

GOVERNMENT ARTS COLLEGE (Autonomous),
(Re-accredited with 'A' Grade by NAAC and Affiliated to Bharathidasan University, Tiruchirappalli)

KARUR - 639 005.



UG

COURSE STRUCTURE

Course Structure under CBCS System

(Applicable to the Candidates admitted from the Academic Year **2021 – 2022** onwards)

B.Com. (CA).,

GOVERNMENT ARTS COLLEGE (Autonomous),

KARUR - 639 005

Course structure under CBCS system

UNDERGRADUATE COURSES

ABOUT THE DEPARTMENT OF BACHELOR OF COMMERCE (COMPUTER APPLICATION)

The Department of Commerce was started during the academic year 1982-83 though the college was started in the year 1966. The department originally started B.Com., course with an intake of 50 students. During the year 2010, the Government has given permission to start B.Com., (CA) course with a student strength of 60. This Course was started with the financial support of University Grants Commission and which has got a remarkable welcome in the private textile and garment export concerns especially in Karur and nearby textile towns. The students admitted in the course acquired skills in accounting. It has got a very good job potential and computer simultaneously in the textile export field. The students are very much attracted by these courses run by commerce department.

GOVERNMENT ARTS COLLEGE (AUTONOMOUS)

VISION

It is our vision to persuade every mind in this temple of learning to tirelessly seek the truth to face the challenges of the times and honestly participate in the establishment of universal peace, progress and love.

MISSION

It is our mission to create in everyone an honest searching mind to be ready for value-based creative citizenship for regional, national and global peace and progress.

PG AND RESEARCH DEPARTMENT OF COMMERCE (CA)

Fws; :

“jhkpd; g[WtJ cyfpd; g[wf;fz;L
fhKWth; fw;wwpe; jhh;”

VISION

To give pleasure to the learners to gain the never declining Prosperity in this place of worship and to make feel themselves that the world also gains pleasure from them.

MISSION

- To imbibe moral values of life in the minds of youth.
- Providing learners the comprehensive skills required for developing a self reliant nation.
- Preparing students to meet global challenges by offering ICT based Commerce Education.
- To extend the services of the department for the betterment of the society.

What is Credit system?

Weightage to a course is given in relation to the hours assigned for the course. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practical, field visits, tutorials and nature of project work.

For UG courses, a student must earn a minimum of 140 (+4) credits as mentioned in the table below. The total number of minimum courses offered by a department is given in the course pattern.

UNDER GRADUATE COURSE PATTERN (2021 ONWARDS)

PART	SEMESTER	SPECIFICATION	NO. OF COURSES	HOURS	CREDITS	TOTAL CREDITS	
I	I - IV	Part I	4	22	12	24	
II	I - IV	Part II	4	22	12		
III	I - VI	Core courses Theory	12	65	54	92	
		Core Course Practical	1	6	5		
	I - IV	Allied Course	6	29	20		
	V - VI	Elective Course	3	15	13		
IV	I - VI	Value Education Environmental Studies Soft Skills Development	3	6	6	22 + (4)	
		I - III	Value Added Course (CLP)	2	4		2
			Extra Credit Course (MOOC)	1	-		2
	III - IV	Non Core Elective	2	4	4		
V	VI	Skill Based Elective - Theory	3	6	12	2	
		Gender Education	1	1	1		
		Extension Activities	1	-	1		
TOTAL				180	140 (+4)	140 (+4)	

The Undergraduate degree course consists of five vital components. They are as follows:

Part - I: Language (Tamil)

Part - II: General English

Part - III: Core Course (Theory) Allied, Core Electives)

Part - IV: Value Education, Value Added Course, Extra Credit Course, Environmental Studies, Non Core Elective and Soft Skills Development.

Part - V: Gender Education and Extension Activities (NSS, NCC, Sports and Games, PEC, FAPA, YRC, RRC, RC, LC and CC).

Core Courses

A core course is the course offered by the parent department related to the major subjects, components like theories, practical's, Project work, field visits and etc.

Noncore elective

Noncore elective Core should be shared by the various Departments of college. This course should be opted by all the students belonging to the particular Department. Each department of the respective college should allocate themselves the schedule and the units of the course.

Core Elective

The core elective course is also offered by the parent department. The objective is to provide choice and flexibility within the department. There are THREE core electives. They are offered in different semesters according to the choice of the college.

Extra Credit Courses

In order to facilitate the students gaining extra credits, the extra credit courses are given. There are two extra credit courses - Massive Open Online Courses (MOOC) and Skill-based Course - offered in the III and V Semesters respectively. According to the guidelines of UGC, the students are encouraged to avail this option of enriching by enrolling themselves in the MOOC provided by various portals such as SWAYAM, NPTEL, etc. Skill based course is offered by the department apart from their regular class hours.

Value Education Courses

There are four courses offered in the first semesters for the First year students.

Non-Major Elective / Skill Based Elective

These courses are offered in two perspectives as electives "Within college".

Subject Code Fixation

The following code system (11 characters) is adopted for Under Graduate courses:

Year of Revision	UG Code of the Dept	Semester	Specification of Part	Running number in the part
↓	↓	↓	↓	↓
21	U21	x	x	xx
21	UCA	1	x	1

For example:

IB.com(CA)– Professional English for Commerce,

The code of the paper is **U21 CA 1C1**.

Thus, the subject code is fixed for other subjects.

EXAMINATION

Continuous Internal Assessment (CIA):

UG - Distribution of CIA Marks	
Passing Minimum: 40 Marks	
THEORY CIA MAXIMUM = 25	THEORY CIA MINIMUM = 10
PRACTICAL CIA MAXIMUM = 40	PRACTICAL CIA MINIMUM = 16

End - Semester Tests

Centralized - Conducted by the office of Controller of Examinations.

Semester Examination

Testing with Objective and Descriptive questions.

Section - A: 10 Questions x 2 Marks = 20 Marks (No Choice - Two questions from each unit)

Section - B: 5 Questions x 5 Marks = 25 Marks (Either... or Type - One pair from each unit)

Section - C: 3 Questions x 10 Marks = 30 Marks (3 Out of 5 - One question from each unit)

Duration of Examination:

3- Hours examination for courses.

Grading System

1. Grading

Once the marks of the CIA and the end-semester examination for each of the courses are available, they will be added. The marks thus obtained, will then be graded as per the scheme provided in Table 1.

From the second semester onwards the total performance within a semester and the continuous performance starting from the first semester are indicated by **Semester Grade Point Average (GPA)** and **Cumulative Grade Point Average (CGPA)**, respectively. These two are calculated by the following formulae

$$\text{GPA} = \frac{\sum_{i=1}^n C_i G_i}{\sum_{i=1}^n C_i} \quad \text{WAM (Weighted Average Marks)} = \frac{\sum_{i=1}^n C_i M_i}{\sum_{i=1}^n C_i}$$

Where, 'C_i' is the Credit earned for the Course - i,

'G_i' is the Grade Point obtained by the student for the Course 'i'.

'M' is the marks obtained for the course 'i', and

'n' is the number of Courses **Passed** in that semester.

CGPA: Average GPA of all the Courses starting from the first semester to the current semester.

2. Classification of Final Results

- i) For each of the three parts, there shall be separate classification on the basis of the CGPA, as indicated in the following Table - 2.
- ii) For the purpose of Classification of Final Results, the Candidates who earn CGPA 9.00 and above shall be declared to have qualified for the Degree as 'Outstanding'. Similarly, the candidates who earn the CGPA between 8.00 - 8.99, 7.00 - 7.99, 6.00 - 6.99 and 5.00 - 5.99 shall be declared to have qualified for their Degree in the respective programmes as 'Excellent', 'Very Good', 'Good' and 'Above Average' respectively.
- iii) Absence from an examination shall not be taken as an attempt.

Table - I - Grading of the Courses

Marks Range	Grade Point	Corresponding Grade
90 and above	10	O
80 and above but below 90	9	A+
70 and above but below 80	8	A
60 and above but below 70	7	B+
50 and above but below 60	6	B
40 and above but below 50	5	C
Below 40	0	RA

Table – 2 – Final Result

CGPA	Classification of Final Results	Corresponding Grade
9.00 and above	O	Outstanding
8.00 to 8.99	A+	Excellent
7.00 to 7.99	A	Very Good
6.00 to 6.99	B+	Good
5.00 to 5.99	B	Above Average
4.00 to 4.99	C	Average
Below 4.00	RA	Re - Appearance

Credit based weighted Mark System is adopted for individual semesters and cumulative semesters in the column 'Marks Secured' (for 100).

Declaration of Result:

Mr./Ms. _____ has successfully completed the Under Graduate in _____ programme. The candidate's Cumulative Grade Point Average (CGPA) in Part - III is _____ and the class secured is _____ by completing the minimum of 140 credits. The candidate has acquired _____ (if any) extra credits offered by the parent department courses.

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



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B.Com (CA), COURSE STRUCTURE UNDER CBCS SYSTEM

(For the candidates admitted from the year 2021-22 onwards)

SEMESTER	PART	COURSE	COURSE TITLE	COURSE CODE	INSTR.HOURS WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL
								INT	ESE	
I										
	I	Tamil - I	Tamil - I	U21L1T1	5	3	3	25	75	100
	II	English - I	English - I	U21L1E1	5	3	3	25	75	100
	III	Core Course - I	Professional English for commerce - I	U21CA1C1	6	5	3	25	75	100
		Core Course - II	Principles of Accountancy	U21CA1C2	5	4	3	25	75	100
		First Allied Course - I	Computer Fundamentals	U21CA1A1	5	3	3	25	75	100
	IV	Value Education	Value Education	U21VE1	2	2	3	25	75	100
	V	Value Added Course / Special Assistance Programme(SAP)	Practical Commerce - SAP		2					
				30	20				600	
II	I	Tamil - II	Tamil - II	U1L2T2	5	3	3	25	75	100
	II	English – II	English – II	U21L2E2	5	3	3	25	75	100
	III	Core Course - III	Professional English for commerce - II	U21CA2C3	6	5	3	25	75	100
		First Allied Course - II	Financial Accounting	U21CA2A2	5	4	3	25	75	100
		First Allied Course - III	Office Automation - Practical	U21CA2A3P	5	3	3	40	60	100
	IV	Environmental Studies	Environmental Studies	U21ES2	2	2	3	25	75	100
	V	Value Added Course Special Assistance Programme (SAP)	Practical Commerce - SAP	-	2	(2)	3			
					30	20				600
III	I	Tamil - III	Tamil - III	U21L3T3	6	3	3	25	75	100
	II	English - III	English - III	U21L3E3	6	3	3	25	75	100
	III	Core Course - IV	Business Statistics	U21CA3C4	6	5	3	25	75	100
		Core Course - V	Principles of Management	U21CA3C5	5	4	3	25	75	100
		Second Allied Course - I	Database Management System	U21CA3A4	5	3	3	25	75	100
	IV	Non Core Elective - I	Business Economics	U21CO3N1	2	2	3	25	75	100
	V	Extra Credit Course	MOOC - Massive Open Online Course			(2)				
				30	20				600	

IV	I	Tamil - IV	Tamil - IV	U21L4T4	6	3	3	25	75	100	
	II	English - IV	English - IV	U21L4E4	6	3	3	25	75	100	
	III	Core Course - VI	Cost Accounting	U21CA4C6	5	5	3	25	75	100	
		Second Allied Course - II	Programming in 'C' - Practical	U21CA4A5P	5	4	3	40	60	100	
		Second Allied Course - III	Modern Banking	U21CA4A6	4	3	3	25	75	100	
	IV	Skill based Elective - I	Principles Of Insurance	U21CA4S1	2	4	3	25	75	100	
	V	Non Core Elective - II	Entrepreneurial Development	U21CO4N2	2	2	3	25	75	100	
					30	24				700	
V	III	Core Course - VII	Financial Management	U21CA5C7	5	5	3	25	75	100	
		Core Course - VIII	Company Law and Secretarial Practice	U21CA5C8	5	4	3	25	75	100	
		Core Course - IX	Auditing	U21CA5C9	4	3	3	25	75	100	
		Core Course - X	Corporate Accounting	U21CA5C10	6	4	3	25	75	100	
		Elective Course - I	Web Designing and Internet – Practical (or) Visual Programming - Practical	U21CA5E1P A/B	4	4	3	40	60	100	
	IV	Skill Based Elective - II	Office Management	U21CA5S2	2	4	3	25	75	100	
		Skill Based Elective - III	Goods and Service Tax	U21CA5S3	2	4	3	25	75	100	
	V	Soft Skills Development	Soft Skill Development	U21SSD3	2	2	3	25	75	100	
				30	30				800		
VI	III	Core Course - XI	Management Accounting	U21CA6C11	6	5	3	25	75	100	
		Core Course - XII	Accounting Software - Practical	U21CA6C12P	6	5	3	40	60	100	
		Core Course - XIII	Financial Markets and Services	U21CA6C13	6	5	3	25	75	100	
		Elective Course - II	Elements of E- Commerce (or) Management Information System	U21CA6E2 A/B	5	5	3	25	75	100	
		Elective Course - III	Income Tax Law & Practice (or) Consumer Protection	U21CA6E3 A/B	6	4	3	25	75	100	
	V	Extension Activities	Extension Activities NSS / NCC / RRB / YRC / FINE ARTS / Environment Education / Population Education / Rotaract club / Leo club / Consumer club / Sports & Games)				1				
			Gender Education	U21EA4	1	1	3	25	75	100	
				30	26				600		
TOTAL					180	140 + (4)				3900	

