

K. S. Rangasamy College of Arts and Science (Autonomous),
Tiruchengode - 637 215

Department of Commerce (CA)

List of New Courses Introduced 3

- Multimedia Lab
- Indirect Tax
- Commerce Practical
- Project

Encls:

1. Copy of Scheme of Examination
2. Syllabus Copy of New Courses
3. Mapping of Courses of New Courses

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.Ph.
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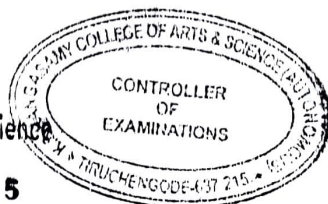



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SCHEME OF EXAMINATION


Subject Code	Subjects	Hrs	Exam Dur Hrs	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
		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: Environmental studies	2	3	25	75	100	2
		30					22

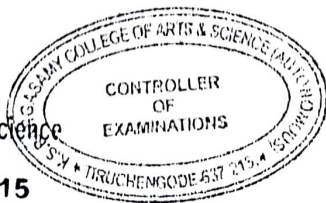

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Subject Code	Subject	Hrs	Exam Dur	Maximum Marks			Credi Points
				CA	CE	Total	
Third Semester Part - III							
18UCCM301	Core V: Company Accounts	6	3	25	75	100	5
18UCCM302	Core VI: Business Management	5	3	25	75	100	4
18UCCM303	Core VII: Visual Basic	5	3	25	75	100	3
18UMACCA301/ 18UBACCA301	Allied- III: Business Mathematics and Operations Research / Entrepreneurial Development	4	3	25	75	100	4
18UCCMP301	Core Practical III: Visual Basic	2	3	40	60	100	2
Part - IV							
	NMEC I	2	3	25	75	100	2
18UCCSB301	SBC I: Banking Law	3	3	25	75	100	2
Non Credit							
18ULS301	Career Competency Skill I	1		-	-	-	-
	Add on Course	2	3	-	100	100	-
		30					22
Fourth Semester Part - III							
18UCCM401	Core VIII: Advanced Company Accounts	6	3	25	75	100	5
18UCCM402	Core IX: Business Law	5	3	25	75	100	4
18UCCM403	Core X: Principles of Web Designing	5	3	25	75	100	3
18UBACCA401/ 18UMACCA401	Allied IV: Business Statistics / Human Resource Management	4	3	25	75	100	4
18UCCMP401	Core Practical IV: Web Designing	2	3	40	60	100	2
Part - IV							
	NMEC II	2	3	25	75	100	2
18UCCSB401	SBC II: Marketing Management	3	3	25	75	100	2
Non Credit							
18ULS401	Career Competency Skill II	1	3	-	-	-	-
	Add on Course	2	3	-	100	100	-
		30					22

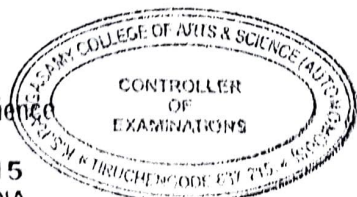

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Subject Code	Subject	Hrs	Exam Dur	Maximum Marks			Credit Points
				CA	CE	Total	
Fifth Semester							
Part - III							
18UCCM501	Core XI: Cost Accounting	5	3	25	75	100	5
18UCCM502	Core XII: Auditing Theory and Practice	5	3	25	75	100	3
18UCCM503	Core 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

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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



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18UCCMP601	CORE PRACTICAL VI: MULTIMEDIA LAB	SEMESTER - VI	
Course Objectives			
The course aims			
<ol style="list-style-type: none"> 1. To build the basic concepts of Photoshop and its applications. 2. Creating new visuals, edit images, add effects, overlays and eventually create professional designs. 3. Learn the basic concepts and vector-based designing in coreldraw. 4. Developing any kind of vector designing based on the lining. 			
Credits : 2		Total Hours: 30	
S.No	Experiment	Hrs	CO
(A) Photoshop			
1.	Designing a Business Card.	3	1
2.	Changing the Background of an Image and using filter tools.	3	1
3.	Creating a Brochure for your Department Event.	3	2
4.	Designing a Image editing, Color change, image extraction and merging of images.	3	2
5.	Designing a Smoothing of sharp edges, Text on images and Remove red eyes.	3	3
6.	Designing a Greeting card. Working with layers and Filters.	3	3
(B) CorelDraw			
7.	Creating a poster with Custom Text Effects and using different tools.	3	4
8.	Creating a poster with Custom Shapes and applying Interactive Transparency Tool options.	3	4
9.	Creating 3D Box effects with elliptical background texture.	3	4
10.	Creating a poster with Splat, typographic Portrait design.	3	5
11.	Creating Rainbow effect in a poster using Interactive Envelope and Fountain Fill Tool.	3	5
12.	Creating a colourful 2-fold brochure template.	3	5


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Reference Books:	
1.	Prof.Satish Jain.2014. Photoshop CS6 Training Guide [First Edition]. BPB Publications.
2.	Dr Bittu Kumar. 2016. Adobe Photoshop . [Third Edition]. V&S Publishers.
3.	Prof.Satish Jain.2016. CorelDraw Training Guide [Third Edition]. BPB Publications.
4.	DT Editorial Service.2018. CorelDraw In Simple steps [Third Edition]. Dreamtech press.

