CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)

Nationally Accredited with 'A' Grade by NAAC

ISO 9001:2015 Certified

TIRUCHIRAPPALLI

PG & RESEARCH DEPARTMENT OF COMMERCE

B.Com. CA

SYLLABUS

2022 -2023 and Onwards

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS)
PG & RESEARCH DEPARTMENT OF COMMERCE

VISION

Commitment to pursue excellence in commerce education, while equipping students with knowledge and skills in commerce stream, inculcate values, identify hidden talents, provide opportunities for students to realize their full potential and thus shape them into national assets, and to pursue a real holistic development, integrity moral and ethical uprightness.

MISSION

- To promote excellent education in the changing environment of information and communication technology and commerce sectors.
- Creating an urge in students to take up entrepreneurship in online to be successful by standing on their feet instead of being dependent on others.
- Grooming youth to become a truly global personality well equipped to deal with the modern world and its challenges.

PROGRAMME EDUCATIONAL OBJECTIVES (PEOs)

PEOs	Statements
PEO1	**LEARNING ENVIRONMENT** To facilitate value-based holistic and comprehensive learning by integrating innovative learning practices to match the highest quality standards and train the students to be effective leaders in their chosen fields.
PEO2	**ACADEMIC EXCELLENCE** To provide a conducive environment to unleash their hidden talents and to nurture the spirit of critical thinking and encourage them to achieve their goal.
PEO3	**EMPLOYABILITY** To equip students with the required skills in order to adapt to the changing global scenario and gain access to versatile career opportunities in multidisciplinary domains.
PEO4	**PROFESSIONAL ETHICS AND SOCIAL RESPONSIBILITY** To develop a sense of social responsibility by formulating ethics and equity to transform students into committed professionals with a strong attitude towards the development of the nation.
PEO5	**GREEN SUSTAINABILITY** To understand the impact of professional solutions in societal and environmental contexts and demonstrate the knowledge for an overall sustainable development.

PROGRAMME OUTCOMES FOR B.Com., B.Com. CA, B.B.A. PROGRAMME

PO NO.	On completion of B.Com. /B.Com. CA / B.B.A. Programme, The students will be able to
PO 1	**PROGRAMME KNOWLEDGE AND ENVIORNMENT SUSTAINABILITY** Acquire a strong foundation in the areas of Commerce, Management and Information Technology that needs to respond to the constantly changing Business and Legal environment**.**
PO 2	**CRITICAL THINKING AND DECISION MAKING SKILLS** Analyse and develop solutions through various computational techniques for real time problems in all areas of Business Management specially Finance, Marketing, Human Resources and Operations.
PO 3	**ENTREPRENEURSHIP SKILLS AND COMPETENCY DEVELOPMENT** Apply the competencies and creativity required to undertake entrepreneurship as a desirable and feasible career option or be employed in various positions in industry, academia and Government.
PO 4	**TEAM WORK AND PROFICIENCY DEVELOPMENT** Imbibe professionalism to embrace new opportunities of emerging technologies, leadership and team work in a dynamic ethical business scenario.
PO 5	**PROFESSIONAL SKILLS AND EMPLOYABILITY** Internalize the learned concept of Business and Commerce that will enable them to become skilled professionals and to enhance the career prospects.

PROGRAMME SPECIFIC OUTCOMES FOR B.Com. CA

PSO NO	The Students of B.Com. CA will be able to	POs Addressed
PSO1	Understand the various concepts related to Commerce and Computer Applications.	PO1 PO2
PSO2	Inculcate critical thinking and problem-solving skills to excel in technologies and its services used ethically in various sector.	PO2
PSO3	Adopt frameworks for sustainable development in their career with virtuous to become a successful entrepreneur and application developer.	PO3
PSO4	Become acquainted with commercial knowledge and professional skills to react the most appropriate way when faced with challenges.	PO4 PO5
PSO5	Exhibit proficiency in globally relevant multidisciplinary areas of computing with environmental considerations.	PO5