CHAIRMAN

BOARD OF STUDIES IN COMMERCE (CA)

CONTROLLER OF EXAMINATIONS

CREDIT:5		COURSE CODE: U21CA1C1	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - I SEMESTER – CORE COURSE - I (For the candidates admitted from the year 2021-22 onwards) PROFESSIONAL ENGLISH FOR COMMERCE - I			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To develop the language skills of students by offering adequate practice in professional Contexts. 2. To enhance the lexical, grammatical and socio-linguistic and communicative competence Of first year physical sciences students. 3. To focus on developing students' knowledge of domain specific registers and The required language skills. 			
UNIT - I	COMMUNICATION		
	Listening: Listening to instructions Speaking: Telephone etiquette and Official phone conversations Reading short passages Writing: Letters and Emails in professional context Grammar in Context: Wh and yes- orno - Qtags Imperatives Vocabulary in Context: Word formation - . <ol style="list-style-type: none"> i) Creating antonyms using Prefixes ii) Intensifying prefixes (E. inflammable) Changing words using suffixes: A) Noun Endings B) Adjective Endings C) Verb Endings		
UNIT - II	DESCRIPTION		
	Listening - Listening to process description Speaking - Role play Formal: With faculty and mentors in academic environment, workplace communication Informal: With peers in academic environment, workplace communication Reading - Reading passages on trade/commerce/management Writing - Writing sentence definitions (e.g. ledger) and extended definitions (e.g. Accountancy) Picture Description - Description of fashion and beauty products (a small write-up promoting the product/an objective review of the product in 150 to 200 words). Grammar in Context: Connectives and linkers. Vocabulary - Synonyms (register) - Compare & contrast expressions.		
UNIT - III	NEGOTIATION STRATEGIES		
	Listening - Listening to interviews of specialists / inventors in fields (Subject specific) Speaking - Brainstorming. (Mind mapping). Small group discussions (subject- specific) Reading - Longer Reading text. (Comprehensive passages) Writing - Essay Writing (250 word essay on topics related to subject area, like recording business trans)		

	<p>Grammar in Context: Active voice & Passive voice - If conditional -</p> <p>Vocabulary: - Collocations - Phrasal verbs</p>
UNIT - IV	<p>PRESENTATION SKILLS</p> <p>Listening - Listening to presentation Listening to lectures.</p> <p>Watching - documentaries (discovery / history channel)</p> <p>Speaking - Short speech - Making formal presentations (PPT)</p> <p>Reading - Reading a written speech by eminent personalities in the relevant field /Short poems / Short biography.</p> <p>Writing - Writing Recommendations. Interpreting visuals - charts /tables/flow diagrams/charts</p> <p>Grammar in Context - Modals</p> <p>Vocabulary (register) - Single word substitution</p>
UNIT - V	<p>CRITICAL THINKING SKILLS</p> <p>Listening - Listening to advertisements/news and brief documentary films (with subtitles)</p> <p>Speaking - Simple problems and suggesting solutions.</p> <p>Reading: Motivational stories on Professional Competence, Professional Ethics and Life Skills (subject-specific)</p> <p>Writing Studying problem and finding solutions- (Essay in 200 words)</p> <p>Grammar - Make simple sentences</p> <p>Vocabulary -Fixed expressions</p>
<p>TEXT BOOKS :</p> <p>Unit I -http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%201%20Commerce%20&%20Management-I%20(Book).pdf</p> <p>Unit II - http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%202%20Commerce%20&%20Management-I%20(Book).pdf</p> <p>Unit III -http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%203%20Commerce%20&%20Management-I%20(Book).pdf</p> <p>Unit IV -http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%204%20Commerce%20&%20Management-I%20(Book).pdf</p> <p>Unit V - http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/Unit%205%20Commerce%20&%20Management-I%20(Book).pdf</p>	
<p>REFERENCE BOOK:</p> <p>1. http://www.bdu.ac.in/academics/syllabi/2020/Professional-English/Semester-I/Commerce-and-Management-I/</p>	

COURSE OUTCOMES :

On Successful completion of course, students will be able to:

CO1: Recognise their own ability to improve their own competence in using the Language.

CO2 :Use language for speaking with confidence in an intelligible and acceptable Manner.

CO3: Understand the importance of reading for life.

CO4: Read independently unfamiliar texts with comprehension and Understand the Importance of writing in academic life.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	3	4	5	4	4	5	3	4.00
CO2	5	4	3	5	4	4	4	4	4.13
CO3	3	4	5	4	4	3	5	4	4.00
CO4	4	5	3	5	4	4	4	5	4.25
Mean Overall Score									4.10
Result : Total Score for this course is = 4.10 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER:

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4	COURSE CODE: U21CA1C2
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - I SEMESTER – CORE COURSE – II (For the candidates admitted from the year 2021-22 onwards) PRINCIPLES OF ACCOUNTANCY	
COURSE OBJECTIVES : <ol style="list-style-type: none"> 1. To maintain full and systematic records of business transactions. 2. To ascertain profit or loss of the business and to provide accounting information to the interested parties. 3. To gain working knowledge of the principles and procedure of accounting and their application to different practical situations. 	
UNIT - I	Fundamentals of book keeping - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Trial balance - Errors and rectification.
UNIT - II	Accounting for depreciation - Need for and Significance of depreciation, methods of providing depreciation - Straight line method - Written down value method - Reserves and Provisions - Consignment - Account Sales -Valuation of Unsold stock - Normal loss - Abnormal loss
UNIT - III	Final Accounts of a Sole trader with adjustments (simple problems only).
UNIT - IV	Accounting of Non-Trading concern - Receipts & Payments A/C - Income & Expenditure A/C (simple problems only) - Average due date.
UNIT - V	Single Entry System - Net worth method - Conversion method - Bank Reconciliation statement.
TEXT BOOKS : <ol style="list-style-type: none"> 1. Reddy TS and Murthy - Financial Accounting - Margham Publications , Chennai. 2. R.L Gupta & M.Radhaswamy - Financial Accounting , Sultan Chand & Sons, New Delhi 	
REFERENCE BOOKS: <ol style="list-style-type: none"> 1. S.P.Jain & K..L Narang -Advanced Accountancy Vol.1 Sultan Chand & Sons, New Delhi. 2. Shukla MC, Grewal TS & Gupta SC,- Advanced Accountancy (Vol.1) S.Chand Company Ltd., New Delhi. 3. R.L Gupta & M.Radhaswamy - Advanced Accountancy (Vol.1), Sultan Chand & Sons, New Delhi. 	
Note: Question should be *Theory 20% Problem 80%	

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES :

On Successful completion of course, students will be able to:

CO1- Fundamental aspects of financial accounting and prepare final accounts and balance Sheet.

CO2- Prepare multi-step income statements, classified balance sheets, and statements Of retained earnings.

CO3 - Understanding of consignment and joint venture from accounting perspective and Rectify errors in accounts.

CO4 - Understanding the procedures and methods of providing depreciation. And ascertain Profit and loss for the concerns adopting single entry book keeping system.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	5	4	5	4	4.4
CO2	4	5	4	4	5	4	4	5	4.4
CO3	4	3	5	4	3	4	4	4	3.88
CO4	5	4	3	5	4	4	5	3	4.13
Mean Overall Score									4.20
Result : Total Score for this course is = 4.20[Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. C. MANIVEL

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 3		COURSE CODE: U21CA1A1	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - I SEMESTER – FIRST ALLIED COURSE - I (For the candidates admitted from the year 2021-22 onwards) COMPUTER FUNDAMENTALS			
COURSE OBJECTIVE:			
To give sound basic of organization of digital computer, system software, networking algorithm development. To gain the knowledge about computers and their usage in business.			
UNIT - I	Computer Basics	Organization of computer: Computer Generation - Features - CPU - Types of Computers - Memory - Components of Computer hardware system: Input, Processing and Output Unit - Input and output devices: Input devices - Output devices - storage devices: Magnetic disk - Magnetic tape - CD ROM technology - Types of software.	
UNIT - II	Computer Number System	Computer Number System - Decimal, Binary, Octal, Hexadecimal Number System Conversions. (Simple Problems Only).	
UNIT - III	Operating System	Operating System - Functions of operating system - Types of operating system -DOS - UNIX - LINUX - Windows XP - Windows NT. Flow chart - Advantages and Limitations - Steps in developing a computer program - Examples.	
UNIT - IV	Network Topologies	Network - Introduction - Types of Network - Local Area Network (LAN) -Wide Area Network (WAN) - Metropolitan Area Network (MAN) - Wireless Local Area Network (WLAN) - Campus Area Network (CAN) - Network Topologies - Types of Topologies: Star Topology - Ring Topology - Bus Topology.	
UNIT - V	Internet Basics	Introduction to Internet - Web page - Web browser - Search Engine - E-mail: Creation, Sending, Reading, Replying, Deleting, Sending mail to more than one person - Forwarding a mail - Attaching Signature - Merits and Demerits of E-mail	
TEXT BOOKS :			
<ol style="list-style-type: none"> 1. R.Saravana Kumar, R. Parameswaran, T. Jayalakshmi (2015), A Text Book of Information Technology, S.Chand & Co. Ltd. 2. S.Jaiswal, "IT Today", Galgotia publication private ltd., New Delhi. 			
REFERENCE BOOKS:			
<ol style="list-style-type: none"> 1. Suresh K Basendra, "Computers Today", Galgotia publication private ltd., New Delhi. 2. Alexis Leon & Mathews Leon, Fundamentals of Information Technology 12th Edition, Vikas Publishing House (P), Ltd. 3. Dr. S.V. Srinivasa Vallabhan, Introduction to Information Technology, Sultan Chand & Co., 			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Gaining knowledge about various types of networks and system analysis.

CO2: Knowing about the system configuration.

CO3: Solving the problems related to numbering system.

CO4: Apply the system techniques to solve the modern business problem.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	3	4	5	5	4	4.13
CO2	5	4	4	4	3	5	4	5	4.25
CO3	4	5	4	4	5	4	4	3	4.13
CO4	4	5	4	5	4	3	5	4	4.25
Mean Overall Score									4.19
Result : Total Score for this course is =4.19 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. S. SARANYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT:2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.
B.Com(CA), - I & II SEMESTER – VALUE ADDED COURSE
(For the candidates admitted from the year 2021-22 onwards)
SAP - PRACTICAL COMMERCE

COURSE OBJECTIVE:

To enable the students to have practical knowledge of using various forms.

1. Preparation of invoice, voucher, delivery, challan, entry pass and Gate pass, debit and credit notes.
2. Filling up of DEMAT accounts application form.
3. Preparation of transaction from the receipts, vouchers credit notes and debit notes. Preparation of application for shares and allotment letter for share transfer forms from the secretary.
4. Drawing, endorsing and crossing of cheques filling up of pay in slips demand draft application and preparation of demand drafts.
5. Making entries in the passbook and filling up of account opening forms for SB account, Current account and FDR's preparation of FDR's.
6. Drawing and endorsing of bills of exchange and promissory notes.
7. Filling up Jewel loan application form, procedure for releasing of jewelers in jewel loan and repayment.
8. Preparation of agenda and minutes of meetings-both general body and board of directors.
9. 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.
10. Preparation of audit programmes.
11. Preparation of audit report and the replies to audit objections.
12. Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.
13. Filling up income-tax returns and application for permanent account number.
14. E-Commerce Transactions
 - a) On-line Trading,
 - b) E-Booking,
 - c) E-Payment,
 - d) Mobile shopping.

Note: Students have to submit a practical note book consisting of specimen forms of all the above documents mentioned in the syllabus.

CHAIRMAN-BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Knowing about how to fill out various application forms.

CO2: Understanding about various E-Commerce Transactions.

CO3: At the end of this course students are able to prepare audit programmes and reports.

CO4: Applying the practical knowledge using various forms.

