

0

K. S. Rangasamy College of Arts and Science (Autonomous),

Tiruchengode - 637 215

Department of Commerce (CA)

Courses focus on Employability / Entrepreneurship / Skill Development

- i. **Employability**
 - a. Accounting Package (Tally- ERP -9)
- ii. **Entrepreneurship**
 - a. Business Environment
 - b. Principles of Web Designing
 - c. Auditing Theory and Practice
- iii. **Skill Development**
 - a. SBC I: Banking Law
 - b. SBC II: Marketing Management
 - c. SBC III: Fundamentals of Business Research
 - d. SBC IV: Financial Management

Encls:

1. Copy of Scheme of Examination
2. Syllabus copy of courses highlighting the focus on Employability / Entrepreneurship / Skill Development along with course outcomes
3. Mapping of courses to Employability / Entrepreneurship / Skill Development

HoD - Commerce (CA)

HEAD

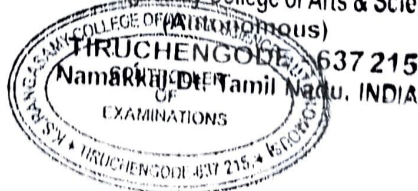
Dept. Of Commerce (Computer Applications),
K.S.R.College of Arts & Science (Autonomous)
Tiruchengode-637 215,
Nammakal Dt.

CoE

Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.
Controller of Examinations
K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215, Tamilnadu, India.

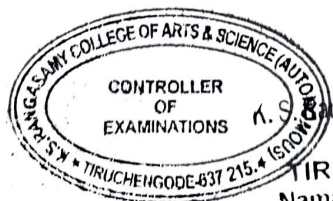
PRINCIPAL

K. S. Rangasamy College of Arts & Science
(Autonomous)



SCHEME OF EXAMINATION

Subject Code	Subject	Hours of Instruction	Exam Duration (Hours)	Maximum Marks			Credit Points
				CA	CE	Total	
First Semester							
Part - I							
18UTALB101 18UHILB101 18UFRLB101	Tamil I/ Hindi I / French I	5	3	25	75	100	3
Part - II							
18UENLB101	English-I	5	3	25	75	100	3
Part - III							
18UCCM101	Core I: Fundamentals of Accounting	6	3	25	75	100	5
18UCCM102	Core II: Fundamentals of Computer and Office Automation	5	3	25	75	100	3
18UCCA101	Allied I: Business Economics	5	3	25	75	100	4
18UCCMP101	Core Practical I : Package for Business Automation	2	3	40	60	100	2
Part - IV							
18UVE101	Value Education-I: Yoga	2	3	25	75	100	2
Total		30					22
Second Semester							
Part - I							
18UTALB201 18UHILB201 18UFRLB201	Tamil II/ Hindi II/ French II	5	3	25	75	100	3
Part - II							
18UENLB201	English-II	5	3	25	75	100	3
Part - III							
18UCCM201	Core III: Financial Accounting	6	3	25	75	100	5
18UCCM202	Core IV: Accounting Package	5	3	25	75	100	3
18UCCA201	Allied II: Indian Economy	5	3	25	75	100	4
18UCCMP201	Core Practical II: Accounting Package	2	3	40	60	100	2
Part - IV							
18UVE201	Value Education-II: EVS	2	3	25	75	100	2
Total		30					22

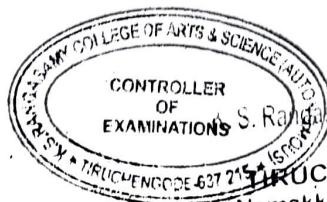


3
PRINCIPAL

K.S. Rangasamy College of Arts & Science
(Autonomous)
TIRUCHENGODE - 637 215
Namakkal-Dt. Tamil Nadu. INDIA

Mr. M. PRASAD, M.Sc., M.B.A., B.Ed.
Controller of Examinations
K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215, Tamil Nadu, India.

