



# Sadakathullah Appa College (Autonomous)

(Reaccredited with 'A' Grade and ISO 9001:2008 Certified)

Rahmath Nagar, Tirunelveli – 627 011

# DEPARTMENT OF COMMERCE (COMPUTER APPLICATION) (Unaided)



**CBCS SYLLABUS (2015-2018)** 

For

B.Com. (CA)

(Applicable for students admitted in June 2015 and onwards)

(As per the Resolutions of the Academic Council Meeting held on 11-03-2015)

#### **CONTENTS**

~1	CONTENTS	0.11.	_
S1.	Course Title	Subject	Page
<b>No.</b> 1		Code	<b>No.</b> 1
<b>——</b>	Course Structure	1 5 1 7 7 7 1 1 1	
2	இக்காலத் தமிழ் ————————————————————————————————————	15UTAL11	8
	சமயத் தமிழ்	15UTAL21	10
4	Applied Grammar and Translation – I	15UARL11	12
	Applied Grammar and Translation – II	15UARL21	13
	Prose, Poetry and Remedial Grammar - I	15UENL11	14
	Prose, Poetry and Remedial Grammar - II	15UENL21	15
	Principles of Accounting *	15UCCC11	16
	Marketing Management	15UCCC12	17
	Financial Accounting *	15UCCC21	18
	Management Information System	15UCCC22	19
	Business Communication *	15UCCC31	20
	Advanced Accountancy *	15UCCC32	
	Introduction to Internet and HTML	15UCCC33	
	Modern Banking *	15UCCC41	23
	Visual Basic Programming	15UCCC42	24
	B.Com. (CA) Core Practical I	15UCCC4P	
	Auditing	15UCCC43	
	Cost Accounting *	15UCCC51	28
	Corporate Accounting *	15UCCC52	
21	Business Law *	15UCCC53	
	Database Management System Using MS Access	15UCCC54	31
23	Income Tax Law and Practice *	15UCCE5A	32
	Corporate Finance *	15UCCE5B	
25	Management Accounting *	15UCCC61	34
26	Multimedia	15UCCC62	35
27	B.Com. (CA) Core Practical I	15UCCC6P	
28	Industrial Law *	15UCCC63	
29	Project	15UCCP61	38
30	Indirect Tax *	15UCCE6A	39
31	Co-Operation *	15UCCE6B	40
32	Introduction to Information Technology	15UCCA11	41
33	Application of Tally	15UCCA21	42
34	B.Com. (CA) Allied Practical - I	15UCCA2P	43
35	Business Mathematics *	15UCCA31	44
36	Business Statistics *	15UCCA41	45
37	Entrepreneurial Development	15UCCS31	46
38	E- Commerce	15UCCS41	47
39	Development of Small Business	15UCCN31	48
40	Basics in Accounting **	15UCCN41	49
	List of Non-major Elective subjects	-	50
	Environmental Studies	15UEVS11	51
	Value Education – I	15USVE2A	53
	Value Education – II	15USVE2B	
	Scheme of Examinations	-	55
* ~	mmon to R Com (CA) R Com (Finance) and R Com	ı	

<sup>\*</sup> Common to B.Com. (CA), B.Com. (Finance) and B.Com. \*\* Common to B.Com. and B.Com. (CA)

## B.COM. (CA) COURSE STRUCTURE (CBCS) (2015 – 18) (Applicable for students admitted in June 2015 and onwards)

PART	Semester I	Hrs. /W	Credit	PART	Semester II	Hrs. /W	Credit
I	Tamil/ Arabic	6	3	Ι	Tamil / Arabic	6	3
II	English-I	6	3	II	English-II	6	3
	CORE I	5	5		CORE III	5	5
III	CORE II	5	4	III	CORE IV	5	4
111	Allied I – Paper I	3	3	111	Allied I – Paper II	3	3
	Allied Practical I	3	ı		Allied Practical I	3	3
IV	Environmental Studies	2	1	IV	Value Education I (Or) Value Education II	2	1
	Total	30	19		Total	30	22
PART	Semester III	Hrs./W	Credit	PART	Semester IV	Hrs./W	Credit
	Core V	6	5		Core VIII	6	5
	Core VI	6	5		Core IX	6	5
III	Core VII	3	3	III	Core X	3	3
	Core Practical I	3	-		Core Practical I		3
	Allied II – Paper I	6	5		Allied II – Paper II	6	5
IV	Skill based Elective I	3	2	IV	Skill based Elective II	3	2
1	Non-major elective I	3	2		Non-major elective II	3	2
	Total	30	<b>22</b>	V	Extension Activities		1
					Total	30	26
PART	Semester V	Hrs. / W	Credit	PART	Semester VI	Hrs. / W	Credit
	Core XI	6	5		Core XV	6	5
	Core XII	6	5		Core XVII	6	5
	Core XIII	6	5	III	Core XVI	3	3
III	Core XIV	3	3	111	Core Practical II	3	3
	Core Practical II	3	-		Core XVIII – Project	6	5
	Core – Elective I	6	6	L	Core Elective II	6	6
	Total	30	24		Total	30	27

B.COM. (CA) (2015 – 2018)

(Applicable for students admitted in June 2015 and onwards)

DISTRIBUTION OF HOURS, CREDITS, NO. OF PAPERS & MARKS

PART	COURSE	SEMESTER	HOURS	CREDITS	PAPERS	MARKS
I	Tamil / Arabic	I to II	12	6	2	200
II	English	I to II	12	6	2	200
	Core + Project + Practical	I to VI	104	80+6	17+1+2	2000
III	Core Elective	V & VI	12	12	2	200
	Allied + Practical	I to IV	24	16+3	4+1	500
	Skilled Based Elective	III & IV	6	4	2	200
IV	Non Major Elective	III & IV	6	4	2	200
IV	Environmental Studies	I	2	1	1	100
	Value Education	II	2	1	1	100
V	Extension Activities	I to IV		1	1	100
	TOTAL		180	140	38	3800

#### SEMESTER WISE DISTRIBUTION OF HOURS

PART	I	II		II	Ι			IV		<b>TOTAT</b>
SEM	T/A	ENG	CORE	CE	P	AL	SBE	NME	EVS/VE	TOTAL
I	6	6	10	_	ı	6	_	_	2	30
II	6	6	10	-	-	6	_	_	2	30
III	-	_	18	-	-	6	3	3	_	30
IV	_	_	18	_	_	6	3	3	_	30
v	-	_	24	6	-	-	_	_	_	30
VI	ı	_	18	6	6	-	-	_	_	30
тот	12	12	98	12	6	24	6	6	4	180

#### B.COM. (CA) – COURSE STRUCTURE (CBCS) (2015 – 18) TITLE OF THE PAPERS, CREDITS & MARKS

		TITLE OF THE PAPERS I SEMES	•	O6 IVI.		20		
Р	SUB	TITLE OF THE PAPER	S.CODE	H/W	С	M	ARK	S
	SUB	TITLE OF THE PAPER	S.CODE	n/w	C	I	E	T
I	I 1	Tamil	15UTAL11	6	3	25	75	100
-	AR 1	Arabic	15UARL11	U	3	23	73	100
II	I 1	English I	15UENL11	6	3	25	75	100
	C 1	Principles of Accounting *	15UCCC11	5	5	25	75	100
	C 2	Marketing Management	15UCCC12	5	4	25	75	100
III	AI-1	Introduction to Information Technology	15UCCA11	3	3	25	75	100
		B.Com. (CA) Allied Practical I	_	3			inatio meste	
IV	EVS	Environmental Studies	15UEVS11	2	1	25	75	100
			TOTAL		19			600
		II SEME						1000
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	С		IARK	1
	I 2	Tamil	15UTAL21			I	E	T
Ι		Arabic	15UARL21	6	3	25	75	100
II	I 2	English II	15UENL21	6	3	25	75	100
-11	C 3	Financial Accounting *	15UCCC21	5	5	25	75	100
		Management Information			3			
ш	C 4	System	15UCCC22	5	4	25	75	100
	47.0	Application of Tally			3	25	75	100
	AI-2	B.Com. (CA) Allied Practical I	15UCCA2P	3	3	40	60	100
	OT TO	Value Education I	15USVE2A	_		0.5		100
IV	SVE	Value Education II	15USVE2B	2	1	25	75	100
			TOTAL	30	22	150	450	600
		III SEME	STER					
	OUD		2 2222	/		M	ARK	S
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	Ι	E	Т
	C 5	Business Communication *	15UCCC31	6	5	25	75	100
	C 6	Advanced Accountancy *	15UCCC32	6	5	25	75	100
III	C 7	Introduction to Internet and HTML	15UCCC33	3	3	25	75	100
	CP1	B.Com. (CA) Core Practical I	- 3				inatio	
	AII-1	Business Mathematics *	15UCCA31	6	5	25	75	100
	SBE1	Entrepreneurial	15UCCS31	3	2	25	75	100
IV	ODEI	Development	13000331		4		13	100
	NME1	Choose from the list	-	3	2	25	75	100
			TOTAL	30	22	150	450	600

<sup>\*</sup> Common to B.Com. (CA), B.Com. (Finance) and B.Com.

	В	.COM. (CA) - COURSE STR					8)	
		TITLE OF THE PAPER IV SEM		& IVL	AKK	.5		
	CIID			TT /TT		N	IARK	S
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	I	E	T
	C 8	Modern Banking *	15UCCC41	6	5	25	75	100
	C 9	Auditing	15UCCC42	6	5	25	75	100
***	C10	Visual Basic Programming	g 15UCCC43	3	3	25	75	100
III	CP1	B.Com. (CA) Core Practical I	15UCCC4P	3	3	40	60	100
	AII-2	Business Statistics *	15UCCA41	6	5	25	75	100
IV	SBE	E- Commerce	15UCCS41	3	2	25	75	100
1 4	NME:	2 Choose from the list	-	3	2	25	75	100
v		Extension activities (NCC/NSS/SOP/Youth Welfare, etc)	-	-	1	-	-	100
		,	TOTAL	30	26	165	435	600
		V SEMI	ESTER	•	•			•
ſ	CIID		C COPP	TT / TT		I N	MARKS	
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C	Ι	E	T
	C 11	Cost Accounting *	15UCCC51	6	5	25	75	100
	C 12	Corporate Accounting *	15UCCC52	6	5	25	75	100
	C 13	Business Law *	15UCCC53	6	5	25	75	100
	C 14	Database Management System Using MS Access	15UCCC54	3	3	25	75	100
III	CP2	B.Com. (CA) Core Practical II	-	3	-		amina seme	
	CE 1	A) Income Tax Law and Practice * OR	15UCCE5A	6	6	25	75	100
		B) Corporate Finance *	15UCCE5B	-	0.4	1 = 0	4=0	600
			TOTAL	30	24	150	450	600
		VI SEM	ESTER					.~
P	SUB	TITLE OF THE PAPER	S.CODE	H/W	C		IARK	
	0.15	D. G	151100001		_	I	E	<u>T</u>
		8	15UCCC61	6	5	25	75 75	100
	C 16		15UCCC62	6	3	25	75	100
	CP2	11	15UCCC6P	3	3	40	60	100
III			15UCCC63	6	5	25	75	100
	C 18	3	15UCCP61	6	5	25	75	100
		, ,	15UCCE6A					
	CE 2	OR	151100505	6	6	25	75	100
		B) Co-Operation *	15UCCE6B	20	07	150	450	600
1			TOTAL	30	27	<b>T20</b>	45U	600

<sup>\*</sup> Common to B.Com. (CA), B.Com. (Finance) and B.Com.

# B.COM. (CA) COURSE STRUCTURE (CBCS) (2015 – 18) PART I AND II SUBJECTS - TITLE OF THE PAPERS, CREDITS & MARKS

### (Applicable for students admitted in June 2015 and onwards) TITLE OF THE PAPERS, CREDITS & MARKS

GROUP I COURSES (ONE YEAR LANGUAGE COURSES)
(B.Com., B.Com. C.A., B.Com. Finance, B.B.A., B.Sc. Computer Science, B.Sc. Information Technology and B.C.A.)