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (Pos)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	5	4	4	5	4	5	4.38
CO2	3	5	4	4	5	4	5	4	4.25
CO3	4	3	4	5	3	5	4	5	4.13
CO4	5	4	5	3	5	4	5	5	4.50
Mean Overall Score									4.32
Result : Total Score for this course is = 4.32 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. S. SARANYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5	COURSE CODE: U21CA2C3
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - II SEMESTER – CORE COURSE - III (For the candidates admitted from the year 2021-22 onwards) PROFESSIONAL ENGLISH FOR COMMERCE - II	
COURSE OBJECTIVES :	
<ol style="list-style-type: none"> 1. To focus on developing students’ knowledge of domain specific registers and the required language skills. 2. To develop strategic competence that will help in efficient communication. 3. To sharpen students’ critical thinking skills and make students culturally aware of the target situation. 	
UNIT - I	Communicative Competencies Listening - Learn some specific business and economics vocabulary Speaking - Think and reflect Reading - Comprehension Passages Writing - Summary writing
UNIT - II	Persuasive communication Listening Speaking Reading Writing
UNIT - III	Digital Competence Listening - Active Listening - Interviews Speaking - Conducting And Participating In An Online Interview Reading - Digital Competence - Exploring A Website Writing - Creating A Website
UNIT - IV	Creativity and Imagination Creative Thinking in Communication - Problem solving Methods for Creative thinking in Communication- Creative Thinking in Decision Making - Creative Thinking in Developing Leadership Skills - Creative approach for communication in Business.
UNIT - V	Workplace communication Methods of Communication - Tips for communication in work place - Reading - Writing
TEXT BOOK :	
http://www.bdu.ac.in/academics/syllabi/2020/Professional - English/Semester - II/Commerce-and-Management-II.pdf	
REFERENCE BOOK:	
Meena .K and Ayothi .V (2013) - A Book on Development of Soft skills - P. R. Publications - Trichy 02. Alex. K (2012) - Soft Skills - Know yourself & Know the world - S. Chand & Sons - New Delhi.	
CHAIRMAN – BOS	CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Recognize their own ability to improve their own competence in using the language.

CO2: Use language for speaking with confidence in an intelligible and acceptable manner

CO3: Understand the importance of reading for life

CO4: Read independently unfamiliar texts with comprehension and understand the importance Of writing in academic life.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (Pos)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	3	4	5	4	4	5	4	4.25
CO2	4	5	3	5	4	4	3	4	4.00
CO3	3	4	4	5	3	4	5	4	4.00
CO4	4	5	5	3	4	4	4	5	4.25
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER:

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 4		COURSE CODE: U21CA2A2	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - II SEMESTER – FIRST ALLIED COURSE - II (For the candidates admitted from the year 2021-22 onwards) FINANCIAL ACCOUNTING			
COURSE OBJECTIVES :			
1. To have working knowledge of different aspects of partnership. 2. To provide basic knowledge of branch and departmental accounts. 3. To know the hire purchase, installment, fire insurance and Royalties accounts.			
UNIT - I	Introduction - Admission of a partner - Calculation of new ratio and sacrificing ratio - Revaluation of Assets and liabilities - Treatment of goodwill - Capital adjustment - Retirement of partner - Calculation of New ratio and gaining ratio - Revaluation of assets and liabilities - Treatment of goodwill - Adjustment of goodwill through capital A/c only - Settlements of accounts.		
UNIT - II	Dissolution of partnership firm - Realization A/c - Sale to a company - Insolvency of a partner - Application of Rules in Garner Vs Murray - Piecemeal distribution - Proportionate capital method Only.		
UNIT - III	Branch Accounts - Meaning - objects - Types of Branch - (excluding foreign branches) Dependent Branches - Branch account under Debtors system - Branch adjustment a/c, Branch Stock a/c and Branch Debtors a/c under Stock and Debtor system - Trading and Profit and loss accounts Independent branches - Department Accounts - Columnar Trading and Profit and loss accounts- Inter department transfers.		
UNIT - IV	Hire purchase System - Definition - important- Main features - Distinction between Hire Purchase and Installment systems - Accounting Treatment for hire purchase system - calculation of interest - Default and Repossession - Hire purchase Trading account - Debtors methods - Stock and Debtors system. Installment purchase system - meaning - Accounting treatment.		
UNIT - V	Fire Insurance claim - Need - Types - Loss of stock policy (problems) and loss of Profit policy (problems) - Royalties - meaning Lease and Sublease - Entries in the books of Lessor and Lessee		
TEXT BOOKS :			
1. Reddy TS and Murthy, Financial Accounting, Margham Publications, Chennai. 2. R.L Gupta & M .Radhaswamy - Financial Accounting, Sultan Chand & Sons, New Delhi.			
REFERENCE BOOKS:			
1. S.P.Jain & K..L Narang -Advanced Accountancy Vol.1 Sultan Chand & Sons, New Delhi. 2. Shukla MC, Grewal TS & Gupta SC, - Advanced Accountancy, S.Chand Company Ltd., New Delhi. 3. R.L Gupta & M. Radhaswamy - Advanced Accountancy (Vol.1), Sultan Chand & Sons, New Delhi.			
Note: Question should be *Theory 20% Problem 80%			
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COURSE OUTCOMES:

On Successful completion of course, students will be able to:

- CO1-** 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.
- CO2 -** 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.
- CO3 -** To acquire the nature of Hire purchase transactions and also Understand the installment Payment system and how it is different from hire purchase transactions.
- CO4 -** To prepare a statement of affairs while an individual become an insolvent and procedure To claim compensation from insurance companies when fire occurs.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	5	3	4	3	5	4.00
CO2	4	5	4	4	3	5	4	4	4.13
CO3	5	4	4	5	4	4	3	5	4.25
CO4	5	4	3	4	3	5	5	4	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos= $\frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	Mean Overall Score of Cos= $\frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. M. SARAVANAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 3		COURSE CODE: U21CA2A3P	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - II SEMESTER – FIRST ALLIED COURSE - III (For the candidates admitted from the year 2021-22 onwards) OFFICE AUTOMATION –PRACTICAL			
COURSE OBJECTIVE:			
To impart the knowledge in Ms- Office to meet out the requirements in an organization. To understand the functions in MS-Excel to perform basic calculations and to create presentation in Ms-Power Point that is interactive and with legible contents.			
LIST OF PRACTICALS			
MS-WORD	<ol style="list-style-type: none"> 1. Type a leave letter and perform the following changes Font size, Font style, Line Spacing, Page setup, Background color, etc., 2. Type a document and perform the following: <ol style="list-style-type: none"> a. Insert page number on all pages at the bottom of the page with different types of alignment. b. Insert header consisting date, time and footer consisting of pager number. c. Underline a text. 3. Send a resume to five companies for a suitable job using mail merge functions. 4. Prepare the class time table using table menu. 5. Type a document and perform the following: <ol style="list-style-type: none"> a. Bullets and numbering format. b. Line spacing c. Check the spelling and grammar 		
MS -EXCEL	<ol style="list-style-type: none"> 1. Write any data, draw various graphs and diagrams. 2. Create a worksheet of mark list of your classmates for each semester and calculate the total, average and result using auto sum option. Create a Chart. 3. Copy and Move the contents from sheet 1 to sheet 2 		
MS - POWERPOINT	<ol style="list-style-type: none"> 1. Prepare a power point presentation for your department inaugural function. 2. Design an advertisement for your company (imaginary) products using clip art. 3. Prepare a Graphical Slide show to present the profile of your Company product regarding the product sake as a Sales Manager by linking your document in MS-Excel. 4. Prepare a slide show presentation for your organization (imaginary) to be presented by the General Manger. 5. Create a Simple Presentation and perform the following: <ol style="list-style-type: none"> a. Inset a slide, delete a slide, duplicate slide b. Imply different effects in MS-Power point slide. 		
MS-ACCESS	<ol style="list-style-type: none"> 1. With a given data prepare a database using design view/wizard View in MS-Access. 2. Enter and edit a data in the database. 3. Finding, sorting and displaying the data in MS-Access database. 4. Create a database and maintain the address of your friends with the following conditions: <ol style="list-style-type: none"> a. Roll No. should be the primary key b. Maintain at least 10 addresses. c. Recall information according to Name, Place, City and Pin code. 		
REFERENCE BOOKS :			
<ol style="list-style-type: none"> 1. Sanjay Saxena : A First Course in Computers, Vikas Publishing House Pvt. Ltd., New Delhi. 2. Taxali, R.k : PC Software for WINDOWS Made Simple, Tata McGraw - Hill Publishing Company Limited, New Delhi:1998. 			
CHAIRMAN – BOS		CONTROLLER OF EXAMINATION	

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Gaining the skills relating to creation and modification.

CO2: Obtaining practical knowledge in Database Creation.

CO3: Preparing resume and sending to different addresses using mail merge.

CO4: Applying the required list using MS-Excel, Interpreting the performance of a salesman
Through power point presentation.

Nature of Course			
Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	5	4	4	5	4	5	4.38
CO2	3	5	4	4	5	4	5	4	4.25
CO3	4	3	4	5	3	5	4	5	4.13
CO4	5	4	5	3	5	4	5	5	4.50
Mean Overall Score									4.32
Result : Total Score for this course is=4.32 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. S. SARANYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 5		COURSE CODE: U21CA3C4	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - III SEMESTER – CORE COURSE - IV (For the candidates admitted from the year 2021-22 onwards) BUSINESS STATISTICS			
COURSE OBJECTIVES :			
1. To develop Basic skills for numerical and quantitative Application in business situations. 2. To enable the use of statistical, graphical and algebraic techniques wherever relevant. 3. To have a proper understanding of Statistical applications in Commerce, Economics and Management.			
UNIT - I	Introduction and Measures of Central Tendency:		
	Introduction - Collection and Tabulation of Statistical data - Frequency Distribution - Measure of Central Tendency - Mean, Median, Mode, Harmonic mean and Geometric mean.		
UNIT - II	Measures of Dispersion:		
	Measures of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation and their Co-efficient. Measure of Skewness - Karl Pearson and Bowley's Co-efficient of Skewness.		
UNIT - III	Correlation:		
	Correlation - Meaning -Types of Correlation - Measures of Correlation - Karl Pearson's Co-efficient of correlation - Spearman Rank Correlation Co-efficient. and Correlation Co-efficient.		
UNIT - IV	Regression:		
	Simple Regression analysis - 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:		
	Index Number - Definition of Index Numbers - Uses - Problems in the construction of index numbers - Simple and Weighted index numbers. Chain and Fixed base index - Cost of living index numbers - Limitations of Index Numbers.		
TEXT BOOK :			
1. S.P .Gupta - Statistical Methods -Sultan Chand & Sons.			
REFERENCE BOOKS:			
1. S.K. Kapoor -Elements of Practical Statistics - Oxford. 2. R.S.N. Pillai and Bagavathy - Statistics - S. Chand and Co. 3. P.A. Navanitham -Business Statistics - Jai Publications.			
Note: Question should be*Theory 20% Problem 80%			
CHAIRMAN – BOS		CONTROLLER OF EXAMINATIONS	

COURSE OUTCOMES :

On Successful completion of course, students will be able to:

CO1 - To illustrate the tools and techniques used in business statistical study like collection of Data, classification and tabulation, diagrammed representation, mean median and mode.

CO2 - To provide exposure on calculation of methods of measuring dispersion, range, quartile Deviation and mean deviation.

CO3 - To provide preface on calculation measures of Skewness and correlations.

CO4 - To work out problems by using regression and trend analysis. And also provide spotlight On use of index numbers and methods of constructing index number.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	5	4	3	4	5	4.25
CO2	5	4	3	5	4	3	4	4	4.00
CO3	4	3	5	3	5	3	5	4	4.00
CO4	3	5	4	5	4	3	5	4	4.13
Mean Overall Score									4.10
Result : Total Score for this course is = 4.10[Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. M. SARAVANAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4

COURSE CODE: U21CA3C5

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

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

(For the candidates admitted from the year 2021-22 onwards)

PRINCIPLES OF MANAGEMENT

COURSE OBJECTIVES :

1. To it is to provide the student with an understanding of basic management concepts, principles and practices and understanding of what the job of a manager involves.
2. To facilitate the students in appreciating need significance and applications of various managerial functions
3. To provide the students with the capability to apply theoretical knowledge in stimulated and real life settings.

UNIT - I

Introduction and Evolution of Management thoughts and approaches

Management: Meaning - definitions - nature and scope - Levels of management - Managerial roles, responsibilities and skills - Evolution of management thoughts and approaches - functions of management - Trends and Challenges of Management in Global Scenario - Emerging issues in management.