Subject Code	Subject	Hrs	Exam Dur	Maximum Marks			Credit Points
				CA	CE	Total	
Fifth Semester							
Part - III							
18UCCM501	Core XI: Cost Accounting	5	3	25	75	100	5
18UCCM502	Core XII: Auditing Theory and Practice	5	3	25	75	100	3
18UCCM503	Core XIII: Income Tax - I	5	3	25	75	100	5
18UCCM504	Core XIV: Database Management Systems	5	3	25	75	100	3
	Elective I	4	3	25	75	100	4
18UCCMP501	Core Practical V: RDBMS Package	2	3	40	60	100	2
Part - IV							
18UCCSB501	SBC III: Fundamentals of Business Research	3	3	25	75	100	2
Part - V							
18UCCE501	Extension Activity	-		-	-	-	2
Non Credit							
18ULS501	Career Competency Skill III	1	3	-	-	-	-
		30					26
Sixth Semester							
Part - III							
18UCCM601	Core XV: Management Accounting	5	3	25	75	100	5
18UCCM602	Core XVI: Income Tax - II	5	3	25	75	100	5
18UCCM603	Core XVII: Electronic Commerce	4	3	25	75	100	3
	Elective II	4	3	25	75	100	4
18UCCMP601	Core Practical - VI: Multimedia Lab	2	3	40	60	100	2
18UCCMP602	Core Practical - VII: Commerce Practical	3	3	40	60	100	2
18UCCPR601	Project & Viva voce	3	3	40	60	100	3
Part - IV							
18UCCSB601	SBC IV: Financial Management	3	3	25	75	100	2
Non Credit							
18ULS601	Career Competency Skill IV	1	3	-	-	-	-
		30					26



PRINCIPAL

K.S. Rangasamy College of Arts & Science (Autonomous)

TIRUCHENGODE - 637 215
Namakkal-Dt. Tamil Nadu, INDIA

MR. M. PRASAD, M.Sc., M.B.A., M.F.I.A.
Controller of Examinations

K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215, Tamil Nadu, India

ELECTIVE I

(Student shall select any one of the following subject as Elective in fifth semester)

S.No	Semester	Course Code	Name of the Subject
1	V	18UCCEL501	Indirect Tax
2	V	18UCCEL502	Business Environment

ELECTIVE II

(Student shall select any one of the following subject as Elective in sixth semester)

S.No	Semester	Course Code	Name of the Subject
1	VI	18UCCEL601	Company Law
2	VI	18UCCEL602	Indian Financial System

NON MAJOR ELECTIVE COURSE

The department offers the following two papers as Non Major Elective Course for other than the Commerce students.

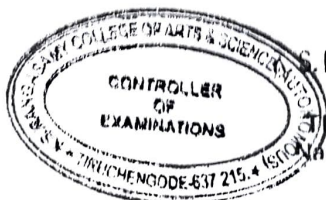
S.No	Semester	Course Code	Name of the Subject
1	III	18UCCNM301	Salesmanship and Advertising
2	IV	18UCCNM401	E-Banking

Add-on Course (Banking and Insurance Management)

Sl.No	Sem	Course Code	Title	Duration
1	III	18UCCAC301	Modern Banking	25 Hrs
2	IV	18UCCAC401	Insurance Management	25 Hrs

Advanced Learners Course (ALC)

S.No	Semester	Course Code	Name of the Subject	Credits
1	IV	18UCCAL401	Investment Management	2
2	IV	18UCCAL402	Financial Markets	2
3	IV		MOOCs, NPTEL, SWAYAM and CEC	2
4	V	18UCCAL501	International Marketing	2
5	V	18UCCAL502	Management Information System	2
6	V		MOOCs, NPTEL, SWAYAM and CEC	2

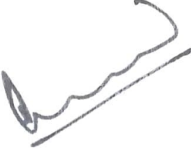


PRINCIPAL


K.S. Rangasamy College of Arts & Science
(Autonomous)
TIRUCHENGODE - 637 215
Tirumakkal-Dt. Tamil Nadu, INDIA

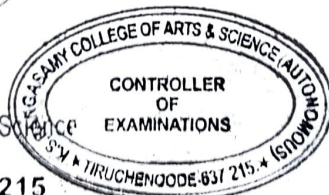
Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.
Controller of Examinations
K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215, Tamilnadu, India