(5.0	Science, B.Sc. Information Technology and B.C.A.)										
SEM	Title of the paper	S.CODE	H/W	C	I	E	T				
	PART I – TAMIL										
I	இக்காலத் தமிழ்	15UTAL11	6	3	25	75	100				
II	சமயத் தமிழ்	15UTAL21	6	3	25	75	100				
TOTAL 24 6 100 300 40											
	PART I – ARABIC										
I	Applied Grammar and Translation – I	15UARL11	6	3	25	75	100				
II	Applied Grammar and Translation – II	15UARL21	6	3	25	75	100				
		TOTAL	24	6	100	300	400				
	PART II	- ENGLISH				T					
I	Prose, Poetry and Remedial Grammar - I	15UENL11	6	3	25	75	100				
II	Prose, Poetry and Remedial Grammar - II	15UENL21	6	3	25	75	100				
		TOTAL	24	6	115	285	400				

## PART III (2015 – 18 ONWARDS) (Applicable for students admitted in June 2015 and onwards)

#### DEPT. OF COMMERCE CBCS SYLLABUS - B.COM. (CA) (2015 - 2018) PART III CORE, CORE ELECTIVE & PROJECT

		(2 012 2.001.2.	(CA) MAJO	\			7. A T-7.		
SEM	No.	TITLE OF THE PAPER	S.CODE	H/W	C	I	MARK E	T	
_	C1	Principles of Accounting *	15UCCC11	5	5	25	75	100	
I		Marketing Management	15UCCC12	5	4	25	75	100	
		Financial Accounting *	15UCCC21	5	5	25	75	100	
II	C4	Management Information System	15UCCC22	5	4	25	75	100	
	C5	Business Communication*	15UCCC31	6	5	25	75	100	
	C6	Advanced Accountancy *	15UCCC32	6	5	25	75	100	
III	C7	Introduction to Internet and HTML	15UCCC33	3	3	25	75	100	
		B.Com. (CA) Core Practical I	-	3	0		amination semester		
	C8	Modern Banking *	15UCCC41	6	5	25	75	100	
	C9	Auditing	15UCCC42	6	5	25	75	100	
IV	C10	Visual Basic Programming	15UCCC4P	3	3	25	75	100	
	CP1	B.Com. (CA) Core Practical I	15UCCC43	3	3	40	60	100	
	C11	Cost Accounting *	15UCCC51	6	5	25	75	100	
	C12	Corporate Accounting *	15UCCC52	6	5	25	75	100	
		Business Law *	15UCCC53	6	5	25	75	100	
v	C14	Database Management System Using MS Access	15UCCC54	3	3	25	75	100	
		B.Com. (CA) Core Practical II	-	3	0	Examination VI semester			
		Income Tax Law and Practice *	15UCCE5A	6	6	25	75	100	
		Corporate Finance *	15UCCE5B						
		Management Accounting *	15UCCC61	6	5			100	
		Industrial Law *	15UCCC63	6	5	25	75	100	
		Multimedia	15UCCC62	3	3	25	75	100	
VI		B.Com. (CA) Core Practical II	15UCCC6P	3	3	40	60	100	
	C18	Project	15UCCP61	6	5	-	100	100	
	CE2	Indirect Tax *	15UCCE6A	6	6	25	75	100	
	كنات	Co-Operation *	15UCCE6B	0	U	25	75	100	
		1							

<sup>\*</sup> Common to B.Com. (CA), B.Com. (Finance) and B.Com.

PART IV – SKILL-BASED ELECTIVE (FOR B III   SBE 1   Entrepreneurial Development   15UCCS31   IV   SBE 2   E- Commerce   15UCCS41	<b>M/H</b> 3 3 3 3 6		I 25 Exan	MARK E 75	<b>T</b>		
AI 1 Introduction to Information Technology  AI P B.Com. (CA) Allied Practical I  AI 2 Application of Tally 15UCCA21  AI P B.Com. (CA) Allied Practical I 15UCCA21  AI P B.Com. (CA) Allied Practical I 15UCCA2P  III AII 1 Business Mathematics * 15UCCA31  IV AII 2 Business Statistics * 15UCCA41  TOTAL  PART IV - SKILL-BASED ELECTIVE (FOR B  III SBE 1 Entrepreneurial Development 15UCCS31  IV SBE 2 E- Commerce 15UCCS41	3 3 3 3	3 <b>H</b>	I 25 Exan	<b>E</b> 75	<b>T</b>		
AI 1 Introduction to Information Technology  AI P B.Com. (CA) Allied Practical I -  II AI 2 Application of Tally 15UCCA21  AI P B.Com. (CA) Allied Practical I 15UCCA2P  III AII 1 Business Mathematics * 15UCCA31  IV AII 2 Business Statistics * 15UCCA41  TOTAL  PART IV - SKILL-BASED ELECTIVE (FOR B  III SBE 1 Entrepreneurial Development 15UCCS31  IV SBE 2 E- Commerce 15UCCS41	3 3 3 3	3 <b>H</b>	I 25 Exan	<b>E</b> 75	<b>T</b>		
Al 1   Technology   TSUCCATT	3 3 3	<b>3</b>	Exan				
AI P B.Com. (CA) Allied Practical I -  II AI 2 Application of Tally 15UCCA21  AI P B.Com. (CA) Allied Practical I 15UCCA2P  III AII 1 Business Mathematics * 15UCCA31  IV AII 2 Business Statistics * 15UCCA41  TOTAL  PART IV - SKILL-BASED ELECTIVE (FOR B  III SBE 1 Entrepreneurial Development 15UCCS31  IV SBE 2 E- Commerce 15UCCS41	3 3	3		inati	•		
AI P B.Com. (CA) Allied Practical I 15UCCA2P  III AII 1 Business Mathematics * 15UCCA31  IV AII 2 Business Statistics * 15UCCA41  TOTAL  PART IV – SKILL-BASED ELECTIVE (FOR B  III SBE 1 Entrepreneurial Development 15UCCS31  IV SBE 2 E- Commerce 15UCCS41	3			mest	er		
III AII 1 Business Mathematics * 15UCCA21  IV AII 2 Business Statistics * 15UCCA41  TOTAL  PART IV – SKILL-BASED ELECTIVE (FOR B  III SBE 1 Entrepreneurial Development 15UCCS31  IV SBE 2 E- Commerce 15UCCS41	3	3	25	75	100		
IV AII 2 Business Statistics * 15UCCA41  TOTAL  PART IV – SKILL-BASED ELECTIVE (FOR B  III SBE 1 Entrepreneurial Development 15UCCS31  IV SBE 2 E- Commerce 15UCCS41			40	60	100		
PART IV - SKILL-BASED ELECTIVE (FOR B III   SBE 1   Entrepreneurial Development   15UCCS31   IV   SBE 2   E- Commerce   15UCCS41	6	5	25	75	100		
PART IV – SKILL-BASED ELECTIVE (FOR B III SBE 1 Entrepreneurial Development 15UCCS31 IV SBE 2 E- Commerce 15UCCS41	_	5	25	75	100		
IIISBE 1Entrepreneurial Development15UCCS31IVSBE 2E- Commerce15UCCS41				300	400		
IV SBE 2 E- Commerce 15UCCS41							
	3	2	25	75	100		
	3	2	25	75	100		
TOTAL 18 4 50 150 200							
PART IV- NON-MAJOR ELECTIVE (FOR OTHER MAJOR STUDENTS)							
III NME 1 Development of Small Business 15UCCN31	3	2	25	75	100		
IV   NME 2   Basics in Accounting **   15UCCN41	3	2	25	75	100		
TOTAL	6	4	50	150	200		
PART IV - EVS & VALUE EDUCATI (FOR ALL MAJOR STUDENTS)	ON						
I EVS Environmental Studies 15UEVS11	2	1	25	75	100		
Value Education I <b>OR</b> 15USVE2A	0	1	05	75	100		
Value Education II 15USVE2B	2	1	25	15	100		
TOTAL	4	2	50	150	200		
PART – V							
Extension Activities (Choose any one)	H/W	C	I	E	Т		
Enviro Club 15UEXEVC							
NCC 15UEXNCC							
NSS 15UEXNSS	1						
Physical Education 15HEXPHY	1	.		100	100		
Red Ribbon Club 15UEXRRC	-	1	-	100	100		
Sadakath Outreach Programme 15UEXSOP	1						
Youth Red Cross 15UEXYRC	1						
Youth Welfare 15UEXYWL	1						
10081111	<u> </u>	1	+		100		

<sup>\*</sup> Common to B.Com. (CA), B.Com. (Finance) and B.Com. \*\* Common to B.Com. and B.Com. (CA)

	PART – 1 TAMIL						
முதல் பருவம்							
Part – 1	இக்கால	த் தமிழ்	<b>15UTAL11</b>				
Hrs/Week: 6	Hrs/Sem: 90	Hrs/Unit: 18	Credits: 3				

#### நோக்கம் :

- தமிழ்ப் படைப்பிலக்கியங்களான புதுக்கவிதைகள், சிறுகதைகள் ஆகியவற்றை எழுத வைத்தல்.
- சமூகம் பற்றிய சிந்தனைகளைப் படைப்பிலக்கியங்கள் மூலம்
   ஏற்படுத்துதல்.6

#### அலகு - 1

#### தமிழ்ச் செய்யுள் - புதுக்கவிதைகள்

- 1. அல்லாஹ் மகாகவி பாரதியார்
- 2. தமிழுக்கு அமுதென்று பெயர் பாவேந்தர் பாரதிதாசன்
- 3. பாடல் பட்டுக்கோட்டை கல்யாணசுந்தரம்
- 4. ஆயிரம் திருநாமம் பாடி கவிக்கோ அப்துல் ரகுமான்
- 5. தேசப்பிதாவுக்கு ஒரு தெருப் மு. மேத்தா பாடகனின் அஞ்சலி
- 6. ஐந்து பெரிது ஆறு சிறிது வைரமுத்து
- 7. மழை கொடுக்கும் கவியரசு கண்ணதாசன்
- 8. எத்திசையிலிருந்து எறியப்பட்டது கல்யாண்ஜி
- 9. சினேகிதனின் தாழ்வான வீடு கலாப்பிரியா
- 10. தூக்கம் விற்ற காசுகள் ரசிகவ்ஞானியார்
- 11. தோழர் மோசிகீரனார் ஞானக்கூத்தன்
- 12. வயலும் வாழ்வும் நா.முத்துக்குமார்
- 13. கடவுள் போற்றி கவிமணி
- 14. நண்பனே கலீல் ஜீப்ரான்

#### அலகு - 2 (சிறுகதைக் களஞ்சியம்)

1. காஞ்சனை - புதுமைப்பித்தன்

2. கூறல் - வண்ணதாசன்

3. சார்க்க கன்னிகை - கருணாமணாளன்

4. காலத்தின் ஆவர்த்தனம் - தோப்பில் முகமதுமீரான்

5. கனவில் உதிர்ந்த பூ - நாறும்பூநாதன்

6. ராஜமீன் - கீரனூர் ஜாஹிர்ராஜா

7. சங்காத்தி - தீன்

#### அலகு - 3 உரைநடை

படிப்பது சுகமே – வெ. இறையன்பு இ.ஆ.ப.
 நீயூ செஞ்சுரி புக் ஹவுஸ் (பி) லிட், சென்னை.

#### அலகு - 4 இலக்கிய வரலாறு

1. தமிழ்ப் புதுக்கவிதைகள் தோற்றமும் வளர்ச்சியும்

2. தமிழ்ச் சிறுகதைகள் தோற்றமும் வளர்ச்சியும்

3. தடம் பதித்த தமிழ்ச் சிறுகதையாசிரியர்கள்

4. தற்காலத் தமிழ்ப் புதுக்கவிதைகள், சிறுகதைகளின் போக்கு

#### அலகு - 5 இலக்கணம்

 எழுத்து வகை பற்றிய விளக்கம் முதலெழுத்துகள், சார்பெழுத்துகள், சுட்டெழுத்துகள், வினாவெழுத்துகள்

2. மொழி முதல் எழுத்துக்கள், மொழி இறுதி எழுத்துகள்

3. வல்லினம் மிகுமிடங்கள், மிகா இடங்கள்

#### பார்வை நூல்கள் :

தமிழ் இலக்கிய வரலாறு : முனைவர்.சு.ஆனந்தன்,

கண்மணிப் பதிப்பகம்,

திருச்சி – 02.

குத்பு நாயகம் ஆய்வுரை : டாக்டர்.(மு.அப்துல்கரீம்

உலக தமிழாராய்ச்சி நிறுவனம்

சென்னை.

	PART – 1 TAMIL						
இரண்டாம் பருவம்							
Part – 1	சமயத்	தமிழ்	15UTAL21				
Hrs/Week: 6	Hrs/Sem: 90	Hrs/Unit: 18	Credits: 3				

#### நோக்கம் :

- ❖ பலசமயக் கருத்துக்களை ஒப்பிட்டுச் சமய நல்லிணக்கத்தோடு மாணவர்கள் வாழ இப்பருவம் துணை புரிகிறது.
- தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையத் தேர்வுக்கு மாணவர்களை ஆயத்தப்படுத்துதல்

#### அலகு - 1 தமிழ்ச் செய்யுள் (துறை வெளியீடு)

#### சைவம்

1. தேவாரம்

திருநாவுக்கரசர் - மாசில் வீணையும்...

- நாமார்க்கும் குடியல்லோம்...

- அப்பன் நீ அம்மை நீ...

திருஞானசம்பந்தர் - தோடுடைய செவியன்...

- வேயுறு தோளி பங்கன்...

- மருந்தவை மந்திரம்...

சுந்தரமூர்த்தி நாயனார்

பித்தா பிறைசூடி...

2. திருவாசகம்

மாணிக்கவாசகர் - பால் நினைந்தூட்டும்...

3. திருவெம்பாவை - ஆதியும் அந்தமும் இல்லா...

4. திருமந்திரம்

திருமுலர் - ஒன்றே குலமும் ஒருவனே தேவனும்...