UNIT – II

Planning and Decision Making

Nature, purpose and functions - importance and elements of planning - types of plan - Management by Objective (MBO) - steps in planning - Planning Tools and Techniques - Planning premises - Strategic planning - concept and process. Decision Making: Meaning - Steps in Decision Making - Techniques of Decision Making.

UNIT – III

Organizing

Nature and purpose - Formal and informal organization - organization chart - organization structure - types - Line and staff authority - departmentalization - delegation of authority - centralization and decentralization - span of management.

UNIT - IV

Staffing and Directing

Concept of staffing - staffing process Directing: Motivation - Major Motivation theories - motivational techniques - job satisfaction - job enrichment - Leadership - types and theories of leadership - Communication - process of communication - barrier in communication - effective communication - communication and IT.

UNIT - V

Controlling:

Definition of control, characteristics of control - importance of control - stages in the control process - requisites of effective control and controlling techniques - use of computers and IT in Management control - Productivity problems and management - control and performance - Reporting.

TEXT BOOK :

1. Shashi K. Gupta, Principles of Management, Kalyani Publisher.

REFERENCE BOOKS :

1. Harold Koontz and Heinz Weihrich, Essentials of Management: An International and Leadership Perspective, McGraw Hill Education.
2. Stephen P Robbins and Madhushree Nanda Agrawal, Fundamentals of Management: Essential Concepts and Applications, Pearson Education.
3. Sharma, Management concepts, Kalyani Publisher.

CHAIRMAN – BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Enable students to learn about business management and its development through the Functions of planning, organizing, staffing, leadership and control.

CO2: Identifying the key skills required for the contemporary management practice.

CO3: Understanding different types of organisation structure for applying the same to Executive the business.

CO4: Knowing controlling techniques for attaining goals of business organisation. How far IT Support to controlling concepts and productivity problems.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	4	5	4	5	4.25
CO2	5	4	3	4	3	4	4	4	3.88
CO3	4	5	4	4	4	5	4	4	4.25
CO4	4	5	3	4	4	4	5	4	4.13
Mean Overall Score									4.10
Result : Total Score for this course is =4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. S. SARANYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :3	COURSE CODE: U21CA3A4
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - III SEMESTER – SECOND ALLIED COURSE - I (For the candidates admitted from the year 2021-22 onwards) DATABASE MANAGEMENT SYSTEM	
COURSE OBJECTIVE: To enable the students to comprehending about Database Management concept and Data Relational System .To design and build a simple database system and demonstrate competence with the fundamental tasks involved modeling, designing and implementing a DBMS.	
UNIT - I	Basic Concepts: Introduction - Meaning - Need for database - Functions of DBMS - Components of DBMS - Data Model - Data Modeling Classification - The network Data Model - The Hierarchical Model - Entity Relationship Diagram.
UNIT – II	Database system Architecture: Introduction - The Three level of the Architecture: The External Level - The conceptual level - The internal level - Data Independence - Physical and Logical Data independence - The Database Administrator - Client/Server Architecture.
UNIT – III	File Organization: Introduction - objectives -Types of file - The Constituencies of a file - Sequential - Index Sequential file - Direct file - Index Tree structure - Key: Primary key- Candidate key - super key - Foreign key.
UNIT - IV	Relational Model: Introduction - Relational Concepts - Attributes and Domain - Tuple and their schemes - Relational representation - Relationship-Relationship operation - Integrity Rules - Relational Algebra - Basic operation.
UNIT - V	Relational Database Manipulation: Introduction - Data Manipulation commands - SQL - SQL Data types - SQL operators - Data manipulation in SQL – Categorization – updates - views.
TEXT BOOK : Bipin C. Desai (2011) .’’An introduction to Data Base System’’, Galgotia Publications PVT Ltd.	
REFERENCE BOOKS : <ol style="list-style-type: none"> 1. C.J. Date (2010), An Introduction to Data base System, Pearson Publication. 2. Abraham Silberschatz, Henry F Korth (2010) Database System Concepts, Tata Mc. Graw Hill. 3. Mathu Krithiga Venkatesh, Database Management Systems, Margham Publications. 4. Alexis Leon, Mathews Leon (2009), Essentials of Database Management System. 	

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Represent database with different data modeling concepts.

CO2: Defining the Program data independence and level of Architecture.

CO3: Identifying the file organization and methodology of relational model.

CO4: Analyzing the Structured Query Language.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	5	3	4	5	4	5	4.25
CO2	3	4	5	4	4	5	4	4	4.13
CO3	4	5	4	5	4	4	3	3	4.00
CO4	4	4	5	4	4	3	4	5	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. S. VIDHYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT: 2	COURSE CODE: U21CO3N1
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - III SEMESTER – NON CORE ELECTIVE - I (For the candidates admitted from the year 2021-22 onwards) BUSINESS ECONOMICS	
COURSE OBJECTIVES :	
<ol style="list-style-type: none"> 1. To the students will impart knowledge about economics and production function. 2. To the students will acquire knowledge about Demand, National income and Public finance. 	
UNIT - I	Introduction to Economics: Definition, Scope and Nature of Economics - Theories of Economics - Micro and Macro Economic relating to business.
UNIT – II	Production function - Factors of production - Land, Labour, Capital and Organization - Scale of production.
UNIT – III	Demand: Law of demand - Elasticity of demand - Types - Measurement - Factors influencing Elasticity of demand.
UNIT - IV	Cost output relationship: Concept of cost - Determinants of cost - Short run and long run cost - Concept of Revenue - Different types of revenues.
UNIT - V	National Income: Concept of national income - Measurement of national income - Public finance - Definition - Scope - Importance.
TEXT BOOKS :	
<ol style="list-style-type: none"> 1. S. Shankaran -Business Economics by Margham Publication, Chennai. 2. H.L. Ahuja - Business Economics by Sultan Chand & Sons, New Delhi. 3. Francis Cherunilam - Economics for Business by Himalaya Publishing House, Mumbai. 	
REFERENCE BOOKS :	
<ol style="list-style-type: none"> 1. C.M. Chaudhary - Business Economics by RBSA Publisher, Jaipur. 2. Yogesh Maheswari - Managerial Economics by Phi Learning, New Delhi. 3. Ghosh & Coudhury - Managerial Economics by Cengage Learning, New Delhi. 	

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:**CO1:** To understand the basic concepts of business economics.**CO2:** To understand and estimate production function.**CO3:** To impart knowledge on law of demand and cost output relationship.**CO4:** To obtain the meaning of national income and public finance.**Nature of Course**

Knowledge and skill	✓	Employability oriented	
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	3	4	5	4	3	4.00
CO2	4	4	3	5	4	5	5	5	4.38
CO3	3	4	3	5	4	4	4	5	4.00
CO4	5	4	3	4	3	5	5	4	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. P. SENTHILKUMAR**CHAIRMAN - BOS****CONTROLLER OF EXAMINATIONS**

CREDIT :5		COURSE CODE: U21CA4C6	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - IV SEMESTER – CORE COURSE – VI (For the candidates admitted from the year 2021-22 onwards) COST ACCOUNTING			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To allow the cost accounting principles, concepts and prepare cost sheets. 2. To calculate issue price of materials and understand significant aspects of inventory management and control. 3. To determine, allocate, appropriate and absorb overheads of different departments. 4. To be aware of process costing as a methods of costing and its application & to appreciate the role of a cost accountant in relevance to costing methods. 			
UNIT - I	Cost accounting - Definition - Meaning and Scope - Concept and Classification - Costing an aid to Management - Types and methods of Cost - Elements of Cost - Preparation of Cost Sheet.		
UNIT – II	Material control - Levels of Material control - Need for Material control - Economic order quantity - ABC analysis - Perpetual inventory - Purchase and stores control: Requisition for stores - Stores control - Methods of valuing material issue.		
UNIT – III	Labour - System of wage payment - Idle time - Control over idle time - Labour turnover. Overhead - Classification of overhead - Allocation and Absorption of overhead.		
UNIT - IV	Process Costing - Features of process costing - Process losses, wastage, scrap, normal process loss - Abnormal loss, Abnormal gain. (Excluding inter process profits and equivalent production).		
UNIT - V	Operating Costing - Contract costing - Reconciliation of Cost and Financial Accounts.		
TEXT BOOK :			
<ol style="list-style-type: none"> 1. S. P. JAIN, K. L. NARANG - Cost Accounting - Kalyani Publications, New Delhi. 			
REFERENCE BOOKS :			
<ol style="list-style-type: none"> 1. R. S. N. Pillai and Bhagavathi - Cost Accounting - S. Chand & Co., Ltd., New Delhi. Edn 2004. 2. T. S. Reddy and Dr. Y. Hari Prasad reddy - Cost Accounting, Margham publications, Chennai - 600 017, 7th Revised Edition2009. 3. S. P. Iyyangar - Cost Accounting Principles and practice - S. Chand & Co., Ltd., New Delhi.2005. 4. V. K. Saxena & C. D. Vashist - Cost Accounting - S. Chand & Co., Ltd., New Delhi.2005. 			
Note: Question should be*Theory 20% Problem 80%			

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: The students should have a thorough knowledge about meaning, methods, types and Element of cost.

CO2: The students should have knowledge on the various techniques of material control.

CO3: The students should have a thorough knowledge on the accounting and control Procedure of labor and overheads cost.

CO4: The students should have thorough knowledge on the practical application of process costing

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	5	3	4	5	4	4.25
CO2	4	5	3	5	4	5	4	4	4.25
CO3	4	5	4	3	5	4	5	3	4.13
CO4	5	4	4	5	4	3	3	4	4.00
Mean Overall Score									4.16
Result : Total Score for this course is = 4.16 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. T. DHARMENDRAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4

COURSE CODE: U21CA4A5P

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

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

(For the candidates admitted from the year 2021-22 onwards)

PROGRAMMING IN ‘C’ - PRACTICAL

COURSE OBJECTIVE:

To offer the Programming skills to the students through C languages and to acquire the basic knowledge of operators and functions in C.

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

REFERENCE BOOKS :

1. E. Balagurusamy ,”Programming in ANSI C”, Tata McGraw-Hill publishing company Ltd., New Delhi, Third Edition ,
2. Yashvant Kanetkar, ”Working With C”,BPB publication, New Delhi,2001.

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CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Read, understand and trace the execution of programs written in C language.

CO2: Apply the concepts of arrays and strings in sorting and pattern matching application.

CO3: Choosing an appropriate data structure for a particular problem.

CO4: Obtaining the skills to manage the coding.

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOs)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	4	3	5	4	5	4.13
CO2	5	4	5	5	4	3	4	4	4.25
CO3	4	4	4	4	4	4	4	4	4.00
CO4	5	5	4	4	5	3	4	4	4.25
Mean Overall Score									4.16
Result : Total Score for this course is = 4.16 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: S. VIDHYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :3		COURSE CODE:U21CA4A6	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - IV SEMESTER - SECOND ALLIED COURSE – III (For the candidates admitted from the year 2021-22 onwards) MODERN BANKING			
COURSE OBJECTIVES :			
1. To understand the nature of present day banking in India. 2. To gain an insight on the nature of banking law and to know the Procedure for making transactions in the banking institutions. 3. To understand the dynamics of banking transactions of people.			
UNIT - I	Banking Legislations an Introduction Banking Legislation - Provisions of Banking Regulations - Definition of Banker - Relationship Between Banker and Customer - General Relationship Between Banker and Customer - Obligations of Banker - Rights of Banker - Right of Appropriation Clayton's Rule - Pass Book - Legal Implications of Entries in Pass Book.		
UNIT – II	Types of Bank Accounts Types of Bank Accounts - Fixed Deposit Account - Savings - Current and Recurring Account - Features - Benefits - Account Opening Formalities - KYC Norms - Fixed Deposit Receipts - Non Residence Deposit Account - Currency (Domestic) Account - Senior Citizen Deposit Account - Flexi Deposit Account. Bank Customer: Bank Customer - Partnership Firm, Club - Joint Stock Company - Joint Hindu Family - Trust - Societies.		
UNIT – III	Paying and Collecting Banker Precaution before Paying a Cheque - Payment in Due Course - Statutory Protection to Paying Banker - Material Alterations - Closing of an Account - Collecting Bank - Statutory Protection to Collecting Banker - Negligence Liability of Collecting Banker - Duties of Collecting Banker.		
UNIT - IV	Loans and Advances Principles of good Lending - Forms of Unsecured Advances and Secured Advances - Advance Against Securities like Stock Exchange Securities, Document of title to Goods, Trust Receipts , Life Policy, Supply Bills - Fixed Deposit Receipt Mortgage - Types of Mortgage - Hypothecation - Pledge - Non Performing Assets - Causes - Remedial Measures- Management of NPA - Debt Recovery Tribunal.		
UNIT - V	E-Banking: Definition - Traditional Banking - E-Banking - Electronic Delivery channels - Automated Teller Machine - Debit Card - Credit Card - Mobile Banking - Internet Banking - Impact of information technology on Banking.		
TEXT BOOKS :			
1. Gorden Nataraj, 2016 Banking Himalaya Publication, New Delhi. 2. Tannan, ML 2015 Banking Law & Practice in India, Indian Law House, New Delhi. 3. Panikar, KK 2015 Banking -Theory System, S.Chand & Co., New Delhi.			
REFERENCE BOOKS :			
1. Radhaswami,M & Basudevan 2015 A Text Book of Banking ,S. Chand & Co., New Delhi. 2. Dr. S. Subba Rao and P.L Khanna 2015 Principles & Practice of Bank Management, Himalya Publishing House, Mumbai. 3. Gurusamy S 2017 Banking Theory Law & Practice, Tata McGraw Hill, Uttarpradesh.			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: The above course would enable the students to acquire knowledge in banking Practice.