CAUVERY COLLEGE FOR WOMEN (AUTONOMOUS), TRICHY – 18
DEPARTMENT OF COMMERCE
B.Com. CA – PROGRAMME STRUCTURE
(For the candidates admitted from the academic year 2022 – 2023 and onwards)

I Semester

Semester	Part	Course	Title	Course Code	Inst. Hours / Week	Credit	Exam Hrs.	Marks Internal	Marks External	Total
I	I	Language Course - I (LC)	🞏🞏🞏🞏🞏 🞏🞏🞏🞏🞏🞏🞏🞏	22ULT1	6	3	3	25	75	100
			Hindi Literature & Grammar - I	22ULH1						
			History of Popular Tales Literature and Sanskrit Story	22ULS1						
			Basic French -I	22ULF1						
	II	English Language Course - I (ELC)	Functional English for Effective Communication - I	22UE1	6	3	3	25	75	100
	III	Core Course - I (CC)	Principles of Accountancy	22UCC1CC1	6	5	3	25	75	100
		Core Course - II (CC)	Modern Management Concepts	22UCC1CC2	6	5	3	25	75	100
		First Allied - I (AC)	Fundamentals of Computer and Internet	22UCC1AC1	4	3	3	25	75	100
	IV	Ability Enhancement Compulsory Course - I (AECC)	UGC Jeevan Kaushal - Universal Human Values	22UGVE	2	2	-	100	-	100
Total					**30**	**21**				**600**

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC1CC1	PRINCIPLES OF ACCOUNTANCY	CORE	6	5

Course Objective

- Understand the significance of preparing the different books of accounts of a firm and the preparation of final accounts, Non – Trading Organization, Bank Reconciliation Statement.
- Realize the meaning and importance of Fire Insurance, Royalty and its accounting treatment.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the accounting concepts, conventions, principles and the reasons for disparities in Cash and Pass book in BRS.	K1
CO2	Summarize the financial statements of a sole trader	K2
CO3	Identify the preparation of Receipts and payments, Income and expenditure accounts in Non – trading Organization.	K3
CO4	Distinguish between double entry and single entry system and classify the depreciation under various methods.	K4
CO5	Examine the importance of fire insurance and calculation of Royalty	K4

Mapping of CO with PO and PSO

COs / POSs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	2	3	3	3	3	2	3	3
CO2	3	3	2	3	2	3	3	3	3	3
CO3	3	3	3	3	3	3	3	3	3	3
CO4	3	2	3	2	2	3	3	3	3	3
CO5	3	2	2	2	3	3	3	2	3	3

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬
"3" – Substantial (High) Correlation ¬ "-" indicates there is no correlation.

Syllabus

UNIT - I (18 Hours)

Accounting Standards – Double entry system – Journal, Ledger and Trial Balance - Subsidiary books – Bank Reconciliation Statement: Favorable and Unfavorable Balance.

UNIT - II   (**18 Hours**)

Rectification of Errors: Errors disclosed by Trial balance – Errors not disclosed by Trial Balance – Suspense Account. Final Accounts of sole traders: Trading Account – Profit & Loss Account – Balance Sheet –Adjustment.

UNIT - III   (**18 Hours**)

Accounts of Non-Trading Concerns: Receipts & Payment Account – Income & Expenditure Account – Balance Sheet. Average Due Date – Account Current.

UNIT - IV   (**18 Hours**)

Single Entry System: Difference between Single Entry and Double Entry System of accounting – Ascertainment of profit - Net worth Method – Conversion Method. Depreciation: Meaning – Importance - Methods of providing Depreciation.

UNIT - V   (**18 Hours**)

Fire Insurance: Meaning – Importance - Loss of Stock – excluding Loss of Profit – various methods of calculating Loss of Stock.

Royalty Accounts: Analytical table – Accounting Treatment in the books of Lessor and Lessee - excluding sublease.

UNIT – VI   Self Study for Enrichment (Not included for External Examination)

Bases of Accounting - Difference between Trial Balance and Balance Sheet - Classification of Capital and Revenue items - Difference between Bills Receivable and Bills Payable - Various types of royalty.

Note: Self-study must be tested through Seminars, Assignments and Quiz.