#### வைணவம்

5. பொய்கையாழ்வார் - வையம் தகளியா...

பூதத்தாழ்வார் - அன்பே தகளியா...

பேயாழ்வார் - திருக்கண்டேன்...

6. திருப்பாவை

ஆண்டாள் - மார்கழித் திங்கள்...

7. வளையாபதி - மக்கட் செல்வம்

#### <u>மௌக்கம்</u>

8. புத்தபிரான் - மு.ரா.பெருமாள்

பகுதி – 1 தமிழ்

#### கீரிக்கவம்

9. இயேசு காவியம் (சில பகுதிகள்)- கண்ணதாசன்

#### <u>Aminorio</u>

- 10. நபிகள் நாயக மான்மிய மஞ்சரி சதாவதானி செய்குத்தம்பிப்பாவலர் (குறிப்பிட்ட பாடல்கள்)
- 11. குணங்குடி மஸ்தான் பாடல்கள் பாசக்கயிற்று வலை
- 12. ஞானப் புகழ்ச்சி தக்கலை பீர்முகமது அப்பா
- 13. அலகிலா அருளும் இறையருட் கவிமணி. கா. அப்துல்கபூர்

#### நீத் இலக்கியங்கள்

14. திருக்குறள் (வான் சிறப்பு)

15. நாலடியார் - கல்வி கரையில

16. இன்னாநாற்பது - ஆன்றவித்த...

#### அலகு - 2

#### புகினம்

''கல்மரம்''

திலகவதி

#### அலகு - 3 உரைநடை (தமிழ்த் துறை வெளியிடு)

- 1. நபிகள் நாயகம் (ஸல்) அன்பின் தாயகம்
- 2. சதக்கத்துல்லாஹ் அப்பா அவர்களின் வாழ்வும் பணியும்
- 3. கவி.கா.மு.ஷெரிப் த.மு.சா காசாமைதீன்
- 4. கவிக்கோ அப்துல்ரகுமானின் கவிதைகள்
- 5. தமிழ் இலக்கியங்களில் மனிதநேயச் சிந்தனைகள்
- 6. இணையத்தில் தமிழ்

#### அலகு - 4 (போட்டித் தேர்வுத் தயாரிப்பு) இலக்கிய வரலாநு

- 1. சைவம், வைணவம், கிறித்துவம், இசுலாம் வளர்த்த தமிழ்
- 2. புகழ் பெற்ற தமிழ் நூல்கள், நூலாசிரியர்கள்
- 3. தமிழ்நாடு அரசுப் பணியாளர் தேர்வாணையம் நடத்தும் போட்டித் தேர்வுக்குரிய பொதுத்தமிழ் பாடத்திட்டம் - ஓர் அறிமுகம்

#### அலகு - 5 இலக்கணம்

வேர்ச்சொல் அநிதல், அகரவரிசைப்படி மாற்றியமைத்தல், செய்வினை, செய்யப்பாட்டுவினை, தன்வினை, பிறவினை, உடன்பாடு, எதிர்மறை, செய்தி வாக்கியம், கலவை வாக்கியம், பெயர்வினை, இடை, உரிச்சொற்களின் இலக்கணம் மற்றும் பெயர்ச்சொல், வினைச்சொல் வகைள், லகர, ளகர, ணகர, ரகர, றகர வேறுபாடுகள்.

#### PART - I - ARABIC

Applicable for Group I Courses (one year language courses) such as B.Com., B.Com. (C.A.) B.Com. (Finance), B.B.A., B.Sc. Computer Science, B.Sc. Information Technology and B.C.A.

#### Semester I

PAPER-I	APPLIED GRAMMAR	15ULAR11	
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 3

#### Unit I

Lessons 1 to 5 (Reader)

#### Unit II

Lessons 6 to 10

#### **Unit III**

#### **Grammar Portions**

- 1) Al Mufrad wal- muthanna wal jam'
- 2) Huroof ul Jarr
- 3) Asmaa ul Ishaarah.
- 4) Adawaatul Istifhaa
- 5) Ad Damaair ul Munfasilah Val Muthasilah
- 6) Al-Idaafah
- 7) Al Mubtada wal khabar
- 8) As-sifatu wal mausoof
- 9) Al mudhakkar wal muannath
- 10) Asmaa-ul-mausool

#### **Unit IV**

Lessons 11 to 15

#### Unit V

Lessons 16 to 20

#### **TEXT BOOKS:**

- 1. **Duroosul Lughatil Arabiya** Part I (Reader) Lessons 1 to 20 only by Dr.V. Abdur Rahim. Available at: Islamic foundation Trust, 78 Perambur High Road, Perambur, Chennai- 600 012.
- 2. **An-Nahwul Waadih Ibtidayee** Part I (Grammar, selected topics only) by Ali Al-jaarim and Mustafa Ameen. Available at: Hilal Book House, Tirurkad, Angadipuram, Kerala.

Semester II			
Paper-II	APPLIED GRAMMAR	R AND TRANSLATION-II	15ULAR21
Hrs/Week: 6	Hrs/Sem: 90	Hrs/Unit: 18	Credits: 3

#### Unit I

Lessons 1 to 3 (Reader)

#### Unit II

Lessons 4 to 7

#### **Unit III**

#### **Grammar Portions**

- 1) Inna wa Akhavaatuha
- 2) Ismut Tafleel
- 3) AlMali wal Mularee
- 4) Al-Amr wan Nahi
- 5) Al Fa-il
- 6) Al Maf-ool
- 7) Al-Asmaul Mausool
- 8) Taqseemu Fihl ila As-saheeh wal Muhtal
- 9) Ismul Maf'ool
- 10) Ismul Faa'il.

#### **Unit IV**

Lessons 8 to 11

#### Unit V

Lessons 12 to 15

#### TEXT BOOKS:

- 1. **Duroosul Lughatil Arabiya** Part II (Reader) Lessons 1 to 15 only by Dr.V. Abdur Rahim. Available at: Islamic foundation Trust, 78 Perambur High Road, Perambur, Chennai- 600 012.
- 2. **An-Nahwul Waadih Ibtidayee** –Part I & II (Selected Grammar Portions only) by Ali Al-jaarim and Mustafa Ameen. Available at: Hilal Book House, Tirurkad, Angadipuram, Kerala.

#### PART – II ENGLISH ONE – YEAR LANGUAGE COURSE

### B.Com., B.Sc. Computer Science, Information Technology, B.B.A., B.Com. (C.A), B.C.A., and B.Com. (Finance)

	I SEMES	STER	
EN1	•	AND REMEDIAL MAR - I	15UENL11
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 3

#### **Objectives:**

- 1. To answer comprehensive questions on passages of moderate level of difficulty.
- 2. To analyse the prescribed prose pieces and to attempt a critical appreciation of the poems.
- 3. To write grammatically.

#### **UNIT I - PROSE**

- 1. Letter to a Teacher Nora Rossi and Tom Cole (Trans.)
- 2. Spoken English and
  - Broken English George Bernard Shaw
- 3. Voluntary Poverty M.K. Gandhi

#### **UNIT II - PROSE**

- 4. A Snake in the Grass
  5. The Civilization of Today
  C.E.M. Joad
- 6. Kamala Nehru Jawaharlal Nehru

#### **UNIT III - POETRY**

- 1. On His Blindness John Milton
- 2. Upon Westminster Bridge William Wordsworth
- 3. When I have Fears John Keats

#### UNIT IV - FUNCTIONAL GRAMMAR

- 1. Articles and Nouns (Units 68-80 of *Intermediate English Grammar*)
- 2. Pronouns and Determiners (Units 81 90 of *Intermediate English Grammar*)

#### **UNIT V - FUNCTIONAL GRAMMAR**

- 3. Reported Speech (Units 46-47 of Intermediate English Grammar)
- 4. Questions and auxiliary verbs (Units 48-51 of *Intermediate English Grammar*)
- 5. 'ing' and the infinitive (Units 52-67 of *Intermediate English Grammar*)

#### **TEXTBOOKS:**

- 1. T. Srirama, Colin Swatridge. ed. *College Prose and Poetry*. New Delhi: Trichy, 1989 (rpt. 2014).
- 2. Raymond Murphy. ed. *Intermediate English Grammar*. New Delhi: Cambridge University Press, 1994 (rpt. 2006).

	II SEME	ESTER	
EN2	•	Y AND REMEDIAL MAR - II	15UENL21
Hrs/ Week: 6	Hrs/ Sem: 90	Hrs/ Unit: 18	Credits: 3

- 1. To answer comprehensive questions on passages of moderate level of difficulty.
- 2. To analyse the prescribed prose pieces and to attempt a critical appreciation of the poems.
- 3. To write grammatically.

#### **UNIT I - PROSE**

With the Photographer -Stephen Leacock
 Professions for Women -Virginia Woolf

3. On Letter Writing -Alpha of the Plough

#### **UNIT II - PROSE**

4. The Night the Ghost Got In - James Thurber

5. The Donkey - Sir. J.Arthur Thomson6. A Cup of Tea - Katherine Mansfield

#### **UNIT III - POETRY**

1. The Flower - Alfred Lord Tennyson

2. Homage to a Government - Philip Larkin3. Obituary - A.K. Ramanujan

#### **UNIT IV - FUNCTIONAL GRAMMAR**

- 1. Present and Past (Units 1-6 of *Intermediate English Grammar*)
- 2. Present Perfect and Past (Units 7-18 of *Intermediate English Grammar*)
- 3. Future (Units 19-22 of *Intermediate English Grammar*)

#### **UNIT V - FUNCTIONAL GRAMMAR**

- 4. Future (Units 23-25 of *Intermediate English Grammar*)
- 5. Modals (Units 26-36 of *Intermediate English Grammar*)
- 6. Conditionals and 'Wish' (Units 37-40 of *Intermediate English Grammar*)
- 7. Passive (Units 41-45 of *Intermediate English Grammar*)

#### **TEXTBOOKS:**

- 1. T. Srirama, Colin Swatridge. ed. *College Prose and Poetry*. New Delhi: Trichy, 1989 (rpt. 2014).
- 2. Raymond Murphy. ed. *Intermediate English Grammar*. New Delhi: Cambridge University Press, 1994 (rpt. 2006).

PART III - CORE, CORE ELECTIVE & PROJECT			
I SEMESTER			
C1 PRINCIPLES OF ACCOUNTING * 15UCCC1 15UCCC1 15UCCC			
Hrs/Week:5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### **Objectives:**

- To enable the students to understand the basic accounting concept
- ➤ To provide knowledge in preparing various accounts

#### UNIT - I

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions - IAS - IFRS - Meaning - Double entry system - Rules for debit and credit - Journal - Ledger - Balancing of accounts - Trail Balance

#### UNIT - II

Subsidiary books - Cash book - Petty Cash Book - Rectification of errors - Suspense account - Bank Reconciliation Statement - reasons for difference between Cash book and Pass book

#### UNIT - III

Bills of Exchange - honour and dishonour of a bill - renewal of a bill - retirement of a bill - insolvency of the acceptor - Accommodation bills

#### **UNIT - IV**

Final Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries - provision for bad and doubtful debts provision for discount on debtors and creditors

#### UNIT - V

Average due date and Account Current - Meaning - Methods - Forward method - Backward Method - Red ink interest

#### (Theory 40% and problems 60%)

#### TEXT BOOKS:

- 1. Advanced Accountancy R.L. Gupta and M. Radhaswamy Sulthan and sons
- 2. Advanced Accountancy M.A. Arulanandam and K.S. Raman Himalaya Publishing House

- 1. Advanced Accountancy S.P. Jain and K.L. Narang Kalyani Publishers
- 2. Introduction to Accountancy T.S. Grewal S. Chand and Company
- 3. Advanced Accountancy Dr. S.N. Maheswari Vikas Publishing House
- 4. Advanced Accountancy M.C. Shukla & T.C. Grewal S. Chand and Company

II SEMESTER				
C2	MARKETING MANAGEMENT 15UCCC			
Hrs/Week: 5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4	

#### **Objective:**

- > To endow the students with the knowledge of Marketing Management and
- To develop the ability to design the best marketing strategy.

#### UNIT - I

Definition - market and Marketing - Evolution of Marketing - Importance - Features of Modern Marketing - marketing and the Social Science - is marketing a science or an art?

#### UNIT - II

Functions of Marketing - Functions of Exchange - Functions of Physical supply - Concept of Marketing Mix.

#### UNIT - III

Meaning and definition of Product and Product planning and development - Features - Classification - Product life cycle - Branding - Packaging.

#### **UNIT - IV**

Pricing - Meaning - Objective - Factors affecting Pricing - Physical Distribution - Channels - Types - Functions - Selection of channels.

#### UNIT - V

Promotion - Advertising - Merits - Demerits - Sales Promotion - Techniques - Personal selling - Merits and Demerits.

