UNIVERSITY OF MADRAS  
B.Com. Computer Applications  
(With effect from the academic year 2016-2017)  
ANNEXURE-II  
REVISED SCHEME OF EXAMINATION:  

SEMESTER I  

<table>
<thead>
<tr>
<th>Course content</th>
<th>Name of subject</th>
<th>Ins Hrs</th>
<th>Credits</th>
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<td>3</td>
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<td>4</td>
<td>3</td>
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<tr>
<td>PART II</td>
<td>Core – Paper I : Financial Accounting</td>
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<td></td>
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<td></td>
<td>Allied Paper I : Business Economics</td>
<td>6</td>
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<td>PART III</td>
<td>Basic Tamil / Advanced Tamil / NME</td>
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<tr>
<td></td>
<td>Soft Skill-I</td>
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<td>3</td>
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Non Major Elective Papers:-
Any one of the following:
1. Basics of Computer
2. Basics of Retail Marketing
3. An Overview of ISO

SEMESTER II  

<table>
<thead>
<tr>
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<td>4</td>
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<td>Allied Paper II : Indian Economy</td>
<td>6</td>
<td>5</td>
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Non-majorElectivePapers
Anyoneofthefollowing:
1. Consumer Protection and Consumer Rights
2. Basics of Business Insurance
3. Fundamentals of Disaster Management
4. Concept of Self Help Group
### SEMESTER III

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<td>Core Paper V: Corporate Accounting</td>
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<td>Core Paper VIII: Object Oriented Programming with C++ (Theory &amp;Practicals)</td>
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### SEMESTER IV

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## SEMESTER V

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<td>4</td>
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<td>Core Paper XV: Elements of Cost Accounting</td>
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<td>Elective Paper I: 1. Income Tax Law &amp; Practice – I (or) 2. Portfolio Management (or) 3. Research Methodology</td>
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<td>5</td>
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## SEMESTER VI

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<td>Core-Paper XVII: Financial Services</td>
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<td>Core Paper VIII: Human Resource Management</td>
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<td>Core Paper XIX: Management Accounting</td>
<td>6</td>
<td>4</td>
<td>25</td>
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<td>Core Paper XX: Web Technology ( Theory &amp;Practicals )</td>
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<td>Elective Paper II: 1. Income Tax Law &amp; Practice – II (Or) 2. Project Work (Group)</td>
<td>6</td>
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<tr>
<td>PART V</td>
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The following distribution of marks for Computer related subjects which have both theory and practical (syllabus combined both theory and practical in each paper together) in B.Com Computer Applications be followed:

<table>
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<tr>
<th>PAPER</th>
<th>INTERNAL</th>
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<tr>
<td>Theory</td>
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<tr>
<td>Practical</td>
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</tbody>
</table>

Finally, theory marks (100) be reduced to 60% and practical marks (100) be reduced to 40%.

*****

AC.F’16
UNIVERSITY OF MADRAS
B.Com. Computer Applications
(with effect from the academic year 2016-2017)

REVISED SYLLABUS

I SEMESTER

Core Paper I - FINANCIAL ACCOUNTING

Objectives

1. To enable the students to know the Principles of Accounting in General.

Unit I : Introduction

Unit II : Final Accounts
Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

Unit III : Rectification of Errors and Bank Reconciliation Statement

Unit IV : Depreciation and Insurance Claims

Insurance Claims - Calculation of Claim Amount - Average Clause.

Unit V : Single Entry System

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
1. Gupta, R.L & Gupta, V.K, Advanced Accounting, Sutthan Chand & Sons, New Delhi
4. Shukla & Grewal, Advanced Accounting, S.Chand & Co. New Delhi

E-Resources:

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com
UNIT - I

Data and Information: Types of data simple model of a Computer - Desktop Computer, Acquisition of numbers and textual data: Introduction - Input units - internal representation of numeric data, representation of characters in computers.

UNIT - II

Acquiring graphical data: introduction - Acquisition of textual data, pictures - Storage format for pictures - Image acquisition with digital camera. Acquiring audio data - Acquisition of video - processing and displaying textual data.

UNIT - III

Data Storage: Introduction - Memory cell - RAM, ROM, Floppy Disk Drive, CD ROM - Central Processing Unit - Output Devices.

UNIT - IV

Computer software - Computer networks - Data organization. Some Internet applications - Email - WWW - Information Browsing Service - Information retrieved from World Wide Web - Audio on internet.

UNIT - V


TEXT BOOKS:


REFERENCE BOOKS

UNIT I


Definition – Scope and Importance of Business Economics


UNIT II

Demand and Supply Functions:


UNIT III


UNIT IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer’s equilibrium – Economies of Scale

Cost Classification – Break Even Analysis

UNIT V


Recommended Texts
1. S. Shankaran, Business Economics - Margham Publications - Ch -17
NON MAJOR ELECTIVE – Any one of the following (Semester wise),
I SEMESTER
1. BASICS OF COMPUTER

INTRODUCTION - UNIT – I
1. Introduction to computers
2. Input Devices
3. Output Devices
4. Operating System

MS WORD – UNIT - II
5. Text Manipulations
6. Usage of Numbering, Bullets, Footer and Headers
7. Usage of Spell check, Find & Replace
8. Text Formatting
9. Picture insertion and alignment
10. Creation of documents, using templates
11. Creation templates
12. Mail Merge Concepts
13. Copying Text & Pictures from Excel

MS-EXCEL - UNIT – III
14. Cell Editing
15. Usage of Formulae and Built-in Functions
16. File Manipulations
17. Data Sorting (both number and alphabets)
18. worksheet Preparation
19. Drawing Graphs
20. Usage of Auto Formatting

MS-POWER POINT – UNIT – IV
21. Inserting Clip arts and Pictures
22. Frame movements of the above
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates

INTERNET – UNIT – V
27. Introduction to Internet
28. WWW
29. E-Mail

REFERENCE BOOKS :
2. Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing
3. Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt, Jan Weingarten, BPB Publication.
2. BASICS OF RETAIL MARKETING

UNIT – I
Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

UNIT – II
Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

UNIT – III
Retail location factors – Branding in retailing – private labeling – Franchising concept.