Distribution of Marks: Theory 20% & Problem 80%

Text Book

1. T.S. Reddy & Murthy A. (2020). *Financial Accounting*. 8th Revised Edition, Margham Publication.
2. Jain S.P and Narang K.L. (2016). *Financial Accounting*. Kalyani Publishers.

Reference Books

1. Dalston L. Cecil and Jenitra L. Merwin. (2015). *Business Accounting*. 4th Edition, Learn Tech Publishers.

2. R.L. Gupta & Radhaswamy M. (2018). *Financial Accounting*. 8th Edition, Sultan Chand Sons.

3. Shukla & Grewal. (2018). *Advanced Accountancy*. Sultan Chand Sons.

Web References

1. www.accountingcoach.com
2. www.accountingstudyguide.com
3. www.futureaccountant.com
4. www.onlinelibrary.wiley.com

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz, and Seminar.

Course Designer

Dr. D. Ramya.

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**Hrs. / Week**	**CREDITS**
22UCC1CC2	**MODERN MANAGEMENT CONCEPTS**	**CORE**	**6**	**5**

Course Objective

- To familiarize the students on the modern management concepts in order to aid in understanding how an organization functions and the challenging issues a management confronts in today's business firm.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the concepts of modern management	**K1**
CO2	Demonstrate the roles, skills and functions of management	**K2**
CO3	Explain various types of planning and decision-making process	**K2**
CO4	Identify issues and challenges of management	**K3**
CO5	Analyze different processes in organizing and controlling	**K4**

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	2	2	3	2	3	2	3	3	3
CO2	2	3	3	3	3	2	3	3	3	3
CO3	1	2	3	3	3	2	2	2	2	2
CO4	1	3	3	3	3	2	3	3	2	2
CO5	2	2	2	2	2	1	3	3	3	2

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬
"3" – Substantial (High) Correlation ¬ "-" indicates there is no correlation.

Syllabus

UNIT - I   **(18 Hours)**

Management – Definition - Meaning – Nature and Scope - Functions, Skills of a Manager, Process of Management, Pioneer thoughts of management; contribution of Henry Fayol and F.W. Taylor – George Elton Mayo – Douglas McGregor – Renisis Likert – Mary Parker Follett – Chester I Barnard - Chris Argyris – Herbert A Simon - Peter F.

UNIT - II   **(18 Hours)**

Planning – Nature – Process - Types- Importance - Decision making: types of Decision - Process of decision making - Models & Issues.

UNIT - III   **(18 Hours)**

Organization - Structure and Types – Departmentation - Centralization-Decentralization, Delegation- Span of management - Line & Staff Organization - Matrix Organization - Motivation – Meaning – Definition - Nature - Types of motivation - Theories of motivation.

UNIT - IV   **(18 Hours)**

Co-ordination and Controlling – Principle – Process-Control – Tools and Techniques – MBO (Management by Objectives) – MBE (Management by Exception) – MBP (Management by Participation) - MBS (Management by Systems).

UNIT - V   **(18 Hours)**

Contemporary Issues – Objectives – Changing Environment – Recent trends and Challenges and challenges for the future manager – Changing Indian Business Environment – Role of managers in twenty first century – Emerging issues and challenges of management – Trends in management and its challenges – Emerging principles of management.

UNIT – VI   Self Study for Enrichment (Not included for External Examination)

Environmental factors that a manager should consider in an organization - Forecasting and its techniques - Organization chart and manual - Information Technology in management control - Contemporary managerial approaches.

Note: Self-study must be tested through Seminars, Assignments and Quiz.

Text Book

1. Gupta C.B. (2018). *Business Management.* 15th Edition, Sultan Chand & Sons.
2. Koontz, O'Donnell & Weinrich. (2020). *Essentials of Management.* 5th Edition, Tata McGraw-Hill.

Reference Books

1. Gupta R.N. (2018). *Principles of Management.* 2nd Edition, S Chand & Co.
2. Robbins & Coulter. (2019). *Management.* 12th Edition, Pearson education, 12th edition.