#### **TEXTBOOK:**

- 1. R.S.N. Pillai & Bagawathi Marketing S. Chand & Co., Delhi
- 2. C.B. Memoria and Joshi Principles and Practice of Marketing

- 1. Philip Kotler Marketing management Practice Hall of India Private Limited New Delhi
- 2. William J. Stanton Etal Fundamentals of marketing McGraw Hill International Editions
- 3. Marketing Zikmund, Thomson Learning
- 4. Marketing Limb Hair Mac Daniel Thomson Asia

II SEMESTER				
С3	FINANCIAL A	CCOUNTING *	15UCCC21/ 15UCFC21/ 15UCOC21	
Hrs/Week:5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 5	

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

- > To provide knowledge for acquiring skills in preparing various accounts
- > To provide knowledge on accounting practices of different traders

#### UNIT - I

Accounts of non trading concerns - Receipts and Payments account - Income and Expenditure account - differences between the two - preparation of the Balance Sheet - capital and revenue - capital expenditure - revenue expenditure - deferred revenue expenditure

#### UNIT - II

Accounting for consignment - differences between Consignment and sale - valuation of unsold stock on consignment - Goods sent on invoice price - accounting for loss of goods - Accounting for joint venture - differences between consignment and joint venture - maintenance of separate books - Recording in Existing Books

#### UNIT - III

Self balancing system - meaning - journal entries in sales and purchases ledger - transfer from one ledger to another - Accounts from incomplete records - differences between Single entry and Double entry - defects of single entry - preparation of statement of affairs - conversion method

#### UNIT - IV

Depreciation - need - causes - methods of providing depreciation - Straight line method - Diminishing balance method - Sinking Fund method - Annuity method

#### UNIT - V

Insurance Claim - loss of stock policy - Average Clause - loss of profit or Consequential loss policy (Simple Problems)

#### (Theory 40% and problems 60%)

#### **TEXT BOOKS:**

- 1. Advanced Accountancy R.L. Gupta and M. Radhaswamy Sulthan and sons
- 2. Advanced Accountancy M.A. Arulanandam and K.S. Raman Himalaya Publishing House

- 1. Advanced Accountancy S.P. Jain and K.L. Narang Kalyani Publishers
- 2. Introduction to Accountancy T.S. Grewal S. Chand and Company
- 3. Advanced Accountancy Dr. S.N. Maheswari Vikas Publishing House
- 4. Advanced Accountancy M.C. Shukla & T.C. Grewal S. Chand and Company

II SEMESTER			
C4 MANAGEMENT INFORMATION SYSTEM 15UCCC2			
Hrs/Week:5	Hrs / Sem: 75	Hrs. / Unit: 15	Credits: 4

To make the student to be aware of utilization of business information for decision making and to know the Integration of Business Information through Information Technology.

#### UNIT - I

Foundation concept: Information systems and technologies - Business Application - Development and Management

Fundamentals of strategic advantage - using information Technology for strategic advantage.

#### UNIT - II

Information technologies: Managing data resources - Data warehousing and data mining - Technical Foundation of Database Management.

The network enterprise - Telecommunications network alternatives

#### UNIT - III

Business applications: Functional Business systems - Cross functional enterprise systems

Decision support in business - Artificial Intelligence Technologies in business

#### **UNIT - IV**

Development processes: Planning fundamentals - Implementation challenges

Development Business systems - Implementing business systems

#### UNIT - V

Management Challenges - Managing Global IT.

#### **TEXTBOOK:**

1. Management Information System - Sixth Edition, James A.O. Brien, TMH.

#### **REFERENCE BOOK:**

1. Management Information System - Loudon & Loudon, 9th Edition, PHI

III SEMESTER				
C5	BUSINESS CO	MMUNICATION	15UCCC31/ 15UCFC31/ 15UCOC31	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5	

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

- To enable the students to know communication and its importance
- > To help the students to write various business letters to suit various business situation

#### UNIT - I

Introduction - Importance - Definition - Process of communication - Media for communication - Types of communication - Barriers to communication

#### UNIT - II

Business Letter - Need - Characteristics of a good letter - Functions - Kinds - Essentials of a good business letter - Layout - Application for situation - Resume Writing

#### UNIT - III

Letters of Offer and Quotation - Enquiry and Reply - Orders and their Execution - Credit and Status Enquiry

#### **UNIT - IV**

Complaints and adjustments - Collection letters - Circular letters - Sales letters - Report writing

#### UNIT - V

Banking correspondence - Insurance correspondence - Agency correspondence - Communication Network - E - mail correspondence

#### **TEXT BOOKS:**

Essentials of Business Communication - Rajendra Pal & S. Korlahalli - Sultan Chand & Sons - New Delhi.

- 1. Effective Business Communication Asha Kaul Prentice Hall
- 2. Business Communication Asha Kaul Prentice Hall
- 3. Business Communication RSN Pillai and Bagavathi

III SEMESTER			
			15UCCC32/
C6	ADVANCED AC	15UCFC32/	
			15UCOC32
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

➤ To impart knowledge about accounting procedure and enable the students and to understand the accounting of branch, departmental, and hire purchase organisation and partnership organisations.

#### UNIT - I

Branch accounting - Debtor's system - Stock and debtors system - Invoice price method - Departmental accounts - Allocation of common expenses - Departmental transfer at invoice price

#### UNIT - II

Hire purchase and Installment system - calculation of interest - calculation of cash price - default and repossession - difference between hire purchase and installment

#### UNIT - III

Royalties account - meaning - minimum rent - short working - types of recoupment - strikes - Sublease - Accounting Entries

#### UNIT - IV

Partnership accounts - Admission of a partner - New Ratio - Revaluation - Treatment of Goodwill - Retirement - Sacrifice ratio - settlement of Retiring Partner's loan account - death - Joint Life Policy - settlement of Executor's Account

#### UNIT - V

Dissolution of a firm - Realization account - conversion of a firm into a company - Insolvency of a partner - Garner Vs Murray - Insolvency of all partners - Gradual realization of assets - Piece meal distribution of cash - Maximum loss method

#### (Theory 40% and problems 60%)

#### **TEXT BOOKS:**

- 1. Advanced Accountancy R.L. Gupta and M. Radhaswamy Sulthan and Sons
- 2. Advanced Accountancy M.A. Arulanandam and K.S. Raman Himalaya Publishing House

- 1. Accountancy S.P. Jain and K.L. Narang Kalyani Publishers
- 2. Introduction to Accountancy T.S. Grewal S. Chand and Company
- 3. Advanced Accountancy Dr. S.N. Maheswari Vikas Publishing House
- 4. Advanced Accountancy M.C. Shukla & T.C. Grewal S. Chand and Company

III SEMESTER			
C7	INTRODUCTION TO	INTERNET AND HTML	15UCCC33
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 3

To know the working principle of Internet and to develop web programming skill using HTML.

#### UNIT - I

Introduction to Internet: Computers in business - Network - Internet - Electronic mail - Resource Sharing - Gopher - WWW - Usenet - Telnet - Bulletin services - Wide Area information service. Internet browsers - Mobiles browsers.

#### UNIT - II

Introduction to HTML: Designing a Home page - History of HTML - HTML generations - HTML documents - Anchor tag - Hyper links - Sample HTML documents.

Head and Body section: Header section - Title - Prologue - Links - Colorful Web page - Comments lines.

Designing the body: Heading printing - Aligning the headings - Horizontal rule - Paragraph - Tab setting - Image and pictures - Embedding PNG format Images.

#### UNIT - III

Ordered and unordered lists: List - Unordered lists - headings in a list - ordered lists - Nested Lists

Table handling: Tables - table creation in HTML - Width of the Tables and cells - Cells spanning multiple rows / Columns - Coloring cells - Column specification.

#### UNIT - IV

Frames: Frameset - Definition - Frame Definition - Nested Framesets.

Forms: Action attributes - Method attributes - Enctype attribute - Input tag - Option tag - Text area.

#### UNIT - V

DHTML and Style sheets: Defining Styles - Elements of Styles - Linking a style sheet to an HTML document - Inline styles - Internal & External Style sheets - Multiple styles

#### **TEXTBOOKS:**

- 1. World Wide Web design with HTML, C. Xavier, TMH 2001.
- 2. Fundamentals of information technology, Mathew's lenon and Alxis Leon, Vijay Nicole Private Limited, Chennai.

IV SEMESTER			
			15UCCC41/
C8	MODERN I	15UCFC41/	
			15UCOC41
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

- > To enable the students to learn and understand the structure and functioning of banking system
- To enable the students to know the Islamic Banking concept
- To highlight modern technology application in Bank

#### UNIT - I

Origin of bank - Classification of Banks - Commercial banks -Primary functions - Secondary functions - Banker Customer relationship - General relationship - Special Relationship

#### UNIT - II

Reserve Bank of India - Functions - Methods of credit Control -Banking Regulation Act, 1949 - Capital requirements - Management -Maintenance of Liquid Assets - Opening of new Branches - New licensing Policy

#### UNIT - III

Opening and Operation of Bank a/c - saving - current recurring deposit - fixed deposit - procedure for opening of a/c special type of customer - minor - partnership firm - joint stock companies - clubs and association - Cheques - features - Types -Crossing - types - Material alteration - marking of a cheque - MICR meaning - importance - endorsement - types

#### **UNIT - IV**

Paying banker - duties and liabilities - legal protection -Collecting banker - duties - core banking - Credit Card - Internet banking - ATM - mobile banking - electronic transfer - NEFT - RTGS

#### UNIT - V

Islamic banking - Meaning - origin of Islamic banking definition - objectives - features - principles - Islamic appraisals of conventional banking - operating structure of Islamic banks - models of Islamic banking; sources and application of funds.

- 1. Banking Theory Law and Practice E.Gorden and Dr. K.Natarajan
- 2. An Introduction to Islamic banking and finance Abdul Fathah M. Farah

- 1. Theory and Practice of Banking Reddy and Appanaiah M/S. Himalaya Publishing House, Mumbai
- 2. Theory and Practice of Banking Radhaswamy and Vasudevan.
- 3. Banking Law and Practice S.N.LAL4. Banking Law and Practice Sundaram and Varshney
- 5. Banking Theory Law and Practice Dr.S.Gurusamy, Thomson learning

IV SEMESTER				
С9	AUDITING 15UCCC42			
Hrs/Week:6	Hrs / Sem: 90 Hrs. / Unit: 18 Cre			

- To know the procedures for contact a audit
- To gain the knowledge about auditing

#### UNIT - I

Introduction - Meaning - Objectives - Differences between accountancy and auditing - Advantages - Limitations - Audit programme - Auditing working papers - Preliminaries before audit -Test Checking and routine checking

#### UNIT - II

Internal check - meaning - Objectives - Differences between internal control and internal audit - advantages and disadvantages - Internal check regarding cash, wages, purchases and purchases returns, sales and sales returns - Vouching - meaning - objects - importance of Vouchers - precautions to be taken by auditor while examining vouchers - vouching of transactions

#### UNIT - III

Verification and Valuation of assets and liabilities - meaning - classification of assets - verification of different types of assets - verification of liabilities

#### **UNIT - IV**

Company auditor - Appointment - Qualification and disqualifications - Removal of an auditor - Status - Rights, duties and liabilities - Auditor's report - contents - kinds of auditor's reports

#### UNIT - V

Investigation - Meaning - Differences between investigation and auditing - Essentials - Classification - EDP Audit - Computerised Audit techniques - Online Auditing (especially Bank and Industry)

#### **TEXTBOOK:**

1. Auditing - B.N. Tandon - S. Chand & Co., Delhi

- 1. TEXTBOOK on Auditing Saxana, Reddy & Appannaiah M/s. Himalaya Publishing House, Mumbai
- 2. Principles & Practice of Auditing Dinkar Pagra Sultan Chand & Sons, New Delhi.
- 3. Fundamentals of Auditing Kamal Gupta Tata Mc Graw Hill Edition Auditing - Dr. T.R. Sharma - Sahitya Publications, Agra

IV SEMESTER			
C10	10 VISUAL BASIC PROGRAMMING 15UCCC		
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 3

To enable the students develop basic Visual Programming skill and develop a front end tool using Visual Basic 6.0.

#### UNIT - I - Integrated Development Environment (IDE) and Forms

Introducing Visual BASIC - Learning the IDE Features - Working with Forms: The Anatomy of a Form - Working with Form Properties - Tweaking a Form's Properties - Introducing Form events - Introducing Form methods - Working with Multiple Document Interface (MDI) Forms.

#### **UNIT - II - Selecting and Using Controls**

Introducing Controls - Command Buttons - Text Boxes - Labels - Option Buttons - Check Boxes - Frame controls - List Boxes - Combo Boxes - Image objects - Picture objects Timers - Scroll Bars - Drive Lists - Directory List Boxes - File List Boxes.

#### UNIT - III - Logic and Program Flow Data Types

Understanding Logical operations - Making Comparisons - Evaluating Conditions in code - Performing repetitive tasks. Introducing variables - variable types - Arrays - Constants.

#### UNIT - IV - Modules, Classes and Menus

Introducing Code Modules and Classes - Creating a Code Library - Working with sub procedures - Working with Function procedures - Using Private and public sub procedures. Working with class modules - Using the class Builder.

Understanding the Menu Object - Creating a menu with the Menu Editor - Considering a Menu's Design.