18UCCM202	CORE IV: ACCOUNTING PACKAGE	SEMESTER - II	
Course Objectives The course aims <ul style="list-style-type: none"> To acquaint students with the accounting concept, tools and techniques influencing business organization To work with well-known accounting software i.e. Tally ERP.9 To create company, enter accounting voucher entries including advance voucher entries, do reconcile bank statement, do accrual adjustments, and also print financial statements, etc. in Tally ERP.9 software. 			
Credits : 3		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Introduction to Tally: Features of Tally 9 – Advanced Features of Tally 9 – Installation Procedure of Tally 9 – Starting Tally 9 – Components of Gateway of Tally – Creating Company – Important Features of Tally: Backup in Tally – Restoring Data in Tally – Email in Tally.	10	CO1
II	Groups, Ledgers, Vouchers and Orders: Introducing Groups – Introducing Ledgers – Introducing Vouchers – Purchase Orders – Sales Order – Invoices.	10	CO2
III	Reports in Tally: Balance Sheet – Profit & Loss A/c – The Stock Summary Report - Ratio Analysis – Trial Balance – Day Book.	10	CO3
IV	Payroll: Enabling Payroll in Tally – Pay Heads – Employee Groups – Employees – Salary Details – Units (Work) – Attendance/Production Type – Voucher Types – Payroll Vouchers – Attendance Vouchers – Payroll Reports – Salary Disbursement – Payroll Register Reports.	10	CO4
V	Taxation: Indian Tax Structure – TDS (Tax Deducted at Source) in Tally 9 – TCS in Tally 9 – TDS – Creating Tax Ledger – TDS Vouchers – Printing a TDS Challan – TDS Reports in Tally 9 – TCS in Tally – Printing a TCS Challan – TCS Reports in Tally 9 – GST: Introduction – Salient features of GST in India – Structure of GST (CGST and SGST) – Tax Invoice: Invoice under GST for goods and services.	10	CO5


PRINCIPAL
A. S. Rangasamy College of Arts & Science
(Autonomous)
TIRUCHENGODE - 637 215
Namakkal-Dt. Tamil Nadu, INDIA

18UCCEL502	Elective I: BUSINESS ENVIRONMENT	SEMESTER – V	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To aware the economic conditions prevailing in the Indian business scenario. To know the international business environment. To impart knowledge regarding especially external environment factors influencing the business domestically and internationally. 			
Credits : 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Business Environment - Concept - Meaning - Nature and Scope – Significance – Types – Elements of External Environment - Impacts on the Business and Strategic Decisions.	10	CO1
II	Political Environment – Indian Constitution – Preamble – Characteristics – Federal System of the Government – Directive Principles of the State – Fundamental Rights and Duties – Functions of the State – Economic Roles of Government.	10	CO2
III	Social and Cultural Environment – Concept and Nature of Culture – Elements of Culture – Cultural Heritage - Impacts of Foreign Culture - Social Responsibility of Business – Concept – Advantages and Disadvantages – Responsibility towards different Groups.	10	CO3
IV	Economic Environment - Economic System Meaning – Characteristics – Functions – Types of Economic System: Capitalism, Socialism and Mixed Economy - Economic Parameters: GDP, Per capita Income Urbanisation, and their Impact on Business Decisions.	10	CO4
V	International Environment: Meaning and Nature of Globalisation – Essentials- Strategies – Advantages and Disadvantages - Impact of Globalisation of India – FDI - Concept - Merits and Demerits – Determinants of FDI – MNC – Concept – Reasons for growth of MNC – Merits and Demerits.	10	CO5


PRINCIPAL
 K. S. Rangasamy College of Arts & Science
 (Autonomous)
 TIRUCHENGODE - 637 215
 Namakkal-Dt. Tamil Nadu. INDIA




Mr. M. PRASAD, M.Sc., M.B.A., M.Phil.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215. Tamilnadu. India

