



KONGU ARTS AND SCIENCE COLLEGE

(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)

ERODE – 638 107

B.Com (CA)



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2018-2019



KONGU ARTS AND SCIENCE COLLEGE, ERODE – 638 107.
(AUTONOMOUS)

Department of Commerce (CA)

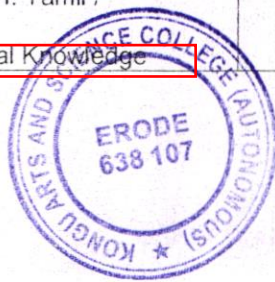
B.Com.(CA)

Scheme of Examinations – CBCS PATTERN

(For the candidates admitted during the Academic Year 2017-2018 and onwards)

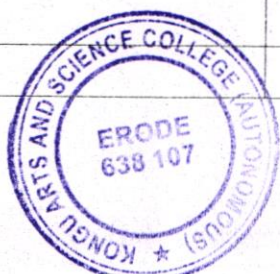


PART	Course Code	Course	Hrs/Week	T/P	Exam Duration	CIA	ESE	Total Marks	Credits
SEMESTER - I									
I	17T01/17H01/ 17F01	Language- I	6	T	3	25	75	100	4
II	17E01	English- I	6	T	3	25	75	100	4
III	17UAECT101	CORE I: Financial Accounting I	4	T	3	25	75	100	4
III	17UAECT102	CORE II: Introduction to Information Technology	4	T	3	25	75	100	4
III	17UAECP202	CORE IV: Computer Applications in Business: Practical-I (MS Office & Tally)	4	P	-	-	-	-	-
III	17UAEAT103	ALLIED PAPER-I: Business Mathematics	4	T	3	25	75	100	4
IV	17ES01	Foundation Course I: Environmental Studies	2	T	3	-	50	50	2
SEMESTER - II									
I	17T02/17H02 /17F02	Language- II	6	T	3	25	75	100	4
II	17E02	English- II	6	T	3	25	75	100	4
III	17UAECT201	CORE III: Financial Accounting II	7	T	3	25	75	100	4
III	17UAECP202	CORE IV: Computer Applications in Business: Practical-I (MS Office & Tally)	4	P	3	40	60	100	4
III	17UAEAT203	ALLIED PAPER-II: Business Statistics	5	T	3	25	75	100	4
IV	17VE01	Foundation Course II: Value Education	2	T	3	-	50	50	2
SEMESTER - III									
III	17UAECT301	Core V – Principles of Marketing	4	T	3	25	75	100	4
III	17UAECT302	Core VI – Database Application	4	T	3	25	75	100	4
III	17UAECT303	Core VII – Cost Accounting	5	T	3	25	75	100	4
III	17UAECT304	Core VIII - Financial Markets and Services	3	T	3	25	75	100	4
III	17UAEAT305	Allied III - Managerial Economics	5	T	3	25	75	100	4
III	17UAECP404	Core XII: Computer Applications in Business: Practical II (Oracle & C++)	4	P	3	-	-	-	-
IV	17UAEST306	Skill based Subject-1 : Business Law	3	T	3	20	55	75	3
IV	17BT01/ 17AT01/ 17UAENT307*	Non-Major Elective I: Tamil / Advanced Tamil / General Commercial Knowledge	2	T	3	-	75	75	2