#### UNIT - V - Storing and Retrieving Data

Data controls - Understanding the Anatomy of a database - Creating data bases with Visual Data Manager - Creating a Data base Table - Creating a Query - Modifying a table.

#### **TEXTBOOK:**

1. Visual BASIC 6 in Record Time - Steve Brown - Publications.

- 1. Visual BASIC 6 Paul Sheriff PHI
- 2. The Complete Reference Visual Basic 6 Noel Jerke TATA McGRAW HILL Edition.

	III & IV SEMESTERS	
CP 1	B.COM. (CA) CORE PRACTICAL - I	15UCCC4P
Hrs/Week: 3	Hrs / Sem: 45	Credits: 3

#### INTERNET & HTML PRACTICAL

Write a HTML code to display information about your college.
 Use 1) Bold Tag 2) Centre Tag 3) Heading tags and font tags,
 Add background color and picture

- 2. Design a web page with attractive background color and text color the academic and personal facets of an international leader. Give suitable headings and horizontal rules
- 3. Write an HTML program to print the following details in given format using tab:

  Employee Details

	Diffployee	DCU
Name		:
Father's Name		:
Date of Birth		:
Address		:
Phone		:
Educational Qualific	ation	:
Occupation		:
Annual Income		:
Marital status		:

#### VISUAL BASIC PROGRAMMING PRACTICAL

- 1. Create an application to format the text inside the text box.
- 2. Design an Analog Clock
- 3. Designing a color mixer using basic colors.
- 4. Create an Arithmetic Calculator
- 5. Objective type Questionnaire.
- 6. Create an application to move the elements from list to list and add new items.
- 7. Create a file open dialogue box to load a picture.
- 8. Menu Creation with simple files and edit options.
- 9. Viewing records using data base controls.
- 10. Adding records to database using data base controls.

- 4. Write the names of continents in a paragraph and store it as continents.html". Prepare a HTML document for each continent specified with its countries as hot text. When a hot text is clicked its respective html document must be opened.
- 5. Write an HTML document to print the following. The Library has the following cassettes:

#### 1. Cinema

#### 2. Educational

- I Love You MATHEMATICS
- Grazy Crazy Part I: Analytical Geometry
- The sun Part II: Calculus
- Part III: Trigonomerty

#### 3. Cultural

- Classical Music
  - o M.S.Subalakshmi
  - Sreenivasa Iyengar
  - Yesudas
  - o Thiagaraja Bhagavathar
- Classical Dances
  - a. Bharata Natyam
  - b. Kuchupudi
  - c. Bhangra
- 6. Create a table to display your I semester marks obtained in the exam.
- 7. Write an HTML program to display your current semester time table.
- 8. Write an HTML code to display a list of  $\mu$  cars in a frame Line, each one to a brief description in second frame. Both the frames should be side by side.

Write an HTML program to display any three Flower details in separate frames. Each frame should be side by side.

V SEMESTER			
	15UCCC51/		
C11	COST ACCOUNTING *		15UCFC51/
			15UCOC51
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

- To ensure the students to understand the basic principles of cost accounting
- To help the students to know cost accounting methods

#### **UNIT** - I: Concepts

Costing - Importance - Advantages - Limitations - Installation - scope - functions - Financial Accounting Vs Cost Accounting - Concepts - Classification - Cost Sheet preparation

#### **UNIT - II: Material**

Meaning - need for material control - importance - purchase procedure - store keeper - various stock levels - EOQ - bin card - stores ledger - Issue procedure - methods of pricing issues, FIFO, LIFO, Simple Average Price, Weighted Average Price - Simple problems only.

#### UNIT - III: Labour

Meaning - importance of labour cost - Net Wages calculation - Methods Of Wage Payment - Time Rate System - Piece Rate System - Taylor's differential piece rate system - Merricks' system - Halsey - Halsey weir - Rowan - Computation of labour cost - Labour turn over - causes - calculation of LTO

#### **UNIT - IV: Overheads**

Meaning of overheads - Collection - Classification - Allocation - Apportionment - Reapportionment - Over and under absorption.

#### **UNIT - V: Methods of Costing**

Methods of costing - Job costing - contract costing - **UNIT** - costing - process costing - features - process loss - normal loss - Abnormal loss - abnormal gain - Preparation of process cost account - simple problems only

#### (Theory 40% and problems 60%)

#### **TEXT BOOKS:**

1. Cost Accounting - S.P.Jain & Narang; M/s Kalyani Publishers

- 1. Cost Accounting R.S.N. Pillai M/s Sultan Chand & Sons; New Delhi
- 2. Cost Accounting M.L. Agarwal, Sahitya Bhavan publications
- 3. Cost accounting an introduction B.M.Lal Nigam, I.C. Jain Prentice Hall
- 4. Cost accounting Jawahar Lal, Tata McGraw Hill Edition
- 5. Cost Accounting S.P. Iyengar; M/s Sultan chand & Sons, New Delhi Cost Accounting M. Wilson Himalaya Publishing House, Mumbai

V SEMESTER			
	15UCCC52/		
C12	CORPORATE ACCOUNTING *		15UCFC52/
			15UCOC52
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

- To enable the students to learn accounting used in Joint stock Companies
- To help the students to solve accounting issues of a company

#### UNIT - I

Issue of Shares - Issue at par, premium and discount - Calls in arrears - Calls in advance - Forfeiture and reissue of shares - Pro rata allotment - Redemption of Preference Shares - issue of Bonus Shares.

#### UNIT - II

Issue of Debentures - Redemption of Debentures - Sinking fund - Own debentures - Ex - interest and cum interest - Underwriting of Shares and Debentures.

#### UNIT - III

Profit prior to incorporation - Final accounts - simple problems (except calculation to Managerial Remuneration) - Valuation of Shares - Valuation of Goodwill

#### **UNIT - IV**

Amalgamation - Absorption - External reconstruction - Purchase consideration - calculation of purchase consideration - accounting treatment in the books the parties.

#### UNIT - V

Alteration of Share capital and Internal Reconstruction - accounting entries - Liquidation - meanings - Types - Liquidator's final statement of accounts.

(Theory 40 % and Problems 60 %)

#### **TEXT BOOKS**

- 1. Advanced Accountancy R.L. Gupta and M. Radhaswamy Sulthan and sons.
- 2. Corporate Accounting M. A. Arulanandam and K.S. Raman Hmalaya Publishing House.

- 1. Advanced Accountancy S.P. Jain and K.L Narang Kalyani Publishers.
- 2. Intoduction to Accountancy T.S .Grewal S. Chand and company.
- 3. Advanced Accountancy Dr. S.N. Maheswari vikas Publishing House
- 4. Advanced Accountancy M.C. Shukla & T.C. Grewal s.Chand and company

V SEMESTER			
15UCCC5			
C13	BUSINE	15UCFC53/	
			15UCOC53
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

• To enable the students to learn the fundamentals of laws relating to contract and special contract

#### UNIT - I: The Indian contract Act 1872:

Essential elements of a valid contract - Classification of contracts - Legal rules as to offer, acceptance, Revocation - Communication of offer and acceptance - Legal rules as to consideration - without consideration is void - exception.

Legality of Contract - Capacity to contract with reference to minor, unsound mind, legally disqualified person - free consent - coercion, undue influence, mistake of law and fact, misrepresentation, fraud - Legality of object - unlawful, illegal agreement, agreement opposed to public policy - void agreement, contingent and wagering agreement.

#### **UNIT - II: Performance of Contract:**

Contracts which need not be performed - appropriation of payment, assignment of contract - mode of discharged of contract - Remedies for breach of contract - kinds of quasi contract.

#### **UNIT - III: Special Contracts:**

Contract of indemnity - contract of guarantee - Extent of surety's liability - kinds of guarantee - Rights of surety - Discharge of surety - Bailment, types of bailment - Rights and Duties of bailer and bailee - Lien - Finder of last goods - pledge, Rights and duties of pawnor and pawnee - pledge by non owner - types of agents, creation of agency, personal liabilities of agent - Termination of agency, irrevocable agency, rights and duties of agent.

#### UNIT - IV: Sale of Goods Act 1930:

Contract of sale - Agreement to sell - Goods - Types of goods - delivery with its kinds - condition and warranties - Caveat Emptor - Rights and duties of buyer - Rights of an unpaid seller - auction sale.

#### UNIT - V: Indian Partnership Act 1932:

Indian Partnership Act, 1932: Kinds of partners - creation of partnership or firm - Difference between Firm and Joint Hindu Family, Company, Co - ownership, Club - Rights and duties of partners - Dissolution of firm - Test of partnership

- 1. Elements of mercantile Law N.D.Kapoor, Sultan Chand & Sons
- 2. Law of Contract Dr. Subba Rao
- 3. Law of Contract Avtar Singh.

	V SEME	STER	
C14 DATABASE MANAGEMENT SYSTEM USING MS ACCESS 15			15UCCC54
Hrs/Week: 3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 3

To enable the students to learn the data base operations and process through MS - Access

#### UNIT - I

Creating and using a Database - DBMS Concepts - Codd's rules - Overview - Designing a Database - Creating a Database - The Access Window - Creating table - Quitting Access - Opening a database - Previewing and Printing the content of a table - Creating additional tables.

#### UNIT - II

Querying a Database: Overview - Creating Queries - Entering Criteria - Sorting - joining Tables - Calculations - Cross tab queries

#### UNIT - III

Maintaining a Database: Overview - Updating Records - Filtering Records - Changing the Database Structure - Validation Rules - referential integrity - Ordering Records -

#### **UNIT - IV**

Creating Reports and Form: Overview - Report creation - Multi table Reports - Form Creation - Multi table Form - Updating new fields - Multi table form Techniques -

#### UNIT - V

Sharing Data among Applications: Importing or Linking Data from other Applications to Access - Exporting Data From Access to other applications.

#### **TEXT BOOK:**

- 1. Gary Shelly, Thomas J. Cashman, Philip Pratt, Mary Last, Microsoft Office Access 2007: Complete Concepts and Techniques, Thomas Learning Inc., 2008 Edition.
- 2. Step by Step Microsoft Office 2007, Joyce Cox, Curtis Frye, Dow Lambert III, Steve Lambert, John Pierce and Joan Preppernau, Microsoft Press

V SEMESTER				
CE1 A INCOME - TAX LAW AND PRACTICE*		15UCCE5A/ 15UCFE5A/ 15UCOE5A		
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 6	

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

- To enable the students to learn the concept of Income tax in general
- To help the students to calculate taxable income under different heads

#### UNIT - I

Definitions - Exempted Incomes - residential status of individual and firm - incidence of taxation and residential status - problems from residential status

#### UNIT - II

Salaries - Allowances - Perquisites - Forms of Salary - Gross Salary - Deductions - Computation

#### UNIT - III

Income from house property - Gross annual Value - Deduction - Computation

#### **UNIT - IV**

Income from business and profession - Methods of Accounting - Deduction expressly allowed - Computation

#### UNIT - V

Capital gains - Short term and long term - Computation - Exempted capital gains - Income from other sources - Computation of Total income for individuals

#### [Theory 40% and problems 60% (Simple problems)]

#### **TEXTBOOK:**

Income - tax Law & Practice - H.C. Mehrothra

- 1. Income tax Law & Practice Gour & Narang
- 2. Students guide to Income tax Vinod K. Singhania

V SEMESTER				
15UCCE5B				
CE1 B	CORPORATI	15UCFE5B/		
			15UCOE5B	
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 6	

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### UNIT - I

Corporate Finance - Meaning - functions - financial forecasting - profit planning - importance - demand forecasting

#### UNIT - II

Sources of finance - types of funds required - sources of fixed capital - sources of working capital - other methods of raising finance and the merits and demerits of each method

#### UNIT - III

Capitalisation - meaning - over capitalization - causes - remedies - under capitalization - causes - remedies - capital structure - theories - factors determining the capital structure

#### **UNIT - IV**

Investment decision - Capital budgeting process - basic principles of capital expenditure proposals - capital rationing

#### UNIT - V

Project appraisal - basic aspects - technical - financial - economic appraisal - project identification

#### **TEXTBOOK:**

S.C. Kuchaal, Corporation Finance, principles and problems

- 1. Financial management Reddy and Appanaiah. Himalaya Publishing House
- 2. R.M. Srivastava, Fundamentals of corporation finance (Sterling Publishers)

	VI SEMI	ESTER	
C15	MANAGEMENT	ACCOUNTING *	15UCCC61/ 15UCFC61/
010			15UCOC61
Hrs/Week: 6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### **Objectives**

- To enable the students to know the basic concept in management accounting
- To help the students to apply the techniques of management accounting in business situation

#### UNIT - I

Management Accounting - Definition - Objectives - Nature - Scope - Function - Management Accounting Vs Financial Accounting - Management Accounting Vs Cost Accounting - Advantages - Limitations of Management Accounting.

#### UNIT - II

Ratio analysis - Meaning - Nature - Uses - significance - Limitations - Classification - solvency ratios - Profitability ratios - Activity ratios.