CO2: To train and equip the students with the skills of modern banking.

CO3: To know the latest development that takes place in the banking sector.

CO4: Transact with the banks with ease and fill up the forms correctly.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	4	5	4	5	4.25
CO2	5	4	4	4	4	4	4	4	4.13
CO3	4	3	4	4	4	5	4	4	4.00
CO4	4	5	4	4	4	4	5	4	4.25
Mean Overall Score									4.16
Result : Total Score for this course is = 4.16 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. K. VANATHI

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4		COURSE CODE: U21CA4S1	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - IV SEMESTER – SKILL BASED ELECTIVE – I (For the candidates admitted from the year 2021-22 onwards) PRINCIPLES OF INSURANCE			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To aware the environment of Insurance and the principles of persons govern general insurance. 2. To increase an insight on the nature of life insurance, fire insurance and Marine insurance and to identify the procedure for creation claims against different kinds of insurance policies. 3. To identify with the dynamics of financial safety of public 4. To study the meaning and significance of new forms of insurance. 5. To disseminate knowledge among the students and inculcate theoretical structure about insurance companies. 			
UNIT - I	Insurance - Meaning, Definition, Functions, Features of Insurance - Principles of Insurance - Types of Insurance - Importance of Insurance to Individuals, Business, Society and Nation.		
UNIT – II	Life Insurance - Meaning and Features of Life Insurance - Classification of policies: Individual policy - Group insurance policy - Annuities policies - Selection of risk - Measurement of risk - Calculation of premium - Investment of funds - Surrender Value - Policy conditions.		
UNIT – III	Fire Insurance - Meaning, Nature and Use of fire insurance - Fire Insurance Contract - Kinds of policies - Policy conditions - Payment of claim - Reinsurance - Double insurance - Progress of Fire insurance.		
UNIT - IV	Marine Insurance - Meaning and Nature of Marine Insurance - Classification of policies - Policy conditions - Premium calculation - Marine Losses - Payment of Claims - Progress of Marine Insurance Business in India.		
UNIT - V	Miscellaneous Insurance - Personal Accident Insurance - Motor Insurance - Burglary Insurance - social insurance - Rural Insurance - Agriculture Insurance - Health Insurance - Liability Insurance.		
TEXT BOOK :			
<ol style="list-style-type: none"> 1. Mishra .M.N & Mishra S.B. - Insurance - Principles and Practice, S. Chand & Co., Ltd., New Delhi, 22nd Edition, 2016. 			
REFERENCE BOOKS :			
<ol style="list-style-type: none"> 1. Krishnaswamy .G - A textbook on principles and practice of life insurance, Excel Books, New Delhi, First Edition,2012. 2. Periasamy .P - Principles and Practice of Life insurance, Himalaya Publishing House, 2017. 3. Bodla .B.S., Garg .M .C., & Singh .K .P - Insurance Fundamentals, Environment and Procedure, Deep &Deep Publications Pvt. Ltd., New Delhi,2004. 4. Ganguly Anand - Insurance Management, New Age International Publishers, New Delhi. 			
Web Resource: https://www.insuranceinstituteofindia.com/			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Evaluate the loss exposures of properties, person lives, company operations and the Financial consequences as a effect of the happening of a loss.

CO2: Converse the supply and demand theory and its impact on insurance.

CO3: Elucidate the property of government policy on the financial environment and insurance Industry.

CO4: Examine and assess the distinctive features of the insurance industry and regulations.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.22
Result : Total Score for this course is = 4.22[Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. T. DHARMENDRAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :2		COURSE CODE: U21CO4N2	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com (CA) - IV SEMESTER – NON CORE ELECTIVE – II (For the candidates admitted from the year 2021-22 onwards) ENTREPRENEURIAL DEVELOPMENT			
COURSE OBJECTIVES :			
1. To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about Entrepreneurship. 2. To provide conceptual exposure on converting ideas to an entrepreneurial firms.			
UNIT – I	Entrepreneurship Entrepreneur - Entrepreneurship - Women Entrepreneurship - Rural Entrepreneurship - Factors affecting Entrepreneurial Growth - Entrepreneurial Motivation - Entrepreneurial Competencies. - Challenges to Entrepreneurship.		
UNIT – II	Entrepreneurial Ethics and Business Model Ethics and Entrepreneurship - Social Responsibility in Entrepreneurship - Entrepreneurial Development Programmes - Business Model - Functions of a Business Model - Business Modeling - Benefits of Business Modeling - Business Models to Business Plans.		
UNIT – III	Start-Up Small Enterprises: An Introductory Framework - Project Identification and Selection - Project Formulation - Project Appraisal - Legal, Regulatory and Statutory Body - Clearance Approvals and NOC - Compliance.		
UNIT - IV	Support Institutional Finance to Entrepreneurs - Lease Financing and Hire-Purchase - Institutional Support to Entrepreneurs - Taxation Benefits to Small-Scale Industries - Government Policy for Small - Scale Enterprises.		
UNIT – V	Development Accounting for Enterprises - Break - Even Analysis - Elements of Financial Statements - Growth Strategies - Intellectual Property - Innovation - Knowledge Management - Application of Electronic Commerce - Covid 19 and its challenges to entrepreneurs.		
TEXT BOOKS :			
1. Khanka. S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi.2017 2. Raj Shankar., Essentials of Entrepreneurship, Vijay Nicole Imprints Private Ltd., Chennai.2013. 3. Gupta. C.B. &Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 7 th Revised Edition-2017.			
REFERENCE BOOKS :			
1. Weihrich Heinz, Canice Mark V and Koontz Harold, Management - A Global and Entrepreneurial Perspective, Tata McGraw Hill Education Pvt. Ltd., 3 rd Edition,2011. 2. Desai Vasant, Entrepreneurial Development and Management, Himalaya Publishing House, 2007. 3. Bruce R. Barringer, R. Duane Ireland, Entrepreneurship - Successfully Launching New Ventures, Pearson Education, 2008. 4. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons.			
Web Resource:			
www.ediindia.org, www.internationalentrepreneurship.com,www.startupdunia.com,www.yuvaentrepreneur.com, www.indiastat.com,www.entrepreneur.com			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: After completion of this course students can mind map with Startup programmes.

CO2: At the end of the course students will realize how important the ethics of Entrepreneurship.

CO3: After completion of this course students will able to frame a project report for Getting financial assistance with the appropriate financial agencies.

CO4: Students will Understand the role sustainability, innovation and global issues for Strategic decision making.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.22
Result : Total Score for this course is = 4.22[Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No.of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No.of COs}}$
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COURSE DESIGNER: Dr. M. SARAVANAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :5	COURSE CODE: U21CA5C7
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - V SEMESTER –CORE COURSE– VII (For the candidates admitted from the year 2021-22 onwards) FINANCIAL MANAGEMENT	
COURSE OBJECTIVES : 1. To understand the principles and practices of managing the finance. 2. To impart knowledge on leverage and dividend policy. 3. To understand the importance of working capital management.	
UNIT - I	Financial Management: Meaning and Scope - Objectives: Profit Maximization, Wealth Maximization - Functions - Financial decisions - Time Value of Money: Present Value and Compound Value - Cost of Capital: Cost of Debt - Cost of Preference share capital - Cost of Equity - Cost of Retained Earnings - Weighted Average cost of Capital.
UNIT – II	Capital Structure - Meaning and Features - Factors determining capital structure - EBIT and EPS relationship - Theories of capital structure: Net Income Approach, Net Operating Income Approach, MM Approach and Traditional Approach.
UNIT – III	Leverage - Meaning, Significance and types - Operating Leverage - Financial Leverage - Combined Leverage.
UNIT - IV	Dividend Policy - Determinants of dividend policy - Theories of dividend policy; Relevance and irrelevance with the value of firm - Forms of dividend - Stock dividend - Bonus issue - Stable dividend.
UNIT - V	Working Capital Management - Determinants of working capital - Forecasting of working capital requirements - Cash Management - Motives of holding cash - Stages in Cash Management - Receivables Management - Objectives - Factors influencing size of Receivables - Credit policy - Inventory Management - Meaning - Types of inventory - Purpose of holding inventory.
TEXT BOOKS : 1. S.N. Maheswari - Elements of financial Management by Sultan Chand & Sons, New Delhi. 2. R. Ramachandran & R. Srinivasan - Financial Management by Sri ram Publications, Trichy. 3. Dr. A. Murthy, Financial Management by Margham Publications, Chennai.	
REFERENCE BOOKS : 1. P. Periyasamy, Financial Management by Vijay Nicole Publications, Chennai. 2. Khan & Jain, Theory and problems of Financial Management by McGraw Hill Publication, New Delhi. 3. S.P.Gupta - Financial Management by Sahityabhavan Publications, New Delhi.	
Note: Question should be*Theory 20% Problem 80%	

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

CO1: To impart knowledge about the fundamentals of financial management.

CO2: To understand the necessity of time value of money and cost of capital.

CO3: To gain the knowledge in calculation of earnings per share, Dividend policy.

CO4: To understand the calculation of working capital requirements, motives of holding cash
And inventory.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING**Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes**

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	3	4	5	4	5	4.25
CO2	4	5	4	5	5	3	5	4	4.38
CO3	3	4	5	4	5	4	5	4	4.25
CO4	5	4	5	3	4	5	4	5	4.38
Mean Overall Score									4.32
Result : Total Score for this course is = 4.32 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. P. SENTHILKUMAR

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT:4		COURSE CODE: U21CA5C8	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - V SEMESTER – CORE COURSE – VIII (For the candidates admitted from the year 2021-22 onwards) COMPANY LAW AND SECRETARIAL PRACTICE			
COURSE OBJECTIVES : <ol style="list-style-type: none"> 1. To acquaint the knowledge of fundamental concepts of company law 2013. 2. To identify the various managerial personnel in the joint stock company. 3. To accustom the importance of the various documents of the company. 			
UNIT - I	Joint Stock Company Meaning - Kinds of Companies (Special Provisions with respect to Private Company, Public Company, One Person Company, Small Company, Dormant Company) - Formation - Memorandum of Association - Contents - Restriction on “Other Objects” - Doctrine of Ultra Virus - Articles of Association - Contents - Prospectus - Contents - Types (Statement in Lieu of Prospectus, shelf Prospectus, Red Herring Prospectus) - Underwriting - Book Building Process - Green Shoe Option - E-Filing.		
UNIT – II	Company Secretary: Definition of company secretary - qualification and disqualifications - qualities of a company secretary – Rights, Powers and Duties. Share Capital and Debentures: Meaning of Shares - Kinds of Shares - Voting rights - Issue of shares at a Premium and Discount - Partly paid shares - Bonus Shares - Rights shares - Sweat Equity Shares. Debentures - Meaning - Types.		
UNIT – III	Managerial Personnel Directors - Women Directors - Independent Directors - Director Identification Number - Other Key Managerial Personnel - Related Party Transactions.		
UNIT - IV	Meetings and Resolutions Meeting - Statutory Meeting - Annual General Meeting - Extraordinary General Meeting - Notice of Meeting - Quorum - Proxy - Board of Directors Meeting - Committee - Types of Committee - Audit Committee - Stake Holders Relationship Committee - Corporate Social Responsibility Committee. Resolutions - Ordinary Resolution - Special Resolution - Resolution requiring special notice – secretarial Duties relating to meetings.		
UNIT - V	Winding up of Company Modes of Winding up - Winding up by the Court - Voluntary Winding up - Types - Members. Voluntary Winding up - Creditors Voluntary Winding up - Secretarial duties regarding winding up - National Company Law Appellate Tribunal.		
TEXT BOOK : <ol style="list-style-type: none"> 1. Kapoor, N.D., Business Laws, Sulthan Chand and Sons, New Delhi. Tamil Nadu State Council for Higher Education 33. 			
REFERENCE BOOKS : <ol style="list-style-type: none"> 1. Sreenivasan M.R. Business Laws, Margam Publications, Chennai. 2. Dhandapani, M.V. Business Laws, Sultan Chand and Sons, New Delhi. 3. Avatar Singh, Company Law, Eastern Book Company Shukla, M.C. & Gulshan, S.S., Principles of Company Law. 4. Badri Alam, S & Saravanavel, Company Law, Himalaya Publications. 5. Gogna, P.P.S., Text Book of Company Law, S. Chand &Co. 			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Follow the procedures for formation of a company.