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PART	Course Code	Course	Hrs/ Week	T/P	Exam Duration	CIA	ESE	Total Marks	Credits
SEMESTER - IV									
III	17UAECT401	Core IX – Management Accounting	6	T	3	25	75	100	4
III	17UAECT402	Core X – Object Oriented Programme with C++	5	T	3	25	75	100	4
III	17UAECT403	Core XI – Business Communication	4	T	3	25	75	100	3
III	17UAECP404	Core XII - Computer Applications in Business: Practical-II (Oracle & C++)	4	P	3	40	60	100	4
III	17UAEAT405	Allied IV: Principles of Management	5	T	3	25	75	100	4
IV	17UAEST406	Skill based Subject-2: Company Law	4	T	3	20	55	75	3
IV	17BT02/ 17AT02/ 17UAENT407*	Non-Major Elective II: Tamil / Advanced Tamil / Consumerism	2	T	3	-	75	75	2
SEMESTER – V									
III	17UAECT501	Core XIII – Corporate Accounting	6	T	3	25	75	100	5
III	17UAECT502	Core XIV – E-Commerce	5	T	3	25	75	100	4
III	17UAECT503	Core XV – Visual Basic.NET	4	T	3	25	75	100	4
III	17UAECT504	Core XVI – Principles of Auditing	4	T	3	25	75	100	3
III	17UAECP603	Core XIX - Computer Applications in Business: Practical III: (Visual Basic.NET)	4	P	-	-	-	-	-
III		Elective-I :	4	T	3	25	75	100	4
IV	17UAEST508	Skill based Subject-3: Banking and Insurance	3	T	3	20	55	75	3
V	17UAEIT01	Field Work/Institutional Training	-	-	-	-	-	-	-
SEMESTER - VI									
III	17UAECT601	Core XVII – MIS and Multimedia Applications	6	T	3	25	75	100	4
III	17UAECT602	Core XVIII - Internet and Web Designing	5	T	3	25	75	100	4
III	17UAECP603	Core XIX- Computer Applications in Business: Practical III: (HTML)	4	P	3	40	60	100	4
III		Elective - II:	6	T	3	25	75	100	4
III		Elective - III:	6	T	3	25	75	100	4
IV	17UAEST610	Skill based Subject- 4: Cyber Security and Cyber Laws	3	T	3	20	55	75	3
V	17NS01/ 17NC01/ 17PE01/ 17YR01	Extension Activities	-	-	-	50	-	50	1
Total								3600	140



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List of Elective Papers			
Elective – I	A	17UAEET505	Income Tax Law & Practice
	B	17UAEET506	Entrepreneurial Development
	C	17UAEET507	Human Resource Management
Elective – II	A	17UAEET604	Financial management
	B	17UAEET605	Business Environment
	C	17UAEET606	Brand Management
Elective – III	A	17UAEET607	Indirect Taxes
	B	17UAEET608	International trade
	C	17UAEEV609	Project Work

List of Allied Papers			
Allied	Semester	Code	Subjects
I	I	17UAEAT103	Business Mathematics
II	II	17UAEAT203	Business Statistics
III	III	17UAEAT305	Managerial Economics
IV	IV	17UAEAT405	Principles of Management

List of Skill Based Subjects			
Skill Based Subject	Semester	Code	Subjects
I	I	17UAEST306	Business Law
II	II	17UAEST406	Corporate Law
III	III	17UAEST508	Banking and Insurance
IV	IV	17UAEST610	Cyber Security and Law

* Course offered to Other Department.

Total Marks: 3600

Total Credits: 140



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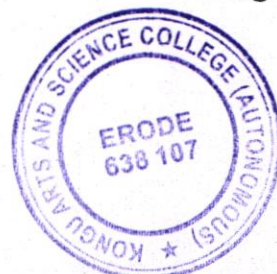
ADVANCED LEARNERS COURSE


S. No.	COURSE CODE	COURSE
1.	17UAEAL509	E-LOGISTICS
2.	17UAEAL510	SOFTWARE TESTING

- ALC is offered in IV and V Semesters only.
- ALC is a Self study Course.
- This course is offered to the UG students who have secured 7.5 and above CGPA in the respective semesters (III & IV) in Part – III only.
- The students can choose any one of the Courses offered.
- Only ESE for this course.
- 2 Extra Credits are allotted for each ALC.
- The marks obtained in ALC will not be considered for computation of CGPA.
- The students who have no standing arrear only are eligible to choose ALC.
- The students who have failed in ALC (IV Semester) are not eligible to reappear and choose the ALC in the succeeding Semester (V Semester).


Dr. H. VASUDEVAN
Chairman

Board of Studies – Commerce(CA)
Kongu Arts and Science College, Erode.




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Sem.	Course Code	CORE PAPER VII: COST ACCOUNTING	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
III	17UAECT303				5	4

Objective: To enable the students to understand the principles and the procedure of cost accounting.

Course Outcome (CO): On successful completion of the course, the students will

CO1: Remember the basics of cost accounting.

CO2: Understand the techniques of inventory control.

CO3: Apply the various methods in calculation of labour cost.

CO4: Analyze the various distribution of overheads.

CO5: Evaluate the principles used in process, contract and operating costing.

Unit I

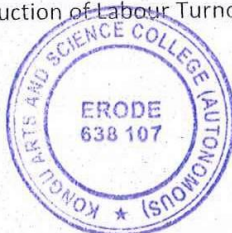
Cost Accounting – Definition – Meaning & Scope – Relationship of Cost Accounting with Financial Accounting and Management Accounting - Role of Cost Accountant in Decision Making - Limitations of Cost Accounting - Introduction to Cost Accounting Standards (CASs) - Methods of costing – Cost analysis – Concepts and classifications – Activity based costing - Elements of cost - Preparation of Cost sheet and Tender.