#### UNIT - III

Fund Flow analysis - Meaning - Funds - Statement of changes of Working Capital - Preparation of Fund Flow Statement - Cash Flow Analysis - Meaning of Cash flow - Cash from Operations - Preparation of Cash flow statement - Fund Flow Statement Vs Cash flow Statement.

#### UNIT - IV

Budget and Budgetary control - Budget - Meaning - Budgetary control - objectives - features - advantages and limitations - classification - preparation of flexible budget and cash budget

#### UNIT - V

Marginal Costing - Meaning - features - assumptions - Contribution - PV ratio - CVP analysis - Break Even point - assumptions - advantages - Limitations - Margin of safety - Make or buy decisions - Sales mix decisions.

#### (Theory 40 % and Problems 60 % (simple Problems)

#### **TEXT BOOKS**

- 1. Management Accounting S.N. Maheswari
- 2. Management Accounting E. Gordon N. Sundram Himalaya Publishing House. Gupta Kalyani Publishers.

- 1. Management Accounting R.S.N. Pillai and Bhagavathi, S. Chand and co.
- 2. Management Accounting S.P. Gupta
- 3. Management Accounting Dr.M. Wilson .Himalaya Publishing House

	VI SEM	ESTER	
			15UCCC63/
C16	INDUSTRI	AL LAW *	15UCFC63/
			15UCOC63
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### **Objectives**

- To enable the students to acquire knowledge on basic industrial laws
- To help the students to understand the provisions of various act applicable to industry

#### UNIT - I: The Industrial Disputes Act 1947:

Object - industrial dispute - Prevention and Settlement - Award and Settlement - Strike, lockout - illegal strike and lockout, Retrenchment, Lay off, closing down - Conciliation and adjudication machineries - unfair labour practice.

#### **UNIT - II: Factories Act 1948:**

Factory, manufacturing process - Power of inspector - Hazardous proven - Health, Safety and welfare - working hours Leave with wages - Employment nature of women and young person - certifying surgeon - Certificate of fitness.

#### UNIT - - III: The workmen's Compensation Act 1923:

Rules regarding determination of compensation - Liabilities of employer, Defenses available to employer - Distribution of compensation - Notice and claim.

#### UNIT - IV: The Trade Unions Act 1926:

Registration - Rights and Privileges of registered trade union - Amalgamation, check off system of membership, Devolution of trade union the Employees State Insurance Act1948 - Benefits - Administration of ESI Schemes - ESI Court - Coverage - Contribution - The Employees Provident Funds and miscellaneous provisions Act 1952 - Coverages, Administration of EPF - Schemes Various benefits, contribution - EPF appellate tribunal - Inspection.

#### UNIT - V: The Payment of Gratuity Act 1972:

Payment and forfeiture of gratuity, Determination to claim gratuity - Time of payment of gratuity - The payment of wages Act 1936 - Time and mode of payment of wage, various deductions to be made and not to be made - The Minimum Wages Act 1948 - Wages content - Fixation and Revision of minimum wage - Schedule employment, Cost of living price index number - The payment of Bonus Act 1965 - Eligibility, disqualification of bonus - Determination of bonus - minimum and maximum bonus - Principle of set - on and set - off - Forfeiture of bonus - Time of payment of bonus.

#### **TEXTBOOK:**

Elements of mercantile Law - N.D.Kapoor, Sultan Chand & Sons **REFERENCE BOOKS:** 

#### 1. Industrial Law - S.K.Puri

2. Lobour Law - Mishna

	VI SEM	ESTER	
C17	MULTI	MEDIA	15UCCC62
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 3

#### **Objective:**

To understand the fundamentals of Multimedia and provide the most essential skills in handling multimedia tools and designing multimedia content in a development environment.

#### UNIT - I

Multimedia - Meaning - Definition - Multimedia Highway - Uses of Multimedia. Making Multimedia: the Stages of a Project - Multimedia Skills - The Team.

#### UNIT - II

Text: Meaning - Font and faces - Using Text in Multimedia - Hypermedia and Hypertext.

Sound: Multimedia System sounds - Digital Audio - Making MIDI Audio - Audio file formats

#### UNIT - III

Images: Making still Images - Image file formats.

Animation: Principle of Animation - Animation by Computer - Making Animation that work.

#### **UNIT - IV**

Video: Using Video - working principle of video - Analog display standard - Digital display Standard - Video recording and Tape format - Multimedia Authoring tools

#### UNIT - V

Planning and Costing - Scheduling estimating - Designing and Production - Producing content and Talent - Delivering and Testing

#### TEXT BOOK:

Tay Vaughan, Multimedia: Making it work, Tata McGraw-Hill Education Private Limited, New Delhi, 2008, Seventh Edition.

	V & VI SEMESTERS	
CP 2	B.COM. (CA) CORE PRACTICAL II	15UCCC6P
Hrs/Week: 3	Hrs / Sem: 45	Credits: 3

#### MS ACCESS PRACTICAL LIST

- 1. Design a table for a relational database.
- 2. Modify a table by adding and removing fields and changing field properties.
- 3. Create and edit table relationships.
- 4. Create a query using the Simple Query Wizard
- 5. Create a query to select records by a single and multiple criteria
- 6. Sort records by a single field or by more than one field
- 7. Create a form with the Form Wizard
- 8. Add, delete, and modify records using a form
- 9. Create a summary report using the Report Wizard
- 10. Create a label report

#### **ORACLE PRACTICAL**

- 1. Creating, modifying and dropping Tables.
- 2. Creating tables with referential and check constraints.
- 3. Inserting, modifying, deleting rows.
- 4. Dropping, disabling / enabling constraints
- 5. Retrieving rows with operators in where clause
- 6. Retrieving rows with Character functions.
- 7. Retrieving rows with Number and Date functions.
- 8. Retrieving rows with Group functions and HAVINGS.
- 9. Joining Tables (Inner and Outer)

	VI SEMESTER	
C18	PROJECT	15UCCP61
Hrs/Week: 6	Hrs / Sem: 90	Credits: 5

- > The Project can be either Individual Project or Group Project.
- > In case of group project, the number of students in the group shall not exceed five.
- > The Project Report should be in English
- The project report shall contain a minimum of 50 pages including the questionnaire if any.
- > The Projects are to be evaluated both by the Internal Examiner as well as External Examiner each for 100 marks.
- A viva voce examination will be conducted both by the Internal Examiner as well as the External Examiner.
- ➤ The distribution of mark should be **60 marks for the Project**Report and **40 marks for the Viva voce Examination**. The

  Division of marks for the Project Report is as below:

Particulars	Internal Examiner	External Examiner
Wording of Title	5	5
Objectives/ Formulation including Hypothesis	5	5
Review of Literature	10	10
Relevance of Project to Social Needs	5	5
Methodology/ Technique/ Procedure Adopted	20	20
Summary/ Findings/ Conclusion	5	5
Bibliography/ Annexure/ Foot notes	10	10
Total	60	60

	VI SEM	IESTER	
CE2 A	INDIREC	T TAXES*	15UCCE6A/ 15UCFE6A/ 15UCOE6A
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 6

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### **Objectives**

- To enable the students to understand the basic indirect tax structure in India
- To help the students to understand the provisions of excise act, customs act, VAT and service tax act

#### UNIT - I

Indirect Taxes - Meaning - Special features - merits - demerits - major reforms in indirect taxation in India

#### UNIT - II

Central Excise Act 1944 - basic conditions for excise liability - taxable event - types of excise duty - excisable goods - related buyer - manufacture - processes amounting to manufacture - classification of goods - rules for classification - transaction value - inclusions and exclusions - rules for valuation - simple problems on computation of excise value

#### UNIT - III

Customs Act 1962 - nature of customs duty - taxable event - territorial waters of India - Indian customs waters - types of customs duty - customs value - inclusions and exclusions - simple problems on computation of customs value

#### **UNIT - IV**

Value Added Tax (VAT) - meaning - special features - need - mechanism - simple problems

#### UNIT - V

Service tax - introduction - need - Definition of service - Declared service - negative list - taxable services - simple problems

#### (Theory 80 % and Problems 20 % (simple Problems)

#### TEXTBOOK:

1. Indirect taxation - Dr V. Balachandran, Sulthan Chand and Sons **REFERENCE BOOKS:** 

- 1. Central Excise for small scale Industries Gopinath Sarangi
- 2. Job Work for Service Tax B.N. Gururaj
- 3. A Hand Book of Service Tax C. parthasarathy & Sanjeev Agarwal
- 4. Customs Law Manual R.K. Jain
- 5. Customs Tariff of India R.K. Jain
- 6. Central Excise V.S. Datey Tax Mann Publication
- 7. Indirect Taxes V.S. Datey Tax Mann Publication

	VI SEM	ESTER	
			15UCCE6B/
CE2 B	CO - OPERATION*		15UCFE6B/
			15UCOE6B
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 6

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### **UNIT** - I: Introduction to Co - Operation

The concept of co - operation - Evolution of co - operative movement - Principles - Characteristics of a co - operative enterprise - Types of co - operatives - Economic and social benefits of Co - operation - Co - operation and Capitalism - Co - operation and Socialism

#### UNIT - II: Co - Operation in India

Origin and Growth - Organisational structure - Role in economic development - Special features and problems of co - operative movement in India

#### UNIT - III: Management in Co - operative Societies

The management structure - Functions and powers of General Body - Constitution - Annual and special general meetings - Management committee - Secretary - Supervision and inspection - Inquiry - Audit - Co - operative Audit Vs Company Audit

#### UNIT - IV: Financial Management in Co - operative Societies

Meaning and importance of financial management - objective of financial management in Co - operatives - Sources of finance for fixed and working capital - management of working capital - Account keeping - Creation of Reserves - Distribution of Net profit

#### UNIT - V: Co - operative Law

Tamil Nadu Co - operative Societies Act 1983 - Provisions regarding: Registration of Co - operatives - By - law - membership (eligibility, type and admission) - Duties and responsibilities of members - Withdrawal and termination - Settlement of Disputes - Supervision and Audit - Liquidation

#### **TEXT BOOK:**

1. Co - operation in India - Dr.B.S. Mathur

PART III - ALLIED COMPUTER APPLICATIONS			
I SEMESTER			
AI-1 INTRODUCTION TO INFORMATION TECHNOLOGY 15UCCA1			15UCCA11
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 3

#### **Objectives:**

To provide basic conceptual knowledge about information technology and Applications of MS - Office.

#### UNIT - I

Introduction - Characteristics - Evaluation - Generation - Classification - Applications. Compute Architecture: Introduction - CPU - Communication among various units - Instruction format - Instruction cycle - Instruction set - Data representation - Coding schemes.

#### UNIT - II

Computer Memory and Storage: Memory - Primary memory - secondary memory - Input Devices - Output devices

#### UNIT - III

IT Basics - Multimedia essentials - Computer languages - Computer Software

#### UNIT - IV

Understanding word fundamentals - Editing and formatting Text - formatting Documents - working with graphics objects - Understanding Excel fundamentals - formatting and editing work sheet - using formula and functions - working with chart and graphics

#### UNIT - V

Understanding Power Point - formatting and Modifying presentations - Enhancing the presentation

#### **TEXTBOOK:**

- 1. Introduction to Information Technology, ITL Education Solutions Limited, Pearson Education
- 2. Microsoft Office 2007 Fundamentals, Laura Story and Dawna Walls, Thomson Course Technology, Boston (USA)

#### REFERENCE BOOK:

1. Sams Teach Yourself Microsoft Office 2007 All in One, Perry ,Pearson Education India, 2007

	II SEME	ESTER	
AI-2	APPLICATIO	N OF TALLY	15UCCA21
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 3

#### **Objective:**

To impart basic knowledge about computerised accounting and equip the students with application of Tally package.

#### UNIT - I

Introduction to Tally - Features of Tally - Starting Tally - Company creation - Chart of Accounts and Accounts Master - Accounts Groups creation - Ledger creation.

#### UNIT - II

Accounts Vouchers - Voucher Entry - Accounts Voucher Types - Contra Voucher - Payment Voucher - Receipt voucher - Purchase voucher - Sales voucher - Journal voucher - Voucher Alternation, Deletion and Cancellation.

#### UNIT - III

Final Accounts - Trial Balance - Detailed Trail Balance - Trail Balance Configuration - Reports - Profit & Loss Account - Detailed Profit & Loss Account - Balance Sheet - Detailed Balance Sheet - Printing of Reports - Bank Reconciliation Statement. Data Maintenance - Backup and Restore.

#### **UNIT - IV**

Inventory Information - Inventory Masters - Unit of Measure - Stock Group - Stock Item - Stock Category - Godowns - Inventory Vouchers - Receipt Note Voucher - Rejection in Voucher - Delivery Note Voucher - Rejection out Voucher - Stock Journal Voucher - Order Processing - Invoicing.

#### UNIT - V

Data Collaboration - Security - Tally Vault - Tally Audit - Export of Data - Internet Connectivity - Emailing Tally Report as attachment - Import and migration of Data.