Web References

1. https://cbseacademic.nic.in.
2. https://ncert.nic.in/textbook.
3. http://www.freebookcentre.net.
4. https://www.egyankosh.ac.in.
5. https://www.yourarticlelibrary.com.
6. http://courses.washington.edu.
7. https://www.googleadservices.com.
8. https://www.toppers.com.

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. B. Lavanya.

Semester I	Internal Marks: 25		External Marks: 75	
COURSE CODE	COURSE TITLE	CATEGORY	Hrs. / Week	CREDITS
22UCC1AC1	FUNDAMENTALS OF COMPUTER AND INTERNET	ALLIED	4	3

Course Objective

- At the end of the course the students shall be able to get the basic knowledge about computer,memory, input and output devices, OS, DB, networks, security and internet.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Describe the fundamental concepts of computer and its parts, OS, DB, networks, security and internet.	K1
CO2	Summarize the concepts of memory representation, OS, DB, networks, security and internet.	K2
CO3	Interpret the concepts of input, output devices, algorithm, types of OS, hacking and firewalls in security and internet connections.	K3
CO4	Apply the Number system conversions and the real time usage of internet, sketch the flowchart, Use the Computer-Based Information System (CBIS)	K3
CO5	Distinguish the different types of memories, number systems, OS, networks and internet.	K4

Mapping of CO with PO and PSO

COs / PSOs	PSO1	PSO2	PSO3	PSO4	PSO5	PO1	PO2	PO3	PO4	PO5
CO1	3	3	3	2	2	3	2	2	1	-
CO2	3	2	2	3	2	3	2	1	1	-
CO3	2	2	1	1	2	2	2	1	2	1
CO4	3	3	3	2	3	3	2	1	2	-
CO5	2	2	1	1	1	2	1	1	1	1

"1" – Slight (Low) Correlation ¬ "2" – Moderate (Medium) Correlation ¬
"3" – Substantial (High) Correlation ¬ "-" indicates there is no correlation.

Syllabus

UNIT - I (12 Hours)

Introduction to Computer: Characteristics of Computer - Classification of Computer – The Computer System – Application of Computers. The Computer System Hardware: Central Processing Unit. Computer Memory: Memory Representation – Memory Hierarchy – CPU Registers – Cache Memory – Primary Memory – Secondary Memory. Input and Output devices:

Input-Output Unit – Input devices – Output devices.

UNIT - II   **(12 Hours)**

Data Representation: Number System – Conversions – Binary Arithmetic. Computer Programming Fundamentals: Program Development Life Cycle – Algorithm – Control Structures – Flowchart.

UNIT - III   **(12 Hours)**

Interaction of User and Computer: Types of Software - System Software - Application Software. Operating System (OS): Introduction – Objectives of OS – Type of OS – Function of OS - Examples of OS. Information Systems (IS): Data, Information and Knowledge - Characteristics of Information - Information System (IS) - Computer-based Information System (CBIS) - Need for Efficient Information System - Categories of Information System - Operations support System - Management Support System - Specialized Information System - Careers in information System.

UNIT - IV   **(12 Hours)**

Data Communication and Computer Network: Importance of Networking - Computer Network – Network types – LAN Topologies – Communication Protocol – Network Devices – Wireless Networking. Computer Security: Security Thread and Security Attack – Malicious Software – Hacking – Security Services – Firewall – User Identification and Authentication.

UNIT - V   **(12 Hours)**

Introduction –Internetworking Protocol – The Internet Architecture – Managing the Internet – Connecting to Internet – Internet Connections – Internet Addresses - World Wide Web – Electronic Mail – Uses of Internet.

UNIT – VI   Self Study for Enrichment (Not included for External Examination)

E-mail Address Creation – Send and Receive Mails – Chatting – Search Engines – Search and Download E-Books – Online Course Registration – Online Purchasing and Cancellation – Creating a Meet ID through zoom and Google meet.

Note: Self-study must be tested through Seminars, Assignments and Quiz.