CO2: Understanding the importance of memorandum and articles of Association.

CO3: Acquiring knowledge on the various ways of raising capital and company Management.

CO4: Examining the procedures on company meetings and resolutions.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	4	4	5	5	5	5	4.63
CO2	4	3	3	4	4	5	4	4	3.88
CO3	3	4	4	5	5	4	5	4	4.25
CO4	3	5	4	5	5	4	5	4	4.38
Mean Overall Score									4.29
Result : Total Score for this course is = 4.29 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. V. PADMANABHAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT:3	COURSE CODE: U21CA5C9
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - V SEMESTER – CORE COURSE – IX (For the candidates admitted from the year 2021-22 onwards) AUDITING	
COURSE OBJECTIVES : <ol style="list-style-type: none"> 1. To learn the meaning and importance of developments in the practices of auditing in India. 2. To understand the nature of present day auditing in India. 3. To gain an insight on the nature of auditing practices and to know the procedure for auditing. 	
UNIT - I	Introduction: Introduction - Meaning - Features - Objectives - Advantages of Auditing - Classifications of Audit - Techniques of Auditing - Evidence - Criteria for Selection of Audit Evidence - Process of gathering Evidence.
UNIT – II	Preparation for Audit: Audit Programme - Audit Note Book - Working Paper - Audit Planning - Engagement of an Auditor for Audit Work – Internal Control - Objectives of Internal Control - Forms of Internal Control - Merits and drawback of Internal Control - Internal Audit - Features - Objectives - Advantages of Internal Audit - Distinction Between Internal Control and Internal audit.
UNIT – III	Vouching Verification and Valuation: Meaning - Definition - Objective - Requisites of a Valid Voucher - Types of Vouching - Vouching of Cash Transaction - Vouching of Trade Transactions - Verification - Objects of Verification - Principles of Verification - Verification and Valuation of Assets - Verification of Liabilities.
UNIT - IV	Laws Relating to Company Auditor: Auditors of a Company - Appointment - Removal - Remuneration - Qualification and Disqualification of Auditor -Rights, Duties and Powers of Auditor, liabilities of Auditor - Audit Report - Types of Audit Report - Statutory Report - Matters to be included in the Audit Report.
UNIT - V	Emerging areas in auditor: Cost Audit - Management Audit - Process of Management Audit - Audit of Government Companies - Objectives of Government Audit -Investigation- Audit case law - Accounting standards.
TEXT BOOKS : <ol style="list-style-type: none"> 1. Tandon B.N 2015 Practical Auditing, S.Chand & Co, New Delhi. 2. Natarajan, L. 2013. Auditing Chennai: Margham Publications. Chennai 	
REFERENCE BOOKS : <ol style="list-style-type: none"> 1. Sundar K. and Paari, 2016 Auditing Vijay Nicole, Imprints Private Ltd Chennai, 2015. 2. Saxena, R.G. 2016 Principles of Auditing, Himalaya Publishing House, New Delhi. 3. Tandon, B.N & Sudharsanam, S. 2016. A Handbook of Practical Auditing S Chand & Company Pvt. Ltd. New Delhi. 	

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COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: The above course would enable the students to gain knowledge about Procedures of Auditing.

CO2: Understand the statutory rights, duties, roles and qualification of auditors in joint Stock companies.

CO3: The above course the process of verification and valuation of the assets and Liabilities.

CO4: Analyzing the significance of vouching principles of Auditing.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	3	4	5	4	5	3	4.13
CO2	5	4	4	5	5	3	5	4	4.38
CO3	5	4	5	4	3	5	3	4	4.13
CO4	4	5	3	4	5	4	5	4	4.25
Mean Overall Score									4.22
Result : Total Score for this course is = 4.22 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. K. POONGODI

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4		COURSE CODE: U21CA5C10
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - V SEMESTER – CORE COURSE – X (For the candidates admitted from the year 2021-22 onwards) CORPORATE ACCOUNTING		
COURSE OBJECTIVES :		
1. To the students will impart knowledge about valuation of shares and goodwill of companies. 2. To understand different types of company accounts.		
UNIT - I	Valuation of Shares and Goodwill of a company: Need, Advantages, Methods - Profit Prior to incorporation.	
UNIT – II	Final Accounts of Companies: Introduction - Statement of profit and loss - Managerial Remuneration - Form of Balance sheet - Preparation of Company Final Accounts.	
UNIT – III	Holding Companies: Introduction - Meaning of wholly owned and partly owned subsidiary companies - Legal requirements relating to presentation of accounts - Preparation of consolidated Balance Sheet (except intercompany holdings and chain holdings).	
UNIT - IV	Accounts of Banking companies: Introduction, Legal provisions - Non banking assets - Legal restrictions imposed on banking companies - Preparation of Final accounts of banking companies - Rebate on bills discounted.	
UNIT - V	Accounts of Insurance companies: Types of insurance - Life insurance - General Insurance - Preparation of final accounts of insurance companies (simple problems only).	
TEXT BOOK S:		
1. Reddy, T.S. and Murthy - Corporate Accounting by Margham Publications, Chennai. 2. Pillai.R.S.N and Bagavathi - Advanced Accountancy by S.Chand & Company, New Delhi.		
REFERENCE BOOKS :		
1. Gupta R.L. and Radhasamy - Advanced Accountancy by Sultan Chand & Sons, New Delhi. 2. Jain.S.P and Narang -Advanced Accountancy by Kalyani Publishers, Ludhiana.		
Note: Question should be*Theory 20% Problem 80%		

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COURSE OUTCOMES:

CO1: To impart knowledge and prepare the holding company accounts.

CO2: To understand and prepare banking company accounts.

CO3: To gain the knowledge in insurance company accounts.

CO4: To understand the Indian and international accounting standards.

Nature of Course

Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	3	5	5	4	4	3	4	4.13
CO2	5	4	5	4	5	4	3	4	4.25
CO3	3	5	4	5	5	4	3	4	4.13
CO4	4	5	4	5	5	4	3	4	4.25
Mean Overall Score									4.19
Result : Total Score for this course is = 4.19 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. P. SENTHILKUMAR

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4

COURSE CODE: U21CA5E1PA

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005.

**B.Com(CA), - V SEMESTER – ELECTIVE COURSE – I
(For the candidates admitted from the year 2021-22 onwards)**

WEB DESIGNING AND INTERNET - PRACTICAL

COURSE OBJECTIVE:

This course has been designed to provide the basic knowledge of the design of the web page/site and it helps to the students practically learn the concepts and uses of HTML and Internet.

WEB DESIGNING

1. Write HTML code to develop a web page having the background in red and title “My First page” in any other color, giving details of your Resume.
2. Create a web page to show different attribute of Font tags – italic, bold, underline.
3. Write a HTML code to create a web page of blue color and display links in red color.
4. Create a Web Page using HREF tag having the attribute ALINK, VLINK etc.,
5. Create a web page, showing an ordered list of name of your five friends.
6. Create a web page, showing an unordered list of name of your five friends.
7. Create a web page which should contain a table having two rows and two columns and fill in the data in the table created.
8. The following table in HTML with Dummy Data.

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

Internet:

1. E-mail ID Creation
2. Attaching files and sending mails
3. Search Engine
4. Visiting Business Places
5. Railway and Airline Reservation.

REFERENCE BOOKS:

1. Dave Mercer (2004), HTML-Introduction to Web page Designers & Development, Tata McGraw Hill Publishing company Ltd, New Delhi.
2. Steven Holzer (2006), HTML Dream tech Press, New Delhi.
3. S. Aarthi, Kalaikathir Archagam - Internet Programming and Web Design.

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COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Learn of web design. The first and necessary step for that goal is to understand how HTML and Internet works.

CO2: Resolves written HTML codes.

CO3: Learn how the web works really, what makes web sites work?

CO4: Create Simple and impressive design of tables and frames.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	5	3	4	4	4	4.00
CO2	5	5	4	4	4	4	4	3	4.13
CO3	4	5	3	5	4	5	4	5	4.38
CO4	3	4	4	4	4	5	5	4	4.13
Mean Overall Score									4.16
Result : Total Score for this course is = 4.16 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: S. VIDHYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4		COURSE CODE: U21CA5E1PB	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - V SEMESTER –ELECTIVE COURSE– I (For the candidates admitted from the year 2021-22 onwards) VISUAL PROGRAMMING - PRACTICAL			
COURSE OBJECTIVE:			
Provide intellectual knowledge to the students in windows programming and to motivate the students to know about the various controls in visual basic.			
UNIT - I	CONCEPTS OF VISUAL BASIC VB Fundamentals getting started - The Visual Basic Environment - Customizing a form - First step in Programming the code, Window, Variable, Data Types, Constants, and Statements in Visual Basic. The Comment and the End statement.		
UNIT – II	BUILDING THE USER INTERFACE First step in building the User Interface the tool box - Creating Controls - The name property - Properties of Command Button - Simple Event Procedures for Command Buttons - Access keys - Image controls - Text boxes - Labels - Navigating between controls - Message boxes - The Grid - Rice text box.		
UNIT – III	LOOPS AND FUNCTIONS Controlling program flow - Determinate loops - Indeterminate loops - Making decisions - Select case - Nested If and then statements - GO TO statement. Built-in functions string functions - Numeric Functions - Date and Time functions - Financial functions.		
UNIT - IV	ORGANISING INFORMATION VIA CONTROLS Organizing information via controls control arrays - List and combo boxes -Flex Grid controls - Frames - Option buttons - Check boxes - Scroll bars - Timers - Image list controls - List view control - Progress bar control - Slider control - Status bar control - Menus - MDI forms.		
UNIT - V	DATA ACCESS OBJECTS Data controls - Data access objects (DAO) Accessing and implementing databases - Record set - Type of record set - creating, modifying, deleting, finding records - Data report - Data environment - Connection object - Command object - Selection of the data report designer - Data report controls.		
TEXT BOOKS :			
<ol style="list-style-type: none"> 1. Gary Connell (2009), Visual Basic 6 from the Ground Up, Tata McGraw Hill, New Delhi. 2. Mohammed Azam (2006), Visual Basic 6 programming guide, Vikash Publishing House Pvt. Ltd., New Delhi. 			
REFERENCE BOOKS :			
<ol style="list-style-type: none"> 1. Gary Connell (2009), Visual Basic for Windows, Tata McGraw Hill, New Delhi. 2. Evangelos Petroutsios (2005), Mastering Visual Basic 6.0 BPB Publications, New Delhi. 			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Knowing the basic concepts of Visual Basic.

CO2: Understanding the properties and learning the use of various tools.

CO3: Applying various controls and procedures in form designing and coding.

CO4: Analyzing various functions and procedures of VB and preparing the data reports using Links.

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.22
Result : Total Score for this course is = 4.22 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. S. SARANYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4		COURSE CODE: U21CA5S2	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - V SEMESTER – SKILL BASED ELECTIVE– II (For the candidates admitted from the year 2021-22 onwards) OFFICE MANAGEMENT			
COURSE OBJECTIVES :			
1. To acquaint the knowledge of fundamental concepts of Office Management. 2. To acclimatize the importance office layout and Office Building.			
UNIT - I	Introduction to Office Management Office - Definition - Office management - Meaning - Elements of office management - Functions of office management - Office Manager - qualities of Office Manager.		
UNIT – II	Office Organization Office organization - Definition - Types of Organization - Departmentation - Delegation - Centralization and Decentralization - Effective functioning of office at the time of Covid19.		
UNIT – III	Office Accommodation and layout Location of an Office - Principles of layout - Steps in Designing Office layout - Selection of Office Building.		
UNIT - IV	Records Management and Filing Introduction - Objectives - Features - Principles - Essentials - Benefits - Filing System - Methods of Filing - Classification of Files,		
UNIT - V	Office Furniture Introduction - Basic Consideration before selecting the Office Furniture - Types of Furniture.		
TEXT BOOK :			
1. J.P.Mahajan, - by Fundamentals of office management.			
REFERENCE BOOKS :			
1. S.P. Arrora by Office Management. 2. R.S.N. Pillai & Bagavathi-Office Management - S. Chand.			

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COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: At the end of the course, students will disseminate with importance of Office Management.