18UCCM403	CORE X: PRINCIPLES OF WEB DESIGNING	SEMESTER - IV	
Course Objectives The course aims <ul style="list-style-type: none"> • Understand basic usability, user experience, and accessibility principles. • Recognize the various tools to plan, design, code, and share projects/documents. • Use the gathered requirements to create and utilize a wireframe to further plan a website design. 			
Credits : 2		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Variables in the Web Design Environment: HTML, XML, and The Future of Markup Languages-How Web Browsers affect your Work. Should you use an HTML Editor? -Coding for Multiple Screen Resolutions - Bandwidth Concerns. Web Site Design Principles: Design for the Medium-Design the Whole Site-Design for the User-Design for the Screen.	10	CO1
II	Planning the Site: Create a Site Specification- Identify the Content Goal – Analyze your Audience-Build a Web Site Development Team –Filenames and URLs-Directory Structure – Diagram the Site. Planning Site Navigation: Creating Usable Navigation- Using Text-Based Navigation-Using Graphics – Based Navigation.	10	CO2
III	Creating Page Templates: Understanding Table Basics – Table Pointers – Creating a Page Template – Template Examples. Web Typography: Type Design Principles – Controlling Typography with the Element – Controlling Typography with Cascading Style Sheets – Styling with CSS.	10	CO3
IV	Graphics and Color: File Format Basics – Computer Color Basics – Choosing a Graphics Tool – Using the Element – Working with Hexadecimal Colors.	8	CO4
V	HTML Frames: Understanding Frames – Frame Syntax – Targeting in Framesets –Planning Frame Content. Publishing and Maintaining Your Web Site: Publishing Your Web Site – Testing Your Web Site – Refining and Updating Your Content – Attracting Notice to Your Web Site.	12	CO5

Text Book	
1.	Joel Sklar. 2001. Principles of Web Design. [First Edition]. Thomson Learning and Vikas, New Delhi.
Reference Books	

PRINCIPAL
 K. S. Rangasamy College of Arts & Science
 (Autonomous)
 TIRUCHENGODE - 637 215
 Namakkal-Dt. Tamil Nadu, INDIA



Mr. M. PRASAD, M.Sc., M.B.A., M.F...
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215. Tamilnadu. INDIA

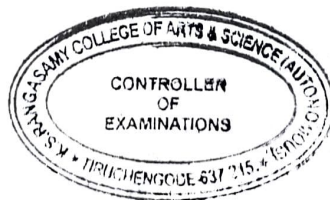
18UCCM502	CORE XII: AUDITING THEORY AND PRACTICE	SEMESTER - V	
Course Objectives The course aims <ul style="list-style-type: none"> To lay a strong foundation of become a professional accounting executive. To get a knowledge on all kinds of business auditing and accounting practices To learn audit of all kinds of receipts and payment. 			
Credits : 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Introduction - Meaning and Object of Audit - Difference between Auditing and Accountancy - Kinds of Audit - Advantages and Limitations of Audit - Audit Programmes and Working Papers.	10	CO1
II	Internal Control - Meaning and Object - Internal Check - Meaning and Object - Features of Good Internal Check System - Internal Control regarding Cash, Purchases, Sales, Payment of Wages and Stores.	10	CO2
III	Vouching - Meaning - Objects - Features of Good Voucher - Procedure and Importance - Vouching of Cash Transactions - Cash Receipt - Cash Payments - Valuation and Verification of Assets and Liabilities - Difference between Valuation and Verification.	10	CO3
IV	Auditor - Appointment, Qualification, Disqualification, Removal, Duties, Power and Liabilities - Civil Liabilities and Criminal Liabilities - Remuneration of Auditor - Auditor's Report - Types of Audit Report.	10	CO4
V	Specialized Audits - Features - Various Incomes and Expenditure - Rules and Procedures to be followed in Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions - Hospital - Hotel.	10	CO5



PRINCIPAL

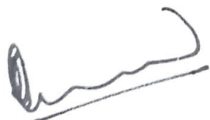
K. S. Rangasamy College of Arts & Science
(Autonomous)

TIRUCHENGODE - 637 215
Namakkal-Dt. Tamil Nadu. INDIA

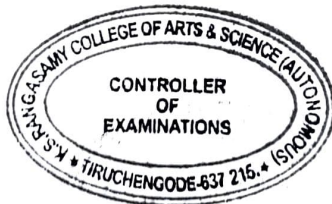



Mr. M. PRASAD, M.Sc., M.B.A., M.F.A.
Controller of Examinations
K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215. Tamil Nadu. India