#### **TEXTBOOK:**

- 1. Implementing Tally 9 A.K. Nadhani, K.K. Nadhani, BPB Publications.
  - Chapters: 1, 2, 3, 5, 6, 7, 9, 15, 16, 17, 19, 20, 27 and 28.
- 2. Tally 9 Narmata Agarwal

	I & II SEMESTERS	
AP1	B.COM. (CA) ALLIED PRACTICAL - I	15UCCA2P
Hrs/Week: 3	Hrs / Sem: 45	Credits: 3

\* Examination at the end of II Semester

### INTRODUCTION TO INFORMATION TECHNOLOGY & MS OFFICE PRACTICAL

#### **MS WORD 2003**

- 1. Typing letters and editing and printing.
- 2. Using Spell Check and Thesaurus.
- 3. Using Header, Footer Bookmark, Foot notes.
- 4. Typing 5 pages of Mathematical equations using symbols.
- 5. Mail merges a letter to an address file.

#### MS EXCEL 2003

- 1. Entering spread sheets with formula
- 2. Entering spreadsheet and doing statistical calculations
- 3. Printing of Graphs and charts for the given data

#### **MS POWER POINT 2003**

1. Creation of presentation with different styles on a given topic of current interest.

#### APPLICATION OF TALLY PRACTICAL

1. Create the following company

Agni computers deal in both software and hardware. Its corporate office is located at 21, Lenin Sarani, Kotkatta - 700 013. PAN: A3234456 L, Local S.T.Regn: ST/ Cal/2734. They are not registered under central sales tax. They operate within the country.

- 2. Ledger Creation (Single & Multiple)
- 3. Group Creation (Single & Multiple)
- 4. Entering Accounting Vouchers
- 5. Creating Stock Group, Stock Item, **UNIT** Price etc.
- 6. a). Develop a Purchase day book with your own data
  - b). Create a Sales day book with your own data
- 7. With the following particulars prepare a trial balance

Capital accounts	50,000
Sales	6,50,000
Purchases	7,60,000
Salaries	2,200
Carriage inwards	400
Carriage outwards	500
Lightings	300
Rates and insurance	400
Discount earned	500
Buildings	30,000
Furniture	6,000
Sundry debtors	8,000
Sundry creditors	20,000
Cash and bank	1,850

- 8. Creating Reports (Profit & Loss A/c and Balance Sheet) with your own data.
- 9. Creating an Invoice.

III SEMESTER					
AII-1	15UCCA31/ 15UCFA31/				
			15UCOA31		
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5		

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### **UNIT - I: Number System and Equations:**

Counting techniques - Natural - Whole - Rational - Irrational - Real Numbers - Algebraic Expression - Factorization - Equations - Linear equations with two or three unknowns - Solutions of Quadratic equations - Permutations - Combinations.

#### **UNIT - II: Theory of Indices:**

Indices - Fractional Indices - Logarithms; Properties - laws of Logarithms - Common Logarithms - Arithmetic progression - n<sup>th</sup> term - sum of n terms.

#### **UNIT - III: Analytical Geometry:**

Distance between two points in a plane slope of a Straight line - equation of straight line - point of intersection of two lines - applications (1) Demand and Supply (2) Cost Output (3) Break - Even Analysis.

#### **UNIT - IV: Matrices**

Basic concepts - matrix Addition - Scalar multiplication - Multiplication of Matrix - Inverses of a Matrix - solution of a system of linear equations - matrix method.

#### **UNIT - V: Commercial Arithmetics:**

Percentages - Ratio and Proportions - Simple Interest - Compound Interest - Annuities - Depreciation - Discount - Banker's discount - True discount.

#### (Theory 40% and problems 60%)

#### TEXT BOOK:

Business Mathematics - Dr. M. Wilson - Woodland Publishing Company - Kulasekharam

- 1. Business Mathematics D.C.Sancheti and V.K.Kapoor Publisher: Sultan Chand & Sons, New Delhi
- 2. A text book of Business Mathematics by G.K.Ranganath Himalaya Publishing House, Delhi

IV SEMESTER					
AII-2	BUSINESS STATISTICS *		15UCCA41/ 15UCFA41/ 15UCOA41		
Hrs/Week:6	Hrs / Sem: 90	Hrs. / Unit: 18	Credits: 5		

Common to B.Com. (CA), B.Com. (Finance) and B.Com.

#### UNIT - I - Introduction:

Meaning and Definition - Functions - Scope - Limitations - Collection of Data - Primary Data - Methods - Secondary Data - Sources - Classification - Objectives - Types - Tabulation of Data - Presentation - Diagrams and Graphs - Types.

#### UNIT - II - Measures of Central Tendency and Dispersion:

Measures of Central Tendency - Objectives - Requisites of a Good Average - Types of Averages - Arithmetic Mean - Median - Mode -Geometric Mean - Harmonic Mean; Measures of Dispersion - Meaning - Methods of Dispersion - Range - Quartile Deviation - Mean Deviation - Standard Deviation.

#### UNIT - III - Skewness, Moments and Kurtosis:

Meaning - Types - Measures of Skewness - Karl Pearson's Coefficient of Skewness - Bowley's Co - efficient of Skewness - Kelly's Co - efficient of Skewness - Measures of Skewness based on Moment; Kurtosis - Meaning - Types.

#### **UNIT - IV - Correlation and Regression:**

Correlation - Meaning - Types - Karl Pearson's Co - efficient of Correlation - Rank Correlation - Concurrent Deviation method; Regression - Uses - Methods - Regression lines - Difference between Correlation and Regression.

#### UNIT - V - Index Numbers and Time Series:

Index numbers - Meaning - Uses - Problems in the Construction of Index Numbers - Methods of Index Numbers - Laspeyre's - Paasche's - Fisher's Ideal Methods - Analysis of time series - Meaning - Components - Trend analysis - Graphic Method - Semi Average Method - Moving Average Method - Method of Least Square.

#### (Theory 40% and problems 60%)

#### **TEXT BOOK:**

Statistical methods - Dr.S.P.Gupta Sultan Chand & Sons, New Delhi

- 1. Statistics, Theory and Practice R.S.N.Pillai & Baghavathy S.Chand & Company Ltd. New Delhi
- 2. Business Statistics G.C.Beri TataMcgraw Hill Edition
- 3. Statistical Methods Sanchetti Kapoor Business Statistics M.Wilson, Himalaya Publishing House, Mumbai

PART IV - SKILL BASED ELECTIVE						
	III SEMESTER					
SBE 1	E 1 ENTREPRENEURIAL DEVELOPMENT 15UCC					
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 2			

#### **Objective:**

To understand the frame work for planning, analyzing and evaluating the project and to prepare a ground where the students build the necessary competencies and to motivate for a career in Entrepreneurship.

#### **UNIT** - I: Concept of Entrepreneurship:

Entrepreneurship - Meaning - Definition - Need - Functions of Entrepreneurs - types of Entrepreneur - Role of Entrepreneurs - Intrapreneur - role of Entrepreneurship in economic development - Qualities of a good Entrepreneur - Factors affecting entrepreneur.

#### UNIT - II: Women Entrepreneur:

Concept of women Entrepreneurship - functions and problems of women Entrepreneurs - rural Entrepreneurship - need - problems - development of rural Entrepreneurship.

#### **UNIT - III: Financial Service Organisation:**

Agencies dealing with entrepreneurs - SISI - ITCOT - DIC - Financial Institutions dealing with entrepreneurs - Bank - SFC.

#### **UNIT - IV: Small Scale Industries:**

Small industries - characteristics - objectives - scope - role of small industries in economic development - problems of small industries - tax concessions to small industries in rural and backward areas.

#### **UNIT - V: Project Report:**

Project formulation - Project Identification - Project Appraisal - Project Report - significance - contents of Project Report.

**TEXT BOOK:** Entrepreneurial Development - S.S. Khanka - S.Chand & CO

- 1) Entrepreneurship Donald. F. Kuratko, Thomas Learning, Sixth Edition
- 2) Entrepreneurship Development P.Saravana Vel Himalaya Publishing House
- 3) Small Scale Industries and Entrepreneurship Vasanth Desai Himalaya Publishing House
- 4) Entrepreneurship Development Josepaul, Ajit Kumar Himalaya Publishing house
- 5) Dynamics of Entrepreneurial Development Vasanth Desai Himalaya Publishing house
- 6) Entrepreneurship Development N.P.Srinivasan Sultan Chand & Sons
- 7) Entrepreneurship Robert DE Hisrich Tata McGraw Hill Companies

IV SEMESTER				
SBE 2	E - COMMERCE 15UCCS4			
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 2	

#### **Objectives:**

To enable the students to understand the technology of e - Commerce for Business Application

#### UNIT - I

Introduction to E - Commerce Traditional commerce and electronic commerce - value chains in electronic commerce - SWOT analysis: evaluating business Unit opportunities.

#### UNIT - II

Technology infrastructure: The Internet and the World Wide Web: The Internet and WWW - internet protocols - markup languages and the web - internets connection options.

#### UNIT - III

Selling on the Web: Revenue models and building a web presence: Revenue models for selling on the web - revenue models in transition - revenue strategy issues.

#### UNIT - IV

Marketing on the web - Business modules of E - commerce - Web marketing strategies - communicating with different market segments - customer behavior and relationship intensity - advertising on the web - E - Mail Marketing - Technology enabled customer relationship management - creating and maintaining brands on the web.

#### UNIT - V

Business to business strategies: Electronic data interchange - EDI on the internet - EDI architecture - supply chain management - electronic market places portals.

#### TEXTBOOK:

1. Electronic commerce, Gary P.Schneider., Thomson course Technology 4<sup>th</sup> Edition

- 1. Electronic Commerce Bharat Bhasker., Tat McGraw Hill companies 2<sup>nd</sup> Edition.
- 2. E commerce strategy, Technologies and Applications by David Whitely. Tata McGraw hill companies.

# PART IV - NON - MAJOR ELECTIVE OFFERRED BY COMMERCE DEPAREMENT (FOR OTHER MAJOR STUDENTS) (2015 - 2018)

III SEMESTER					
NME 1 DEVELOPMENT OF SMALL BUSINESS 15UCCN3					
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 2		

#### **Objectives:**

To make the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies

#### UNIT - I

Meaning of Small Scale Enterprises - Objectives of Micro - Importance of MSMEs - Advantages - Problems - Measures of the Government to Develop Small Industries.

#### UNIT - II

Steps for Starting a Small Industry - Search for Business Idea, Sources of Ideas - Project Formulation and Design.

#### UNIT - III

Selection of Type of Organization - Sole Proprietorship, Partnership - Joint Stock Company - Factors Influencing the Choice of Organization.

#### UNIT - IV

Sources of Project Finance - Short Term, Medium Term and Long Term Finance - Role of Banks - Institutions Assisting Small Enterprises - District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

#### UNIT - V

Incentives and Subsidies - Meaning - Need and Problems - Schemes of Incentives for SSI Units, Taxation benefits to SSI (PMRY, SJSY).

- 1. Y.K.Bhusan Business organization Sultan Chand, New Delhi
- 2. C.B.Gupta & N.P.Srinivasan Entrepreneurship Development in India Sultan Chand
- 3. P.Saravanavel Entrepreneurship Development ESS PEE KAY Pub, Chennai.
- 4. E. Gordon, K. Natrajan Enterpreneurship Development Himalaya Publishing House

PART IV - NON - MAJOR ELECTIVE OFFERRED BY COMMERCE DEPAREMENT (FOR OTHER MAJOR STUDENTS) (2015 - 2018)						
IV SEMESTER						
NME2	NME2 BASICS IN ACCOUNTING ** 15UCCN41/15UCON41					
Hrs/Week:3	Hrs / Sem: 45	Hrs. / Unit: 9	Credits: 2			

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

#### **Objective:**

To make the students learn the Concepts and Conventions of Accounting and Basic Accounting Framework

#### UNIT - I

Introduction to Accounting - meaning - objectives - limitations - Accounting concepts - Accounting conventions - double entry system - Rules for debit and credit

#### UNIT - II

Journal - Ledger - subsidiary books - Cash Book - Purchase book, purchase return book, sales book and sales return book - Balancing of accounts.