Text Book

1. Anita Goel. (2022). *Computer Fundamentals*. Pearson India Education Services Pvt. Ltd. Thirty Fourth Impression.

Reference Books

1. Dr. Shalii Jain & Geeta M. (2016). *Course on Computer Concepts*. 2nd Edition, BPB Publications.
2. Paul E. Hoffman. (2016). *The Internet Instance Reference*. BPB Publications.

Web References

1. https://www.tutorialspoint.com/computer_fundamentals/index.htm
2. https://www.javatpoint.com/computer-fundamentals-tutorial

Pedagogy

Chalk and Talk, PPT, Discussion, Assignment, Demo, Quiz and Seminar.

Course Designer

Ms. V. Yasodha.

Semester I	Internal Marks: 100		External Marks: -		
COURSE CODE	**COURSE TITLE**	**CATEGORY**	**Hrs. / Week**	**CREDITS**	
22UGVE	**UNIVERSAL HUMAN VALUES**	**Part -IV**	**2**	**2**	

Course Objectives

- To enable the learners to learn the values of love and compassion.
- To foster the values of righteousness and service among the learners.
- To enhance the morale of the learners by inculcating the values renunciation and peace.
- To inspire the learners to practice the basic human values so as to make them become responsible citizens of the Nation.

Course Outcome and Cognitive Level Mapping

CO Number	CO Statement On the successful completion of the course, students will be able to	Cognitive Level
CO1	Define the values of Love and Compassion	K1
CO2	Understand the value of Truth and **Non - Violence**	K2
CO3	Explain the value of Righteousness **and Service**	K3
CO4	Practice the values of **Renunciation (sacrifice) & Peace**	K4
CO5	Prioritize Human Values in their day today life	K5

Syllabus

UNIT - I (6 Hours)

Love and Compassion
- **Introduction:** what is love? Forms of love for self, parents family friend, spouse community, nation, humanity and other beings both for living and non-living.
- Love and Compassion and Inter-relatedness
- Love, compassion, empathy, sympathy and nonviolence
- Individuals who are remembered in history for practicing compassion and love.
- Narratives and anecdotes from history, literature including local folklore.

UNIT - II (6 Hours)

Truth and Non - Violence
- **Introduction**: what is truth? Universal truth, truth as value, truth as fact (veracity. sincerity, honesty among others)
- Individuals who are remembered in history for practicing this value
- Narratives and anecdotes from history, literature including local folklore

- **Introduction**: what is non-violence? Its need. Love, compassion, empathy sympathy for others as pre-requisites for non-violence
- Ahimsa as non -violence and non- killing.
- Individuals and organisations that are known for their commitment to non - violence
- Narratives and anecdotes about non - violence from history and literature including local folklore

UNIT - III   (6 Hours)

Righteousness and Service
- **Introduction:** What are Righteousness and service?
- Righteousness and dharma, Righteousness and Propriety
- Forms of service for self, parents, family, friend, spouse, community, nation, humanity and other beings- living and non-living persons in distress for disaster.
- Individuals who are remembered in history for practicing Righteousness and Service
- Narratives and anecdotes dealing with instances of Righteousness and Service from history, literature, including local folklore.

UNIT - IV   (6 Hours)

Renunciation (sacrifice) & Peace
- Introduction: what is renunciation? Renunciation and sacrifice. Self-restraint and ways of overcoming greed. Renunciation with action as true renunciation. What is peace? It's need, relation with harmony and balance.
- Individuals who are recommended in history for practicing Renunciation and sacrifice. Individuals and organisations that are known for their commitment to peace.
- Narratives and anecdotes from history and literature including local folklore about individuals who are remembered for their renunciation and sacrifice. Narratives and anecdotes about peace from history and literature including local folklore practicing peace

UNIT - V   (6 Hours)

Practicing human values
- What will learners learn/gain if they practice human values? What will learners lose if they Don't Practice human values?
- Sharing learner's individual and/ or group experience(s)
- Simulated situations
- Case studies

Pedagogy

Chalk & Talk, Seminar, PPT Presentation, Group Discussion, Blended Method, and Case Study.

Course Designer

Dr. G. Mettilda Buvaneswari.