18UCCSB301	SBC I: BANKING LAW	SEMESTER - III	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To impart the knowledge of banking to become a successful banker. To make the students to understand the banking practices To make the students to understand the Electronic Banking system 			
Credits : 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	Introduction - Origin of Banking - Definition - Banker and Customer Relationship - General and Special - Special Types of Customers - Types of Deposits - Origin and Growth of Commercial Banks in India.	06	CO1
II	Cheque: Meaning – Characteristics – Essential features. Crossing: Meaning - Types of Crossing – Importance. Endorsement: Meaning - Definition - Types - Rules	06	CO2
III	Paying Banker: Meaning - Payment of Cheque - Precautions of Paying Banker - Refusal for Payment - Duties - Statutory Protection - Payment in Due course	06	CO3
IV	Collecting Banker: Meaning - Precautions of collecting banker - Duties - Statutory Protection - Consequence of Negligence – Responsibility of Collecting Banker	06	CO4
V	Electronic Banking - Meaning - Benefits - Internet Banking - Home Banking - Mobile Banking - Virtual Banking - E-Payments – RTGS - NEFT - ATM Cards - Biometric Cards - Debit, Credit, Smart Cards and ECS - E-Money - Electronic Purse - Digital Cash.	06	CO5




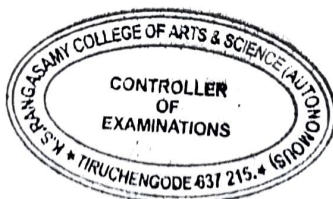
Mr. M. Prasad
K. S. Rangasamy College of Arts & Science
(Autonomous)
TIRUCHENGODE - 637 215
Namakkal-Dt. Tamil Nadu. INDIA




Mr. M. PRASAD, M.Sc., M.B.A., M.P.M.
Controller of Examinations
K. S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215. Tamil Nadu.

18UCCSB401	SBC II: MARKETING MANAGEMENT	SEMESTER - IV	
Course Objectives The course aims <ul style="list-style-type: none"> To impart knowledge regarding successful marketing practices. To understand the product selling and marketing concepts. To educate and make apply the marketing practices in business and marketing jobs efficiently. 			
Credits : 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	Market and Marketing: Meaning – Evolution of marketing - Classification of Markets - Marketing - Nature and Importance - Modern Marketing Concepts - Functions of Marketing – Innovations of Modern Marketing: Social Marketing –Online Marketing - Meaning - Features and Advantages.	06	CO1
II	Product: Definition of Product - Product Mix - Product Planning and Development - Product Life Cycle – Branding: meaning – essentials – benefits – types of brand. Packaging: meaning – functions – kinds – essentials.	06	CO2
III	Pricing: Meaning – Objectives - Importance - Factors influencing Pricing Decision - process of Price Determination of a Product - Basic Pricing Policy - Kinds of Pricing	06	CO3
IV	Channels of Distribution: Meaning and Definition - Functions of Marketing Channel - Basic Channels of Distribution – (Zero, one, two and three level channels) - Factors Considered in Selecting Channel	06	CO4
V	Sales Promotion: Meaning – Objectives – Kinds of Sales Promotion - Consumer Sales Promotion, Dealer Sales Promotion and Sales force promotion. Personal Selling: Meaning- Benefits - Kinds of Salesman - Qualities of Good Salesman – Advertising: meaning - Benefits - Kinds - Objections - Kinds of Advertising Media - Advertisement Evaluation – Needs – Methods	06	CO5


PRINCIPAL
 K. S. Rangasamy College of Arts & Science
 (Autonomous)
 TIRUCHENGODE - 637 215
 Namakkal-Dt. Tamil Nadu, INDIA

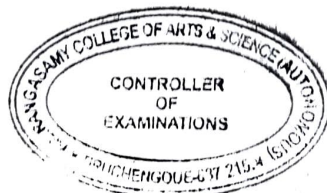



Mr. M. PRASAD, M.Sc., M.B.A., M.A.
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamil Nadu, India

