and the chance of loss.
- To understand the basic parts of an insurance contract including the insured, endorsements and riders, deductibles and coinsurance where applicable.
- To apply the life assurance knowledge and skills in different scenarios.
- To understand the difference between life and Non-life insurance.
- To demonstrate knowledge of insurance contracts and provisions, and the features of property-liability insurance, life and health insurance.

**UNIT - I** Insurance – Definition – Nature – Functions – Importance – classification of insurance – Reinsurance – Double insurance – Over insurance.

**UNIT - II** Meaning and Definition of Risk – Types of risk – Insurance Regulatory Authority of India (IRDA) – objectives – Duties and Powers of IRDA - Essential elements of contract of Insurance.

**UNIT - III** Life insurance – classification of life insurance policies-procedure for new policy – assignment – Nomination- Surrender of policies- Life insurance Corporation of India.

**UNIT - IV** General Insurance corporation (GIC)- Various types of General Insurance – fire insurance – Nature of fire insurance Contract – Difference between GIC and LIC

**UNIT - V** Marine insurance Contract – Kinds of marine insurance policies.

**TEXT BOOK:**

Principles and Practice of Insurance

Dr. P. Perumal

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – V SEMESTER – SKILL BASED ELECTIVE - III**

(For the candidates admitted from 2016-17 onwards)

**EXPORT DOCUMENTATION**

**COURSE OUTCOMES**

On completion of this course, the students will be able to:

- Explain the concepts in trade documentation in international business with respect to foreign trade.
- Apply the current business phenomenon and to evaluate the global business environment in terms of economic, social and legal aspects.
- Analyze the principle of international business and strategies adopted by firms to expand globally.
- Integrate concept in international business concepts with functioning of global trade.
- Familiarize students with the process of international and domestic trade procedures.
- Form a base of policy framework in International Trading with special emphasis on India.

**UNIT – I** Foreign trade – Meaning and Definition. Important role of economic growth through foreign trade. Distinguish between home trade and foreign trade – Advantages and Disadvantages of foreign trade – difficulties in foreign trade – different prices in foreign trade.

**UNIT – II** Export procedures and documentation: Offers and orders – production of goods – shipment formalities and procedures & banking procedures- aligned documentation systems (ADS)

**UNIT – III** Import procedures and documentation: Import trade procedures and formalities. The various documents to be used in import trade. Import licensing procedures.

**UNIT – IV** Methods of payment – different types of letters of credit – uniform customs practices for documentary credits , international norms – advance payment , CAD, DA, consignment basis – packing credit post – shipment credit , procedures.

**UNIT – V** Export costing and pricing – lending programmes and services – ECGC assistant and incentives given for Indian exports. – advance license – IPRS – dutydrawbal- MDF facilities – fiscal benefits – finance facilities etc.,.

**TEXT BOOK:**

1. International trade and export management - Francis. Cherunilam - HPH

**BOOK FOR REFERENCE:**

1. TAS.Rajagopal – Export Marketing – Himalaya publishing house
2. D. P Jain – Business Organization And Management- VRINDA pub.
3. Varshey & Battacharya -iInternational marketing – sulthan chand & say.

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Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – VI SEMESTER – CORE COURSE - XI**

(For the candidates admitted from 2016-17 onwards)

**MANAGEMENT ACCOUNTING**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Express three primary purposes of management accounting namely, inventory valuation, decision support and cost control.
- Apply managerial accounting liquidity and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.
- Build boundary and submit an application of management tools and techniques for bring out better decision making with forecast.

**UNIT- I** Definition – Nature – Scope – Objectives – Merits – Limitations – Differences between Management Accounting and Financial Accounting – Financial Statement analysis – Comparative statements – Common size statements – trend percentages – ratio analysis – types.

**UNIT- II** Fund flow statement – Cash flow statement ( New Format) – Forecasting of working capital requirements.

**UNIT- III** Marginal Costing – CVP analysis – Break even analysis – Managerial applications.

**UNIT- IV** Budget and Budgetary control – Production, Production cost, raw material cost, sales, cash, flexible budgets, standard costing – Material and labour variance only.