CO2: Students will get hold of the knowledge on concepts of Organizational structure.

CO3: Students will able to apply the concept of filing system.

CO4: Students will able to analyze the suitability of office furniture in an office.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	4	5	4	4	5	4	4.25
CO2	5	4	4	4	5	3	3	4	4.00
CO3	4	3	4	4	5	3	4	4	3.88
CO4	5	5	4	3	5	4	5	4	4.38
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. M. SARAVANAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4	COURSE CODE: U21CA5S3
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - V SEMESTER – SKILL BASED ELECTIVE – III (For the candidates admitted from the year 2021-22 onwards) GOODS AND SERVICE TAX	
COURSE OBJECTIVES : <ol style="list-style-type: none"> 1. To the students will impart knowledge about principles of Goods and Service Tax under the Notion of One Nation One Tax. 2. To understand the types of GST and GST council. 3. To impart knowledge on procedure for registration under GST rule and GST network. 	
UNIT - I	Important terms and definitions under GST Act, 2017 - Meaning of GST - Salient features of GST - Benefits of implementing GST.
UNIT – II	Types of GST - Main features of CGST, IGST, SGST, UTGST.
UNIT – III	GST Council - Structure - Powers - Functions.
UNIT - IV	Registration under GST - Procedure for Registration - Cancellation of Registration.
UNIT - V	GST and Technology: GST Network - Structure - Vision and Mission - Powers - Functions.
TEXT BOOKS : <ol style="list-style-type: none"> 1. Singhania V.K. - by Students guide to GST and Customers Law by Taxman Publications. 2. Goods and Service Tax by N.K. Gupta & Sunnania Batia - Barat Publications. 3. Kamal Garg, Understanding GST by Barat's Publication. 	
REFERENCE BOOKS : <ol style="list-style-type: none"> 1. GST Ready Reckoner by V.S. Datey, Taxman Publication, New Delhi. 2. Rajat Mohan Guide to GST by CA.. 3. V.S. Datey, GST Ready Reckoner by Taxman Publication, New Delhi. 	
Note: Question should be *100% Theory only.	

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COURSE OUTCOMES:**CO1:** To understand the benefits of GST.**CO2:** To know the different types of GST.**CO3:** To understand the powers and functions of GST Council and GST network.**CO4:** To impart knowledge on registration and cancellation under GST.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	4	5	4	3	5	4	3	4.13
CO2	3	5	4	4	5	5	3	4	4.13
CO3	5	4	4	3	5	4	5	4	4.25
CO4	4	5	4	5	4	4	4	4	4.25
Mean Overall Score									4.19
Result : Total Score for this course is = 4.19 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. P. SENTHILKUMAR**CHAIRMAN - BOS****CONTROLLER OF EXAMINATIONS**

CREDIT :5		COURSE CODE: U21CA6C11
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - VI SEMESTER – CORE COURSE – XI (For the candidates admitted from the year 2021-22 onwards) MANAGEMENT ACCOUNTING		
COURSE OBJECTIVES : <ol style="list-style-type: none"> 1. To impart the knowledge on objectives of management accounting and its concepts. 2. To familiarizes in fund flow and cash flow statements. 3. To understand the necessity of budgets. 4. To know the capital budgeting and standard costing. 		
UNIT - I	Management Accounting - Definition - Objectives - Nature - Scope - Merits and limitations - Differences between management accounting and financial accounting - Financial statement analysis - Comparative statement - Common size statement - Ratio analysis - Meaning - Classification - Liquidity, Solvency, Turnover and Profitability ratios.	
UNIT – II	Fund Flow Statement - Preparation of Fund Flow Statement - Cash Flow statement – Preparation of Cash Flow Statement as per AS3 - Difference between fund flow statement and cash flow statement.	
UNIT – III	Budget and Budgetary control - Meaning - Importance and its advantages - Preparation of Production, Sales, Cash and Flexible Budgets - Forecasting of working capital requirements.	
UNIT - IV	Standard Costing - Meaning, Advantages and its limitations. Variance analysis - Significance - Computation of variances (Material and Labour variances only) - Marginal Costing - CVP analysis - Break Even analysis - Managerial applications.	
UNIT - V	Capital Budgeting - Meaning - Importance - Appraisal methods - Payback period - Accounting Rate of Return - Discounted Cash Flow - Net present value - Profitability index - Internal Rate of Return.	
TEXT BOOKS : <ol style="list-style-type: none"> 1. S.N.Maheswari - Management Accounting by Sultan Chand & Sons. 2. R.Ramachandran and R. Srinivasan - Management Accounting by Sriram Publications, Chennai. 3. Reddy.T.S. & Y. Hariprasath - Management Accounting by Margham publications, Chennai. 		
REFERENCE BOOKS : <ol style="list-style-type: none"> 1. R.S.N.Pillai & Baghavathi - Management Accounting by S. Chand & Co., Mumbai. 2. A.Murthi and S. Gurusamy - Management Accounting by Vijay Nicole Publications, Chennai. 		
Note: Question should be*Theory 20% Problem 80%		

COURSE OUTCOMES:**CO1:** To obtain knowledge on ratio analysis.**CO2:** To understand and prepare fund flow and cash flow statement.**CO3:** To gain the knowledge in budget and budgetary control.**CO4:** To familiarize in marginal costing and capital budgeting.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	5	4	3	5	4	4	3	4.13
CO2	4	5	4	5	5	3	4	3	4.13
CO3	3	5	4	4	4	5	4	3	4.00
CO4	4	4	5	4	5	4	4	4	4.25
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. P. SENTHILKUMAR**CHAIRMAN - BOS****CONTROLLER OF EXAMINATIONS**

CREDIT:5		COURSE CODE: U21CA6C12P	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - VI SEMESTER - CORE COURSE – XII (For the candidates admitted from the year 2021-22 onwards) ACCOUNTING SOFTWARE - PRACTICAL			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To introduce the students to the basic of accounts and the usage of Tally for account purpose. 2. Students will learn to create company enter accounting voucher entries including advance voucher entries , do Reconcile Bank Statement, do Account Adjustment and also print financial statements etc., 3. To know the presentation of Budget and Voucher. 4. To prepare the Final Accounts with GST. 			
UNIT - I	Interface and Company Management: Introduction to Tally ERP9 - Creating a Company - Altering and Deleting Company –Multi Language, Export, Import, Backup and Restore: Export and Import Formats - Data Backup and Restore - Masters - Ledgers: Understanding Ledgers - Creating Ledgers - Creating Multiple Ledgers - Altering and Deleting Ledgers – Groups: Creating Groups - Altering and Deleting Groups - Bill wise Debtors and Creditors Ledgers: Configuring Bill wise Details		
UNIT – II	Default Vouchers: Payment Voucher - Receipt Voucher - Contra Voucher - Journal Voucher, Day Book: Day Book Reports - Altering and Deleting Transactions, Inventory: Understanding Inventory - Integrating Accounts and Inventory - Stock Group - Go down and Locations - Stock Category - Units of Measure - Stock Items - Manual Stock Valuation without Inventory		
UNIT – III	Purchase Order Processing: Purchase Order Process - Purchase Order Voucher - Receipt Note (Inventory) - Rejection-Out Voucher, Sales Order Processing: Sales Order Process - Sales Order Voucher - Delivery Note (Inventory) - Rejection-IN Voucher , Debit and Credit Notes, Bank Reconciliation, Manufacturing Vouchers: Bills of Materials - Job Costing, Tax Deducted at Source (TDS): Understanding TDS - Creating TDS Masters - TDS Payment - Tax Reports and Tax Forms, Payroll Accounting: Understanding Payroll - Pay Heads and Categories - Employee Details and Salary Details – Salary Payment – Pay sheet and Pay Slip		
UNIT - IV	Goods and Services Tax (GST): Activating Tally in GST - Setting Up GST (Company Level, Ledger Level or Inventory Level) - GST Taxes & Invoices - SGST, CGST & IGST - Creating GST Masters in Tally, Purchase Voucher with GST: Updating GST Number for Suppliers -Intra-State Purchase Entry in GST (SGST + CGST) - Inter-State Purchase Entry in GST (IGST) - GST Purchase Entry for Unregistered Dealer in Tally.		
UNIT - V	Interest Calculations (Auto Mode): Cost Centers and Cost Categories: Cost Centers - Profit Centers, Purchase and Sales Reporting: Analyzing Purchase and Sales Register - Analyzing Debit and Credit Note - Overdue Payables and Receivables - Outstanding Reports and Printing, Stock Analysis and Reports:		

	<p>Stock Registers - Stock Valuation - Stock Transfer Report - Negative Stock Report - Record Physical Stock and Shortage - Stock Entry without Perpetual Inventory, Financial Reports: Trial Balance - Profit and Loss Account - Balance Sheet - Working Capital - Cash Flow and Fund Flow Statements.</p>
<p>TEXT BOOKS:</p> <ol style="list-style-type: none"> 1. A.K. Nadhani, Implementing Tally, BPB Publications. 2. Dr.P. Rizwan Ahmed, Tally ERP 9, Margham Publications, 2016. 3. Dr.P.Kasivairavan, Tally ERP 9 with GST, Kalamohan Creations. 	
<p>REFERENCE BOOKS :</p> <ol style="list-style-type: none"> 1. Dr.Mamrata Agrawal, Dream Tech Press, New Delhi, 2010. 2. K.K.Nandhani, Computerized Accounting under Tally, Implementing Tally, BPB publication. Deva publications. 3. Namrata Agrawal “Tally 9” Published by Dreamtech, year –2008. 4. Tally Software Package –manual. 5. K.K. Nidhani, Implementing Tally. 	
<p>NOTE: Question should be 100% Practical</p>	

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: The student can able to prepare accounts with accounting software.

CO2: The student can easily prepare the vouchers and insert into the system.

CO3: The student can file GST returns and prepare GST reports.

CO4: The student can easily prepare the financial reports.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	5	4	4	4	3	4	4.13
CO2	5	4	5	4	5	4	3	4	4.25
CO3	5	4	4	5	4	5	3	5	4.38
CO4	3	4	5	4	5	4	4	4	4.13
Mean Overall Score									4.23
Result : Total Score for this course is = 4.23[Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. M. MEHALA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :5		COURSE CODE: U21CA6C13
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - VI SEMESTER –CORE COURSE – XIII (For the candidates admitted from the year 2021-22 onwards) FINANCIAL MARKETS AND SERVICES		
COURSE OBJECTIVES : 1. To understand the nature of financial markets in India. 2. To gain an insight on the nature of financial markets and to know the Procedure for Making transactions in the financial markets. 3. To understand the dynamics of Financial Security of people.		
UNIT - I	Bills Market - Markets for Commercial paper and Certificates of Deposits - The Financial System in India- Money Market - Call Money Market - Treasury Bills Market - Commercial Discount Market - Market for Financial Guarantee - Government (Gilt-edged) Securities Market.	
UNIT – II	Non Banking Financial Intermediaries - Investment Companies - Hire Purchase Finance - Venture Capital Funds - Small Savings and Provident Funds - Unit Trust of India and Mutual Funds.	
UNIT – III	New Issue Market – Meaning and Functions - General Guidelines for New Issue - Methods of Floating - Players - Recent Trends. Secondary Market: Stock Exchanges- Functions - Role of Securities and Exchange Board of India - Reforms in Secondary Market - Efficient Market Theory.	
UNIT - IV	Financial Services : Meaning - Features - Importance - Factoring : Meaning, Functions, Types, Cost and Benefit of Factoring - Factoring in India and Abroad - Credit Rating - Mechanism, Role of CRISI - ICRA Limited and CIBIL.	
UNIT - V	Merchant Banking - Definition, Origin of Merchant Banking - Merchant Banking in India - Merchant Banks and Commercial Banks - Services of Merchant Bankers - Qualities required for Merchant Bankers - Problems and Scope of Merchant Banking in India.	
TEXT BOOKS : 1. Bhole L.M 2016 Financial Institutions and Markets, Tata McGraw Hill Publishing Company Limited, New Delhi. 2. Gordon and Natarajan, Financial Markets and Services, Himalaya Publishing House Mumbai.		
REFERENCE BOOKS : 1. Jeff Madura, 2011 Financial Markets and Institutions, 5th Ed., South-Western College Publishing. 2. Khan, M.Y, 2012 Financial Services, Tata McGraw Hill. Publishing Company Limited, New Delhi. 3. Gupta S.P 2012 Statistical Methods, Sultan Chand Publication, New Delhi. 4. Kothari C.R 2016 Research Methodology Methods and Techniques, New Age International Publications, New Delhi.		