Reference Websites:	
1.	https://Photoshopesentials.com/basics/photoshop-layers-learning-guide
2.	https://www.offshoreclippingpath.com/photoshop-cc-toolbar-tools/
3.	https://blog.entheosweb.com/tutorials/dance-party-poster-design-with-coreldraw (1, 2 and 3)
4.	https://blog.entheosweb.com/tutorials/poster-design-in-coreldraw (4 and 5)
5.	https://blog.entheosweb.com/tutorials/create-3d-boxes-in-coreldraw (6)
6.	https://blog.entheosweb.com/tutorials/colorful-brochure-design-in-coreldraw (7)
7.	https://blog.entheosweb.com/tutorials/how-to-create-a-typography-portrait-design-in-coreldraw (8)

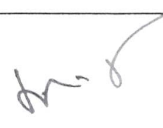
COURSE OUTCOMES (CO)

After completion of the course, the students will be able to:

CO1	Understand the Photoshop environment, Identify terminology, advantages and limitations of image editing software.
CO2	Manipulate, create and edit digital images for print or web.
CO3	Utilize effectively multiple methods of artwork and workspace.
CO4	Understand and able to working with the different tools in CorelDraw.
CO5	Enable to create illustrations for newsletters, brochures, logos and web graphics in CorelDraw.


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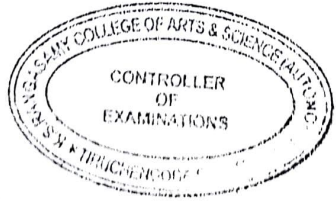

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18UCCMP602	CORE PRACTICAL VII COMMERCE PRACTICAL	SEMESTER - VI	
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To learn how to prepare invoice, vouchers, endorsing and crossing of cheques To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc 			
Credits: 2		Total Hours : 35	
UNIT	CONTENTS	Hrs	CO
I	Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes. Preparation of Bin card and Inventories. Preparation of Cost Sheets.	7	CO1
II	Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's. Drawing and endorsing of bills of exchange and promissory notes.	7	CO2
III	Filling up of application forms for admission in cooperative societies. Filling up of loan application forms and deposit challan. Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.	7	CO3
IV	Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms. Preparation of agenda and minutes of meetings-both general body and board of directors.(students are asked to write agenda and minutes of their own and should not use printed format)	7	CO4
V	Filling up of an application form for LIC policy, filling up of the premium form- filling up the challan for remittance of premium. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy. Filling up income -tax returns and application for permanent account number.	7	CO5

Dr. V

[Signature]

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Note :

Students may be asked to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted.

Distribution of marks for Commerce Practical is as follows:

Practical:	50 Marks (5 Q x 10 Marks =50 Marks)
Viva-Voce :	10 Marks
Record Note :	40 Marks (Internal)
Total :	100 Marks

COURSE OUTCOMES (CO)


After completion of the course, the students will be able to:

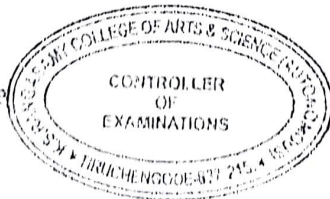
CO1	Know how to prepare the invoice, receipts and other documents
CO2	Understand the drawing, endorsing and crossing of cheques
CO3	Learn the procedure for filling up of various application forms
CO4	Prepare the agenda and minutes of company meetings
CO5	Identify the procedure for filling up income -tax returns and application for permanent account number

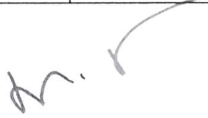
MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	M	M	M	M
CO2	M	M	H	H	M
CO3	L	H	M	M	M
CO4	L	M	H	H	H
CO5	M	H	H	M	M

H-High; M-Medium; L-Low


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18UCCMPR601	Project & Viva Voce	SEMESTER - VI
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Total Hours: 40

Organization of the Project:

The students have to take up a group project work (5 to 7 students in a group) for 100 marks.

Project Timeframe:

The students should choose a topic for the project in the beginning of the V semester and submit the report by the end of the VI semester. This component will be included in the VI semester itself.

Areas of the Project:

Commerce and its related applications

Work Diary:

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.

Monitoring of the Project:

The project work undertaken will be assessed in a phased manner on a regular basis.