**UNIT- V** Capital Budgeting – Importance – Payback – discounted cash flow – net present value – Profitability index – accounting rate of return.

**NOTE: (THEORY 40%; PROBLEM – 60%)**

**Text book recommended:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Principles of Management Accounting	S.N.Maheswari	Sultan Chand & Sons.

**Reference:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Theory and Problem of Management Accounting	Khan & Jain	TMH
Management Accounting	Higorani & Ramanathan	S. Chand & Sons
Management Accounting	R. Ramachandran & R. Srinivasan	

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Subject Code:

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – VI SEMESTER – CORE COURSE - XII**

(For the candidates admitted from 2016-17 onwards)

**TALLY 9.0 – PRACTICAL**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Use tally ERP-9 software while solving practical problems.
- Develop computer skills of recording financial transactions, preparations of annual accounts and reports using Tally.
- Have knowledge on accounts and voucher entries were discussed along with practice session on individual basis.
- Get the thorough knowledge about the taxation which comprised of TDS, VAT and service tax.
- Create and form godown, an important part of the organization requires to be maintained systematically.

**UNIT- I** Introduction to Tally: Create a company – Selecting a company – Altering a company – Close or Shut Company – Accounts Group – Ledgers – Vouchers.

**UNIT- II** Cost Categories: Create – Display – Alter – Delete – Multiple modes – Cost Centres – Bank Reconciliation statement – DisplayFinal Accounts.

**UNIT- III** Inventory informations: Unit of measure – Stock Group – Display – Stock items – Stock Categories – Multiple stock categories – Godowns – multiple Godowns – Pure inventory Vouchers.

**UNIT- IV** Printing: Cheque printing – Printing Final Accounts – Multi – Accounting Printing – E-mail – Data import/ Export – Tally ODBC – Back up and Restore – Tally Audit.

**UNIT- V** VAT: VAT in India – Concept of VAT – Benefit of VAT – Computation of VAT – VAT Classification in ledger Masters – Impact of VAT in Voucher Entry, TDS: Creating ledger – Voucher – Payment – TDS Challan Payment.

**Text book recommended:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Tally	C. Nellai Kannan 2 <sup>nd</sup> Edition	Nels Publications.
Tally 9.0	P. Kasi Vairavan	Kalamohan Creations.

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – VI SEMESTER – CORE COURSE - XIII**

(For the candidates admitted from 2016-17 onwards)

**FINANCIAL SERVICES**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Monitor the financial markets with various segments
- Understand the operations and development in financial markets in India
- The knowledge about systematic investment
- Provide knowledge about leasing and hire purchase concepts
- Understand about different types of insurance and Insurance Regulatory Development Authority

**UNIT- I** The Financial System in India – Functions of the Financial Systems – Concept – Financial Markets – classification Money Market – Features, Objectives, Importance and composition of Money Market.

**UNIT- II** Securities and Exchange Board of India capital Issues ( control) Act – SEBI – Primary Market – Secondary Market – NSE – BSE – Depository system – Definition, Meaning and Objectives.

**UNIT- III** Financial Services: Meaning, Features of Financial Services – classification – scope – Sources of Revenue – New product Financial product and Services – Merchant Banking – Scope of Merchant Banking in India.

**UNIT- IV** Mutual Fund: Introduction – Meaning – Scope of Mutual Fund – Definition – Types / Classification of Funds – Importance of Mutual Funds – Performance Evaluation of Mutual Funds – Mutual Funds 2000 – Mutual Funds in India.

**UNIT- V** DERIVATIVES: Meaning – Definition – Kinds of Financial Derivatives – Features of future – Types of future – options – Features of option – Share option – Importance of Derivatives – Derivatives in India – Credit Card – Meaning and types of Credit card.