18UCCSB601	SBC IV: FINANCIAL MANAGEMENT	SEMESTER - VI	
Note: ✓ <i>Distribution of Marks: Problems 15% and Theory 85%,</i> ✓ <i>Unit IV is problem oriented.</i>			
Course Objective: The course aims <ul style="list-style-type: none"> To enrich the students with the knowledge required for resource management in the Corporate Sector. To apply financial concepts in a critical situation, this decides the fate of the organization. 			
Credits : 2		Total Hours: 30	
UNIT	CONTENTS	Hrs	CO
I	Finance: meaning and Definition – Nature, importance and Scope of Financial Management - Objectives – Role of financial manager – Time value of money - Relationship between Risk and Return.	6	CO1
II	Source of Finance: Short Term and Long Term. Capital Structure: Meaning – Capital Structure and Financial Structure – Optimum Capital Structure – Capital Structure Theories: Net Income – Net Operating Income – Traditional – MM approach.	6	CO2
III	Working Capital Management: Meaning and Definition, concept and objectives – working capital policies – factors affecting working capital requirements – forecasting working capital requirements.	6	CO3
IV	Cost of capital: Concept – Importance – Calculation of Weighted Average Cost of Capital (WACC) - Capital Budgeting decisions – Nature – Types – Evaluation criteria – Techniques: Non Discounted cash flow method – Payback period - Accounting rate of return – Discounted cash flow method – Net Present Value – Internal Rate of return – Profitability Index.	6	CO4
V	Leverages: Meaning – Types – Significance. Dividend policy - Concept of dividend policy - factors affecting dividend policy - Forms of dividend policy - Forms of dividends.	6	CO5



PRINCIPAL
 K. S. Rangasamy College of Arts & Science
 (Autonomous)
 TIRUCHENGODE - 637 215
 Namakkal-Dt. Tamil Nadu, INDIA

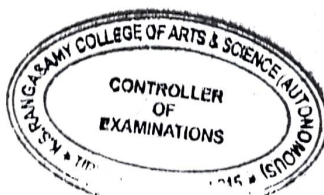



Mr. M. PRASAD, M.Sc., M.B.A., M.A.,
 Controller of Examinations
 K.S. Rangasamy College of Arts & Science (Autonomous)
 Tiruchengode - 637 215, Tamil Nadu

18UCCSB501	SBC- III FUNDAMENTALS OF BUSINESS RESEARCH	SEMESTER - V	
Note: ✓ <i>Distribution of Marks: For Problems 10% and Theory 90%,</i> ✓ <i>Chi-Square Test in IV Unit is problem oriented.</i> Course Objective: The course aims <ul style="list-style-type: none"> To make the students to understand the basic concepts of research applied in the competitive corporate research world. To understand basic research methodology. 			
Credits : 2		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Research - Objectives of Research - Motivation in Research - Types of Research - Research Approaches - Research process - Important Sample Designs - Criteria of Good Research - Problems Encountered by Researchers in India.	10	CO1
II	Research Problem - Selecting the Problem - Necessity of Defining the Problem - Technique Involved in Defining a Problem - Meaning of Research Design - Need for Research Design - Features of a Good Design - Sampling Design -Steps in Sample Design - Criteria of Selecting a Sampling Procedure - Characteristics of a Good Sample Design - Different types of Sample Designs.	10	CO2
III	Data Collection - Methods of Data Collection - Collection of Primary Data - Collection of Secondary Data - Difference Between Questionnaires and Schedules - Guidelines for Constructing Questionnaire/Schedule - Guidelines for Successful Interviewing.	10	CO3
IV	Processing and Analysis of Data - Processing Operations – Problems in processing-Hypotheses - Characteristics of hypothesis - Basic Concepts Concerning Testing of Hypotheses – Procedure for Hypotheses testing - Chi-Square Test - Conditions For The Application of Chi-Square Test.	10	CO4
V	Interpretation & Report Writing - Technique of Interpretation - Precautions in Interpretation -Significance of Report Writing - Different Steps in Writing Report - Precautions for Writing Research Reports - The Computer: it's Role in Research - Computer Technology - Computers and Researchers - Limitations of Computer-based Analysis.	10	CO5

PRINCIPAL

K. S. Rangasamy College of Arts & Science
(Autonomous)
TIRUCHENGODE - 637 215
Namakkal-Dt. Tamil Nadu. INDIA



Mr. M. PRASAD, M.Sc., M.B.A., M.F.
Controller of Examinations
K.S. Rangasamy College of Arts & Science (Autonomous)
Tiruchengode - 637 215, Tamil Nadu.