#### UNIT - III

Rectification of Errors - Suspense Account

#### UNIT - IV

Trial Balance - Rectification of mistakes in Trial Balance

#### UNIT - V

Financial Accounts - Trading and Profit and Loss Account - Balance Sheet - adjustment entries (Simple adjustments only)

#### (Theory 40% and Problems 60% (Simple Problems))

#### **TEXTBOOK:**

1. Advanced Accountancy - R.L. Gupta and M. Radhaswamy - Sulthan and sons

- 1. Advanced Accountancy S.P. Jain and K.L. Narang Kalyani Publishers
- 2. Advanced Accountancy M.A. Arulanandam and K.S. Raman Himalaya Publishing House

PA	RT IV - NON-MAJOR ELECTIVE (UNAID:	ED COURSE	S) (20	1			
SEM	TITLE OF THE PAPER	S.CODE	H/W	C	M	AR E	KS T
	DEPT. OF ENGLIS	 8 <b>Н</b>			-		
III	Computer Assisted Language Learning: Reading & Writing	15UENN31	3	2	25	75	100
IV	Computer Assisted Language Learning: Listening & Speaking	15UENN41	3	2	25	75	100
	DEPT. OF ISLAMIC ST	UDIES					
III	Arabic for Beginners	15UISN31	3				100
IV	Fundamentals of Arabic Grammar	15UISN41	3	2	25	75	100
	DEPT. OF COMMER	RCE					
III	Principles of Commerce	15UCON31	3	2	25	75	100
IV	Basics in Accounting *	15UCON41	3	2	25	75	100
	DEPT. OF COMMERC	E (CA)					
III	Development of Small Business	15UCCN31	3	2	25	75	100
IV	Basics in Accounting *	15UCCN41	3	2	25	75	100
	DEPT. OF COMMERCE (F	INANCE)					
III	Investment Management	15UCFN31	3	2	25	75	100
IV	Advertising	15UCFN41	3	2	25	75	100
	DEPT. OF BUSINESS ADMIN	ISTRATION	Ī				
III	Basics in Management	15UBAN31	3	2	25	75	100
IV	Retail Management	15UBAN41	3	2	25	75	100
	DEPT. OF COMPUTER S	CIENCE					
III	Office Automation	15UCSN31	3	2	25	75	100
IV	Desktop Publishing **	15UCSN41	3	2	25	75	100
	DEPT. OF COMPUTER API	PLICATION	I				
III	Internet & HTML	15UCAN31	3	2	25	75	100
IV	Desktop Publishing **	15UCAN41	3	2	25	75	100
	DEPT. OF INFORMATIN TE	CHNOLOGY					
III	Introduction to Computers	15UITN31	3	2	25	75	100
IV	MS Office	15UITN41	3	2	25	75	100
	DEPT. OF MATHEMA	TICS					
III	Mathematics for Competitive Examinations – I	15UMAN31	3	2	25	75	100
IV	Mathematics for Competitive Examinations – II	15UMAN41	3	2	25	75	100
	DEPT. OF MICROBIO	LOGY					
III	General Microbiology	15UMBN31	3	2	25	75	100
IV	Biotechnology	15UMBN41	3	2	25	75	100
	DEPT. OF NUTRITION AND	<b>DIETETICS</b>					
III	Introduction to Bakery	15UNDN31	3	2	25	75	100
IV	Food Preservation	15UNDN41	3	2	25	75	100
	· · · · · · · · · · · · · · · · · · ·						

<sup>\*</sup> Common to Department of Commerce and Department of Commerce (CA)

\*\* Common to Department of Computer Science and Department of
Computer Application

I SEMESTER				
EVS ENVIRONMENTAL STUDIES 15UEVS				
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ UNIT: 6	Credits: 1	

#### **UNIT - I: Nature of Environmental Studies**

Goals, Objectives and guiding principles of environmental studies. Towards sustainable development - Environmental segments - Atmosphere, Hydrosphere, Lithosphere, Biosphere - definition. Pollution episodes -- Hiroshima - Nagasaki, - Bhopal gas Tragedy, Fukishma - Stone leprosy in Taj Mahal

#### **UNIT - II: Natural Resources**

Renewable and Non Renewable resources - classification.

- Forest resources: Use and over exploitation, Aforrestation and deforestation.
- ➤ <u>Water resources</u>: Use and over utilization and conservation of surface and ground water Rain harvesting.
- Marine Resources: Fisheries and Coral reefs.
- ➤ <u>Mineral resources</u>: Use and exploitation environmental impacts of extracting and using mineral resources.
- ➤ <u>Food resources</u>: Effects of modern agriculture fertilizers pesticide problem.
- ➤ Energy resources: Growing energy needs use of alternate energy source Solar cells & wind mills.
- Land resources: Land degradation

#### UNIT - III: Ecosystem

- ➤ Concept of Eco-systems Tropic level, food chains, food web and Ecological pyramids. Types, structure & Functions of the following:
  - a) Aquatic ecosystem
  - b) Grassland ecosystem
  - c) Forest ecosystem
  - d) Desert ecosystem
  - e) Living conditions on other planets (Briefly)

#### UNIT - IV: Biodiversity & Its Conservation

Introduction - Definition: eco system diversity, species and Genetic Hot spots of biodiversity - Western Ghats, Eastern Himalayas and Gulf of Mannar. Threats to biodiversity - Habitual Loss, Poaching of wild life and Man - wild life conflicts.

Conversation of biodiversity: Insitu and ex-insitu.

#### **UNIT - V: Environmental Pollution**

Sources, effects, prevention and control measures of the following.

- a) Air pollution: Composition of clean air, Global warming, Ozone layer depletion.
- b) Water Pollution: Fresh and Marine water pollution
- c) Noise Pollution
- d) Soil pollution
- e) Bio degradable and Non Bio degradable wastes
  - ➤ Air (prevention & Control of Pollution) Act.
  - > Environmental Protection Act.
  - ➤ Water (Prevention & Control of pollution) Act
  - Environmental movements Green peace and Chipco,
  - ➤ Role of State & Central pollution Control Boards.

- 1. Basic of Environmental Science Viyajalakhmi, Murugesan and Sukumaran Manonmaniam Sundaranar University publications.
- 2. Environmental Studies John de Brito, Victor, Narayanan and Patric Raja published by St. Xavier's College, Palayamkottai.
- 3. Environmental Science and Biotechnology A.G. Murugesan and C. Raja Kumar MJP Publishers.
- 4. Fundamental of Environmental pollution Krishnan Kannan Chand & Company Ltd., New Delhi 1997.
- 5. Environmental studies S. Muthiah, Ramalakshmi publications, Tirunelveli.
- 6. Environmental studies V.M. Selvaraj, Bavani Publications, Tirunelveli.

II SEMESTER				
VE1 VALUE EDUCATION - I 15USVE2				
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ Unit: 6	Credits: 1	

#### **Objectives:**

- 1. To inculcate moral values in the minds of students.
- 2. To teach ethical practices to be adopted by the students in their life.
- 3. To make the students honest and upright in their life.

#### UNIT I

Islam – Meaning – Importance – A complete Religion – The religion accepted by God – Five Pillars of Islam – Kalima – Prayers – Fasting – Zakat – Haj.

Iman – Monotheism – Angels – Books – Prophets – Dooms Day – Life after death – Heaven and Hell.

#### UNIT II

Quran - The Book of Allah - Wahi - Revelation to Prophet Muhammad(sal) - Compilation - Preservance - Structure - Content - Purpose - Source of Islamic Law - Sura Fathiha , Kafirun, Iqlas, Falakh and Nas.

#### UNIT III

Hadith – Siha Sitha – Buhari – Muslim – Tirmithi – Abu Dawood – Nasai – Ibn Maja – Collection of Hadith – Meaning of 40 Hadith.

#### **UNIT IV**

Life History of Prophet Muhammad (sal) – Aiamul Jahiliya – Prophet's Childhood and Marriage – Prophethood – Life at Mecca – Life at Medinah – Farewell Address – Seal of Prophethood.

#### **UNIT V**

Good character – Etiqutes – Halal and Haram – Duties towards Allah – Duties towards fellow beings – Masnoon Duas.

- 1. V.A. Moahmed Ashrof Islamic Dimensions Reflection and Review on Quranic Themes.
- 2. The Presidency of Islamic Researchers Revised & Edited The Holy Quran.
- 3. M. Manzoor Nomani Islamic Faith & Practice.
- 4. Abdul Hasan Ali Nadvi Muhammad Rasulullah.
- 5. K. Ali A Study of Islamic History.
- 6. Abdul Rahuman Abdullah Islamic Dress code for Women.
- 7. Dr. Munir Ahamed Mughal Code For Believers.
- 8. Abdul Malik Mujahid Gems and Jewels.

II SEMESTER				
VE2 VALUE EDUCATION – II 15USVE2				
Hrs/ Week: 2	Hrs/ Sem: 30	Hrs/ Unit: 6	Credits: 1	

#### UNIT I

Individual Morality – Objective of Moral life – Living in accordance with the code of Morality – the goodness of Morality – Morality and *Thirukural*- The need for faith.

#### UNIT II

Adherence to higher code of Morality – Fear of God – Good Moral Values – Duty to Parents – Teacher, respecting elders – Moral Etiquette – Right-minded Principle – High Principles for Proper conduct.

#### **UNIT III**

Inculcating good attitudes – Open mindedness – Morale – analysing the Pros and cons of good and bad – Service to others – Mind Power, tolerance, respecting others, showing love to others, patience – tranquility – Modesty, kindness and forgiveness.

#### **UNIT IV**

Quotations and moral Stories expressing Good characters of Great personalities – Life History of Great people: Mahatma Gandhiji, Abraham Lincoln, Dr. A.P.J. Abdul Kalam.

#### **UNIT V**

Truth, the importance of uprightness, integrity, friendship – Health awareness on Alcohol and drug abuse – inculcating reading habit – reading good books – Hygiene – Dowry – Corruption – Communal Harmony.

#### **TEXTBOOK:**

Publication of Sadakathullah Appa College.

#### SCHEME OF EXAMINATIONS UNDER CBCS (2015 - 2018)

The medium of instruction in all UG and PG courses is English and students shall write the CIA and Semester Examinations in English. However, if the examinations were written in Tamil, the answer papers will be valued.

# DISTRIBUTION OF MARKS FOR CIA AND SEMESTER EXAMINATIONS UNDERGRADUATE, CERTIFICATE & DIPLOMA COURSES

	TOTAL	CIA	SEMESTER	PASS	PASSING MINIMUM			
SUBJECT	JECT MARKS TEST EXAM.	CIA TEST	SEM. EXAM.	OVER ALL				
Theory	100	25	75	Nil	30	40		
Practical	100	40	60	Nil	24	40		
Project	100	Nil	Report - 60 marks Viva - 40 marks	Nil	40	40		

#### POSTGRADUATE COURSES

	TOTAL CIA		SEMESTER	PASSING MINIMUM			
SUBJECT	MARKS	TEST	EXAM.	CIA EXAM.	SEM. EXAM.	OVER ALL	
Theory	100	25	75	nil	38	50	
Practical	100	40	60	nil	30	50	
Project	100	nil	Report - 60 marks Viva - 40 marks	nil	50	50	

DIVISION	OF	MADKC	FOD	CTA
DIVIOION	Or.	MAKNO	<b>FUR</b>	CIA

SUBJECT	MARKS	ASSIGNMENT FOR UG / ASSIGNMENT OR SEMINAR FOR PG	REGULARITY	RECORD NOTE	TOTAL MARKS
Theory	20	5			25
Practical	30		5	5	40

- 1. The duration of CIA theory examination is **ONE** hour and the semester examination is **THREE** hours.
- 2. Three CIA tests of 20 marks each will be conducted and the average marks of the best two tests out of the three tests will be taken.
- 3. The I test will be based on the first 1.5 units of the syllabus, the II test will be based on the next 1.5 units of the syllabus and the III test will be based on the next 1.5 units of the syllabus.
- 4. Two assignments for Undergraduate, Certificate, Diploma and Advanced Diploma Courses and two assignments OR two seminars for Postgraduate Courses.
- 5. The duration and the pattern of question paper for practical examination may be decided by the respective Boards of Studies. However, out of 60 marks in the semester practical examination, 10 marks may be allotted for record and 50 marks for practical.
- 6. **Three internal practical tests** of 25 marks each will be conducted for science students in the **even semester** and the best two out of the three will be taken. The total 50 marks of best two tests will be converted to 30 by using the following formula:

$$\begin{pmatrix} \text{Marks secured in the first best Practical Test (Out of 25)} \\ + \\ \text{Marks secured in the next best Practical Test (out of 25)} \end{pmatrix} \times 0.6$$

7. The Heads of Science Departments are requested to keep a record of attendance of practicals for students to assign marks for regularity.

#### QUESTION PAPER PATTERN FOR CIA TEST (THEORY)

Duration: 1 Hr Maximum Marks: 20

Section	Question Type	No. of Questions & Marks	Marks
A	No Choice Answer should not exceed 75 words	2 Questions - 2 mark each	2 x 2 = 4
В	Internal choice (Either or type) Answer should not exceed 200 words	2 Questions - 4 marks each	2 x 4 = 8
C	Open Choice (Answer ANY ONE out of Two) Answer should not exceed 400 words	1 Question - 8 marks each	1 x 8 = 8
		TOTAL	20 MARKS

## QUESTION PAPER PATTERN FOR SEMESTER EXAMINATION (THEORY)

Duration: 3 Hrs Maximum Marks: 75

Section	Question Type	No. of Questions & Marks	Marks
A	No Choice Answer should not exceed 75 words	10 Questions - 2 marks each (2 Questions from each unit)	10 x 2 = 20
В	Internal choice (Either or type) Answer should not exceed 200 words	5 Questions with internal choice. Each carries 5 marks (Two questions from each unit)	5 x 5 = 25
С	Open Choice (Answer ANY THREE out of FIVE) Answer should not exceed 400 words	3 Questions out of 5 - 10 marks each (1 Question from each unit)	3 x 10 = 30
		TOTAL	75 MARKS