Unit II

Material Control: Meaning - Objectives. Purchase control: Purchasing of materials, procedure and documentation involved in purchasing – Centralized vs. Decentralized purchasing - Advantages and Disadvantages. Inventory Control - Techniques - Computation of stock levels and EOQ - ABC analysis. Methods of valuing material issues: Cost Price Methods - First in First Out Method (FIFO) - Last in First Out method (LIFO) - Average Price Methods: Simple average - Weighted average method.

Unit III

Labour – Systems of wage payment and Incentives – Halsey, Rowan, Taylor's Differential piece wage. Idle time – Types - Control over idle time - Labour Turnover - Meaning - Causes - Reduction of Labour Turnover - Methods of measurement of Labour Turnover..



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Unit IV

Overheads – Classification of overheads – Allocation of overheads – Primary Distribution of Overheads – Secondary Distribution of overheads - Absorption of overheads - Different methods of absorption – Under absorption – Over absorption - Machine Hour Rate method.

Unit V

Process Costing – Features – Preparation of Process Account – Treatment of process Losses (Excluding Inter-Process profit and equivalent production method) – Contract Costing – Operating Costing (Transport only).

NOTE: Distribution of marks: Theory 20% and Problems 80%.

Text Book:

- S.P. Jain & K.L. Narang, Cost Accounting, Kalyani Publishers, Delhi.

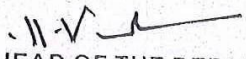
Books for Reference:

1. R.S.N. Pillai & Bagavathy, Cost Accounting, S.Chand Publishing, New Delhi.
2. S.N. Maheshwari, Cost Accounting, Vikas Publishing, New Delhi.
3. Jawahar Lal, Cost Accounting, Tata Mc Graw Hill Publications, New Delhi.
4. M.N.Arora, Cost Accounting, Vikas Publishing, New Delhi..

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	SKILL BASED SUBJECT I: BUSINESS LAW	Total Marks: 75		Hours Per Week	Credits
			CIA: 20	ESE: 55		
III	17UAEST306				3	3

Objective: To impart basic knowledge of the important business laws.

Course Outcome (CO): On successful completion of the course, the students will

- CO1: Remember the fundamentals of Contract Act.
- CO2: Understand the performance of contract.
- CO3: Apply the various provisions of sale of goods act.
- CO4: Analyze the rules relating to carriage of goods.
- CO5: Evaluate the nature of LLP.

Unit I

Indian Contract Act: Contract – Definition – Elements of Valid Contract - Types of Contracts - Offer – Types – Acceptance - Essentials of valid Acceptance - Revocation of Offer and Acceptance. Consideration: Essentials of Valid Consideration - Capacity to Contract.

Unit II

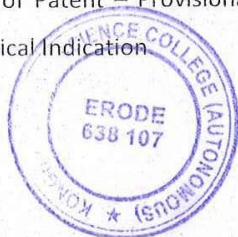
Performance of Contract: Modes of Performance - Quasi Contract - Kinds of Quasi Contract - Discharge of Contract - Modes of Discharge - Remedies for Breach of Contract - E-Contracts.

Unit III

Sale of goods Act - Essential of a contract of Sale of Goods - Sale and Agreement to Sell - Conditions and Warranties - Caveat Emptor - Rights of unpaid seller - Law of Carriage of Goods - Difference between Bill of Lading and Charter Party.

Unit IV

Intellectual Property Rights (IPR) - Introduction – Types of IPR. Concept of Trademark – Registration of Trademark – Concept of Patent – Patentable – Non-patentable – Procedure for grant of Patent – Provisional and Complete Specification – Infringement of Patents – Geographical Indication



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Unit V

The Limited Liability Partnership Act: Salient Features of LLP - Difference between LLP and Partnership, LLP and Company - LLP Agreement - Nature of LLP - Partners and Designated Partners.

Text Book:

- N.D.KAPOOR, "Mercantile Law", Sultan Chand & Sons, New Delhi, 12th Edition.

Books for Reference:

1. R.S.N.Pillai & Bagavathi, "Business Law", S.Chand, New Delhi.
2. M.C.Kuchhal, "Mercantile Law", Vikas Publications, New Delhi.
3. L.C.Mittal, "Business Law", Shree Mahavir Book Depot Publishers, New Delhi.
4. Ewan MacIntyre, Business Law, Pearson Publishers, Delhi, 7th Edition.