**Text book recommended:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Financial Markets and Services	E. Gordon and K. Natarajan	Himalaya Publishing House 6 <sup>th</sup> Revised Edition.

**Reference Book:**

Essential of Financial Services      Dr. S. Gurusamy      Tata Mcgraw Hill Education Pvt. Ltd.,

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U16CA6E2P

**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – VI SEMESTER – ELECTIVE COURSE - II**

(For the candidates admitted from 2016-17 onwards)

**INTERNET PRACTICAL**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Share subject oriented materials via mail
- Attend Google class room meet
- Practise rail ticket booking via internet helps the students in easy way of booking their own journey and their relatives, friends etc.,
- Practise air ticket booking helps the students in enhancing their knowledge about air-fairs, air-routes, etc.,

**UNIT-I** Introduction to internet – A brief History of Internet – Use of Internet – The connection to the Internet – Web pages – Web Pages come from the web server – web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Wireless Modem

**UNIT-II** Internet Service Providers – Dialer Programs and Internet Programs – Internet Explorer – Netscape – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

**UNIT-III** Internet Basics: Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet – E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar.

**UNIT-IV** E-mail address – creation – browsing – search engines – download – favorites

**UNIT-V** Visiting business places – libraries – Railway and Airline reservation centers online – online chatting – apple cart.

**Reference Books:**

Title	Author	Publisher
The Internet Instance Reference	Paul E. Hoffman	BPB Publications
Internet for Everyone	Alelxis Leon Mathews,	UBS Publications
Computer Applications in Business (Internet only)	Dr. R. Srinivasa Vallabhan	Sultan Chand & Sons
Internet Programming and Web Design	S. Aarathi	Kalaikathir Achagam

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**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**

**B.Com., (CA) – VI SEMESTER – ELECTIVE COURSE - III**

(For the candidates admitted from 2016-17 onwards)

**INCOME TAX LAW & PRACTICE**

**COURSE OUTCOMES**

On Successful completion of course, students will be able to

- Various concepts related to Income Tax.
- How to calculate the taxable income under various Heads of income.
- Various slabs of income tax and how to use the slabs to calculate the tax liability.
- Various tax authorities in India..

**UNIT- I** Definitions – Agricultural income – Assessee – Persons – Income – GTI – NI  
– Assessment Year – Previous Year – Casual Income – Rate of Tax for Relevant AY – Capital Receipts – Revenue Receipts – Residential Status – Ordinary Resident – Not Ordinary Resident – Non- Resident – Incomes Exempted from Tax under section 10 – Heads of Income.

**UNIT- II** Salaries – Definition – Under Section 17(1) – Characteristics of Salary – Allowances – Perquisites – Provident Funds – SPF – RPF – URPF – New Pensions Scheme – Gratuity – Deduction under Chapter VI-A.

**UNIT- III** Income from House Property – Definitions – Annual Value – Determination of Annual Value – Self Occupied – Let out – Deduction under section 24.

**UNIT- IV** Profits and Gains of Business / Profession – Definitions – Charging Provision – Computation of Income – Expressly Admissible Deductions – Expenditure of Acquisition of Patents Right and Copy Rights – General Deductions – Expressly disallowed expenses – Valuation of Stocks.

**UNIT- V** Capital Gain – Basis of Charge – Meaning and Types of Capital Assets – Transfer of Capital Asset – Short term and Long term Capital Gains – Determination of Cost of Acquisition – Cost of improvement – Income from Other Sources – General Income.

**NOTE: (THEORY 40%; PROBLEMS 60%)**

**Text book:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Income Tax Law and Practice	V.P.Gaur & D.B. Narang	Kalyani Publishers

**Books for Reference:**

<b>Title</b>	<b>Author</b>	<b>Publisher</b>
Students Guide to Income Tax	Singhania	Taxmann
Income Tax Theory Law & Practice	T. S. Reddy, Y. Hariprasad	Margham Publications
Income Tax Law & Practice	A.Murthy	Vijay Nicholus

**CHAIRMAN – BOS**

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