COURSE OUTCOMES :

On Successful completion of course, students will be able to:

- CO1:** The above course would enable the students to gain expert knowledge on the Various Aspects in Financial Markets and Financial Services.
- CO2:** To Understand the various money market instruments.
- CO3:** To impart knowledge about the participants in the financial markets.
- CO4:** The course will help the students to take their own investment decisions.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	5	5	4	4	3	5	4	4	4.25
CO2	4	5	4	4	5	3	4	3	4.00
CO3	4	4	3	5	4	3	5	5	4.13
CO4	5	4	5	4	3	4	4	5	4.25
Mean Overall Score									4.16
Result : Total Score for this course is = 4.16[Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

$\text{Mean Score of Cos} = \frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	$\text{Mean Overall Score of Cos} = \frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. K. VANATHI

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :5		COURSE CODE: U21CA6E2A	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - VI SEMESTER – ELECTIVE COURSE – II (For the candidates admitted from the year 2021-22 onwards) ELEMENTS OF E-COMMERCE			
COURSE OBJECTIVES :			
<ol style="list-style-type: none"> 1. To demonstrate an awareness of the main components and concepts of e-commerce, and the vital role it plays in modern business practice. 2. To enable the student to become familiar with the mechanism for conducting business transactions through electronic means. 3. To acquire conceptual and application knowledge of ecommerce and digital marketing. 			
UNIT - I	Introduction to E-Commerce: E-Commerce: Meaning-Define-The scope of E commerce, Electronic Data Interchange, Internet Commerce, Benefits and limitations of E-Commerce, Produce a generic framework for E-Commerce, Architectural framework of Electronic Commerce, Web based E Commerce Architecture.		
UNIT – II	Architectural view: Architectural aspect of e-commerce Net work Infrastructure for E-commerce - Components of the I-Way - Global Information Distribution Networks - Public Policy Issues Shaping the I-Way. The Internet as a Network Infrastructure. The Business of the Internet Commercialization.		
UNIT – III	Security: Security aspect of E-commerce Net work Security and Firewalls - Client Server Network Security - Firewalls and Network Security - Data and Message Security - Encrypted Documents and Electronic -Mail.		
UNIT - IV	E-payment System: Models and methods of e–payments (Debit Card, Credit Card, Smart Cards, e-money), digital signatures (procedure, working and legal position), payment gateways, online banking (meaning, concepts, importance, electronic fund transfer, automated clearing house, automated ledger posting), risks involved in e-payments.		
UNIT - V	Digital Marketing : Digital Marketing Basics - Basics of Advertising - Digital media vs. Traditional Media - Benefits of Digital Marketing-Basics of Search Engine Optimization - Search engine works - Google Search Architecture - On page Optimization - Static Vs Dynamic File Optimization - Title Tag Optimization - Meta Tags Optimization - Headers Optimization - SEO Content Writing - Image Tag Optimization - Custom 404 Error Page -Black hat SEO Techniques -Social Bookmarking - Social Media Links.		
TEXT BOOK :			
<ol style="list-style-type: none"> 1. Ravi Kalakota, Andrew B Whinston, Pearson Frontiers of Electronic Commerce. 			
REFERENCE BOOKS:			
<ol style="list-style-type: none"> 1. Joseph, E-Commerce, An Indian Perspective: PHI. 2. Bharat Bhasker: Electronic Commerce, Framework Technologies & Applications: McGraw-Hill. 3. Jeffrey F Rayport, Bernard J. Jaworski: Introduction to E-Commerce: Tata Mcgraw Hill. 4. Ravi Kalakota, Andrew B Whinston Electronic Commerce: A Managers' Guide. 5. Rajinder Singh, Er. KaisarRasheed, Kalyani E-Commerce & Computerized Accounting. 6. Eric Greenberg & Alexander Kates, Digital Marketing: McGraw Hill. 			

COURSE OUTCOMES :

On the successful completion of this course students should be able to:

CO1: Understand concepts of E-Commerce.

CO2: Understand the E-Commerce trends and analyze the different types of portal technology.

CO3: Analyze the effectiveness of network computing and cloud computing policies in multi-Location organization.

CO4: Analyze real business cases regarding their e-business strategies and transformation Processes and choices.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	3	5	4	5	4	4	4.13
CO2	5	4	4	4	3	4	4	4	4.00
CO3	4	5	4	4	4	4	5	4	4.25
CO4	4	4	5	4	4	4	4	4	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. S. SARANYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :5		COURSE CODE: U21CA6E2B	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA), - VI SEMESTER – ELECTIVE COURSE – II (For the candidates admitted from the year 2021-22 onwards) MANAGEMENT INFORMATION SYSTEM			
COURSE OBJECTIVE:			
To familiarize the students about the concepts of information system and to help them to Know the applications of information system in business.			
UNIT - I	SYSTEM CONCEPTS	Systems Concepts Introduction - Elements of system - Characteristics of system - Types of System - Classification of organizational system and MIS - System Approach. Management information system Data Vs Information. Information Resource management.	
UNIT – II	ROLE AND IMPORTANCE OF MIS	Introduction of MIS - Definition of MIS - An MIS Model - Components of MIS - Subsystems of an MIS Role and importance of MIS - Information systems development - Introduction - Linking information systems to the business plan - Prototyping - Stages in life cycle.	
UNIT – III	INFORMATION SYSTEMS IN BUSINESS AND MANAGEMENT	Information Systems in Business and Management Marketing information system - Human Resource information System - Production Information System - Inventory Control System - Sales order Processing System - Accounting Information System - Financial Information System - Transaction Processing System - Executive Information System - DSS-AI & Expert System.	
UNIT - IV	TELECOMMUNICATIONS	Trends in Tele Communications - DTP - Image Processing - Electronic Communication System - Electronic Meeting System.	
UNIT - V	OFFICE AUTOMATION	Office Automation - Introduction - Electronic communication systems - Enterprise collaboration systems - Electronic publishing systems - Office management systems.	
TEXT BOOKS:			
<ol style="list-style-type: none"> 1. Aman Jindal (2006), Management Information System, 2nd Revised Edition, Kalyani Publishers, New Delhi. 2. Gordon B. Davis, Margrethe H. Olson (2000), Management Information system, Tata MCgraw Hill Publications, New Delhi. 			
REFERENCE BOOKS :			
<ol style="list-style-type: none"> 1. Jawadekar.W.S (2001), Management Information System, Tata MCgraw Hill Publications, New Delhi. 2. Kenneth.C.Lavdon, Jane P. Lavdon (2008), Management Information System, 10th edition, Prentice Hall of India Pvt Ltd., New Delhi. 3. Waman S.Jawadekar (2002), Management Information System, 3rd Edition, Tata MCgraw hill Publications, New Delhi. 4. Mutthy C.S.V (2001), Management Information System, 2nd Edition, Himalaya Publications, Mumbai. 5. Gupta B.G (2001), Management Information System, Galgotia Publishing Company, New Delhi. 			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Remembering the system concepts and importance of office automation in business.

CO2: Understanding the role, importance of MIS and the trends in tele-communication Networks.

CO3: Knowing the application of various information systems in business and management.

CO4: Analyzing the importance of office automation in business.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	4	3	5	4	5	4	4	4.13
CO2	5	4	4	4	3	4	4	4	4.00
CO3	4	5	4	4	4	4	5	4	4.25
CO4	4	4	5	4	4	4	4	4	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 – 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. S. SARANYA

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4		COURSE CODE: U21CA6E3A	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - VI SEMESTER – ELECTIVE COURSE – III (For the candidates admitted from the year 2021-22 onwards) INCOME TAX LAW AND PRACTICE			
COURSE OBJECTIVES :			
1. To understand the basic concepts of Income Tax Act. 2. To calculate the various heads of taxable income and exempted income. 3. To compute tax of various incomes and filing of returns.			
UNIT - I	Basic concepts - Definition - Previous year - Assessment year - Person - Assesses - Income - Total Income - Casual income - Capital and Revenue - Residential status and incidence of tax incomes exempt under Section 10.		
UNIT – II	Salary - Basis of charge - Different forms of salary - allowances - gratuity - pension - perquisites and their valuation - deduction from salary - computation of taxable salary .		
UNIT – III	House property - basis of charge - determination of GAV and NAV - income from let - out property - deductions - computation of House property income.		
UNIT - IV	Profits and gains of business and profession - basis of charge - methods of accounting - deductions - allowable expenses and disallowable expenses - computation of taxable income. Income from Capital Gains - Income from other sources.		
UNIT - V	Income of other persons included in assesses total income - Aggregation of income; Set - off or carry forward and set off of losses - Deductions from gross total income - Computation of total income and tax payable; Rebates and relief's - Provisions concerning advance tax and tax deducted at source - Provisions for filing of return of income.		
TEXT BOOKS :			
1. Dr. Vinod K. Singhanian, Taxmen's Direct Taxed Law & Practice. Taxman Publications, New Delhi. 2. Dr. A. Murthy, Income Tax Law and Practice - Vijay Nichole Publications, Chennai. 3. Dr. T.S. Reddy & Dr. Hariprasad, Income tax law and practice, Margam publications, Chennai.			
REFERENCE BOOKS :			
1. Gaur and Narang, "Income Tax Law and Practice" Kalyani Publishers, New Delhi. 2. Dr.H.C.Mehrotra, "Income Tax Law and Accounts" Sahithya Bhavan publishers, Agra. 3. R.G.Shaha, Income Tax Law and Practice (Direct Tax) Himalaya Publications, Mumbai. 4. Dinkar Pagare, Direct Tax – Sultan Chand publishers, New Delhi.			

COURSE OUTCOMES:

On Successful completion of course, students will be able to:

CO1: Develop the ability of basic concepts and principles of income tax.

CO2: Understand the purpose and scope of income tax.

CO3: Classify the various types of incomes in all the heads.

CO4: Compute the taxable incomes and exempted incomes and filing of returns.

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	3	4	5	4	5	4.25
CO2	5	4	4	4	3	4	4	4	4.13
CO3	4	3	4	4	4	5	4	4	4.00
CO4	4	5	3	4	4	4	5	4	4.13
Mean Overall Score									4.13
Result : Total Score for this course is = 4.13 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& PSOs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. V. PADMANADHAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS

CREDIT :4		COURSE CODE: U21CA6E3B	
GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639005. B.Com(CA)., - VI SEMESTER – ELECTIVE COURSE – III (For the candidates admitted from the year 2021-22 onwards) CONSUMER PROTECTION			
COURSE OBJECTIVES :			
1. To make the students vigil in consumer protection act1986. 2. To make the students aware of consumer redressal agencies.			
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.		
TEXT BOOK :			
J. Jayasankar - Corporate Laws - Margham Publications.			
REFERENCE BOOK S:			
1. Rajkumar Sadukia - Consumer protection Laws of India. 2. CA Rajkumar SAdukia An overview of provisions relating to competition laws & consumers protection laws in India.			

CHAIRMAN–BOS

CONTROLLER OF EXAMINATIONS

COURSE OUTCOMES :

On Successful completion of course, students will be able to:

CO1:After completion of this course, students will identify the law relating to Consumer Protections.

CO2: After completion of this course, students will able to understand the state and Central Councils' functions.

CO3: At the end of this course, students will acquire knowledge about the consumer Grievances and redressal agencies.

CO4: Attheendofthiscourse,studentswillabletoUnderstandthejurisdictionofthenational commission about consumer protection

Nature of Course			
Knowledge and skill	✓	Employability oriented	✓
Skill oriented		Entrepreneurship oriented	✓

MAPPING

Relationship Matrix for Course Outcomes, Programme Outcomes and Programme Specific Outcomes

Course Outcome	Programme Outcomes (POS)			Programme Specific Outcomes (PSOS)					Mean Score
	PO1	PO2	PO3	PSO1	PSO2	PSO3	PSO4	PSO5	
CO1	4	5	4	4	4	5	4	5	4.38
CO2	4	5	4	3	5	4	5	3	4.13
CO3	5	3	3	5	4	5	4	3	4.00
CO4	4	5	4	4	4	5	5	4	4.38
Mean Overall Score									4.22
Result : Total Score for this course is = 4.22 [Very High Relationship]									

Mapping Scale

Mapping	1-20	21-40	41-60	61-80	81-100
Scale	1	2	3	4	5
Relation	0.01 - 1.0	1.1 - 2.0	2.1 - 3.0	3.1 - 4.0	4.1 - 5.0
Quality	Very Poor	Poor	Moderate	High	Very High

Value scaling

Mean Score of Cos = $\frac{\text{Total of Values}}{\text{Total No. of POs \& POs}}$	Mean Overall Score of Cos = $\frac{\text{Total of Mean Scores}}{\text{Total No. of COs}}$
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COURSE DESIGNER: Dr. V. PADMANADHAN

CHAIRMAN - BOS

CONTROLLER OF EXAMINATIONS