Websites for Reference:

1. Ministry of Corporate Affairs: www.mca.gov.in
2. Ministry of Law & Justice: www.lawcommissionofindia.nic.in

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



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Sem.	Course Code	NON-MAJOR ELECTIVE I : GENERAL COMMERCIAL KNOWLEDGE	Total Marks: 75		Hours Per Week	Credits
III	17UAENT307		CIA: -	ESE: 75	2	2

Objective: To understand the concept and commercial knowledge in this area.

Course Outcome (CO): On successful completion of the course, the students will

CO1: Remember the basics of commerce.

CO2: Understand the forms of organization.

CO3: Apply the concept of Joint Stock Company in forms of organization.

CO4: Analyze the functions of an office in an organization.

CO5: Evaluate the techniques of effective e-mail.

Unit I

Commerce, Trade, Industry - Meaning - Scope and Importance of Commerce - Economic Basis of Commerce.

Unit II

Forms of Business Organizations - Sole Trade - Partnership - Features - Merits and Demerits.

Unit III

Joint Stock Company - Features - Memorandum and Articles - Contents - Prospects and Contents - Shares and Debentures - Types - Co-operatives - Features - Types - Advantages.

Unit IV

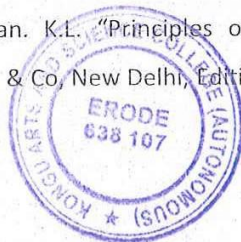
Office Organization – Meaning - Functions of Office - Office Accommodation and Environment - Office Layout - Office Manual.

Unit V

Handling of Mail - Filing and Indexing - Inward / Outward Mail - Filing and Indexing System - Essentials and Classification - Methods - Horizontal vs. Vertical Filing - Centralized and Decentralized – Indexing.

Textbook:

- Nagarajan. K.L. "Principles of Commerce and General Commercial Knowledge", S.Chand & Co, New Delhi, Edition 2012.




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Books for Reference:

1. Vinayagam & Radhasamy, "A text book of Commerce", S. Chand & Co, New Delhi.
2. Reddy. P.N. & Gulshan S.S, "Principles & Practice of commercial knowledge", Tata McGraw Hill, New Delhi.
3. Bahl J.C. & Dhongde. E.R, "Elements of Commerce & Business Methods", New Book & Co., Mumbai.

QUESTION PAPER PATTERN
SECTION - A
5 x 15 = 75 Marks (Either or choice)
Two questions from each unit




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Sem.	Course Code	NON-MAJOR ELECTIVE II : CONSUMERISM	Total Marks: 75		Hours Per Week	Credits
III	17UAENT407		CIA: -	ESE: 75	2	2

Objective: To understand the concept and commercial knowledge in this area.

Course Outcome (CO): On successful completion of the course, the students will

- CO1: Remember the concept of consumer and buying process.
- CO2: Understand the techniques of consumer behaviour.
- CO3: Apply the utility of consumerism and consumer redressal mechanism.
- CO4: Analyze the consumer protection education and rights.
- CO5: Evaluate the consumer movement in India.

Unit I

Consumer – Type of consumers – Buyer behavior – Determinants of Buyer behaviour – Buyer's motive – Market segmentation – Buying process.

Unit II

Classification of goods-Consumer decision making-Impact of sales promotion – Techniques of consumer behavior

Unit III

Consumerism Meaning - Nature – Definition - Utility of consumerism - Issues in Consumerism – Warranty – Consumer Redressal.

Unit IV

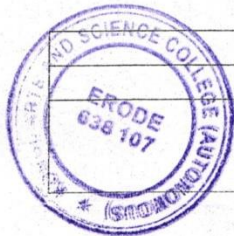
Consumer protection – Education – Rights – Consumer and Advertisement Standardization for consumer protection with special reference to Advertisement.

Unit V

Consumer movement in India - Recent trends – Role of government in Consumer movement – Reasons for the slow growth of Consumer movement - Suggestions for strengthening consumer movement.

Reference Books:

1. Niraj Kumar, Consumer Protection in India, Himalaya Publishing House, 1999.
2. Francis Cherunilam, Business and society, Himalaya Publishing House, 1996.



QUESTION PAPER PATTERN

SECTION - A

5 x 15 = 75 Marks

(Either or choice)

Two questions from each unit

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