Scheme of Evaluation:

Internal Evaluation:

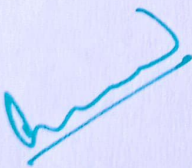
CIA Mark Distribution:

I Review - Selection of the field of study, Topic & Research Design:	10 Marks
II Review - Literature, Data collection and Analysis:	10 Marks
III Review & Work Diary:	5 Marks
Record Note:	15 Marks

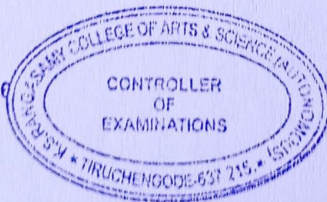
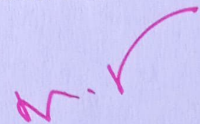
Total CIA Marks ----- **40 Marks**

External Evaluation: Viva-Voce: ----- **60 Marks**

Total External Marks ----- **60 Marks**



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18UCCEL501	Elective I: INDIRECT TAX	SEMESTER – V	
Note: Question paper shall cover 100% theory			
Course Objectives			
The course aims			
<ul style="list-style-type: none"> To enable the students to understand the basic concepts GST and Customs Act. To impart knowledge and expertise required for indirect tax planning. To enable to the student know the different kinds of indirect taxation in the business. 			
Credits : 4		Total Hours: 50	
UNIT	CONTENTS	Hrs	CO
I	Introduction and Structure GST: Types of Taxes-Differences Between Direct and Indirect Taxes- Features Indirect Taxes-Evaluation of GST in India- Salient Features of GST In India-Merits And Demerits of GST-Structure of GST-Central Goods and Service Tax (CGST)- State Goods and Service Tax (SGST)- Union Territory Goods and Service Tax (UTGST)- Central Goods and Service Tax (CGST).	10	CO1
II	GST Council and Registration: Goods and Services Tax Council (GST Council)-Functions of GST Council-Goods and Services Network (GSTN)-Functions and Services Rendered by GSTN-Registration - Merits of Registration-Types of Registration-Exemption From Registration-Procedure of Registration-Cancellation for Registration.	10	CO2
III	Supply Under GST and Payment Taxes Under GST: Supply Under GST-Forms of Supply-Goods-Services-Types of Supply-Individual Supply-Composite Supply-Mixed Supply-Modes of Supply-Time of Supply- Time of Supply of Goods and Services-Types of Value of Supply-Exemptions from GST-Payment of Taxes-Types Payment Under GST-Person Liable to Pay GST.	10	CO3
IV	Return, Assessment and Types of Audit under GST: Return-Types Returns Under GST-Types of Assessment under GST-Self	10	CO4

	Assessment-Provisional Assessment-Assessment Non-Filers of Returns-Assessment of Unregistered Persons-Summary Assessment in Special Cases-Types of Audit under GST-Audit When Exceeds Prescribed Limit-Audit by Tax Authorities-Special Audit.		
V	Customs Act 1962: Basic Concepts of Customs Law –Sources of Customs Law-Important Definitions Under Customs Act-Types of Goods-Types of Customs Duty- Important Terms Used in Customs-Import and Procedure-Exemptions From Custom Duty.	10	CO5

Text Books	
1.	<i>Dr.Niti Bhasin and Dr.Sameer Lama (2018): GST and Custom Law</i> , Taxmann Publications (P.) Ltd, New Delhi.
2.	<i>CA (Dr.)K.M.Bansal (2018):GST and Custom Law</i> , Taxmann Publications (P.) Ltd, New Delhi.
Reference Books	
1.	<i>V.S. Datey (2018): GST Law & Practice with Customs & FTP</i> , Taxmann Publications (P.) Ltd, New Delhi.
2.	<i>Mohd. Rafi (2018): Indirect Tax Management & Practice</i> , Bharat Law House Pvt. Ltd, New Delhi.
3.	<i>Raj K Agrawal Shivangi (2018): GST</i> ,Taxmann Publications (P.) Ltd, New Delhi.
4.	<i>Vivek Laddha Pooja Patwari (2018): GST</i> , Taxmann Publications (P.) Ltd, New Delhi.
5.	<i>FCA. Vineet Gupta and Dr. N.K. Gupta (2018): Goods & Services Tax Law, Practice & Procedures</i> , Bharat Law House Pvt. Ltd, New Delhi.

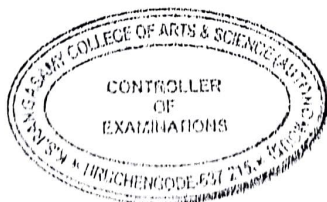


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COURSE OUTCOMES (CO)


After completion of the course, the students will be able to:

CO 1	Understand the basic concepts and definition of indirect taxation.
CO 2	Identify the different types of organizational authorities' involved GST.
CO 3	Understand the basics supply and point of taxation in GST.
CO 4	Know the various types of return and assessment procedure used in GST.
CO 5	Recognize the basic concepts of customs duty and identify the different types of customs duty.

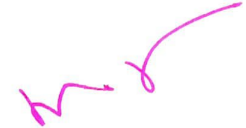
MAPPING

CO \ PSO	PSO1	PSO2	PSO3	PSO4	PSO5
CO1	M	H	M	H	M
CO2	L	H	M	L	H
CO3	M	H	M	M	M
CO4	L	H	H	H	L
CO5	M	H	L	H	H

H-High; M-Medium; L-Low


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