UNIT – IV
Communication tools used in Retailing – Sales promotion, e-tailing- window display

UNIT - V
Supply chain management – definition – importance – Role of information Technology in retailing.

Reference Books:

1. Modern Retail Management – J.N.Jain & P.P.Singh  Regal Publications , New delhi

2. Retail Management – Suja Nair, Himalaya Publishing house.
UNIT-I


UNIT-II


UNIT-III


UNIT-IV

ISO 9001-2000 and QIS- Comparison of ISO 901 and the capability Maturity Model for software. Certification bodies operating Multinationals.

UNIT-V

ISO and how to hire an ISO 9000 Consultant- What is Internal Quality Auditing.

REFERENCE BOOKS

   A.K.Chakraborty
   P.K.Basu
   S.C.Chakravarthy

PUBLICATIONS: Asian Books Pvt. Ltd.
UNIT – I PERSONAL (SELF) HEALTH CARE

Personal Hygiene – Personal Diet pattern – Self health maintenance by yoga and other spiritual practice – Drills

UNIT – II FAMILY HEALTH CARE

Family hygiene – group health care by vaccination – propitiation and prevention – Sanitation and diet patterns

UNIT - III COMMUNAL HEALTH CARE

Mass – Hygiene (Social Hygiene) – Environmental Hygiene - Communal health care centres – Hospitals – Statistical bodies - Government and Non government organizations (NGO) for propagation of nutritious diet patterns - maintained by voluntary health organizations and government schemes.

UNIT – IV HEALTH AWARENESS

Health awareness programme organized by governmental and non governmental agencies. Communal amenity programme.

UNIT – V HEALTH DISASTER MANAGEMENT

First Aid – Disaster management techniques like epidemic eruption control, management and eradication.

Books for reference:

Text books on

1. Social and preventive Medicine, K. Park, Brimnot publishers
II SEMESTER

Core Paper III - ADVANCED FINANCIAL ACCOUNTING

Objectives

1. To enable the students to get a comprehensive understanding of the Financial Accounting
2. To make the students know the various methods of maintaining the accounting records in various forms of Business.

Unit I : Branch Accounts
Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

Unit II : Departmental Accounts
Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

Unit III : Hire Purchase and Instalment System
Hire Purchase System - Default and repossession - Hire Purchase Trading Account.
Instalment System - Calculation of Profit.

Unit IV : Partnership Accounts
Admission of a Partner - Retirement of a Partner - Death of a Partner.

Unit V : Partnership Accounts
Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.onlinelibrary.wiley.com
MSWORD

1. Text Manipulations.
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, and Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Creating Tables. Splitting, merging, and editing Cells in Table
8. Mail Merge Concepts
9. Prepare a Resume
10. Create an advertisement

MS-EXCEL

11. Worksheet Preparation
12. Copying Text & Pictures from Excel MS-EXCEL
13. Cell Editing
14. Usage of Formulae and Built-in Functions
15. Creation of Pivot tables.
15. Usage of Formulae and Built-in Functions
16. Preparing Charts and Graphs
17. Macros
18. Data Filtering & Data Sorting (both number and alphabets)
19. Usage of Auto Formatting
20. Importing and exporting of Word to Excel

POWER POINT

21. Inserting Clip arts and Pictures
22. Frame movements in presentation
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates
27. Applying Custom animation effects.
Allied Paper II : INDIAN ECONOMY

UNIT I

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT-II

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

UNIT-III

Agriculture –Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT IV

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

UNIT V

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

Recommended Texts

1. I.C. Dingra, Indian Economy
NON MAJOR ELECTIVE – Any one of the following (Semester wise)
Common syllabus to B.Com., B.Com (Accounting Finance), B.Com (Banking Management), B.Com.(C.A), B.Com. ISM & B.Com (Marketing Management),
II SEMESTER

1. CONSUMER PROTECTION AND CONSUMER RIGHTS

UNIT - I
Introduction of consumer protection act 1986 – other amendments – salient features

UNIT – II
Definitions of the terms - consumer - appropriate laboratory - complainant - consumer dispute - complaint - restrictive trade practice.

UNIT - III
The various consumer rights: - right to safety, Right to information, Right to choose, - right to be heared - Right against exploitation - Right to consumer education

UNIT - IV
Consumer protection councils: - Central - State.

UNIT - V
Consumer disputes redressal agencies: - Direct forum - State commission - National commission

REFERENCE BOOKS:

1. LECTURES ON TORTS AND CONSUMER PROTECTION LAWS BY DR. REGA SURYA RAO -- ASIA LAW HOUSE. HYDERABAD.

2. CONSUMER PROTECTION LAWS -- BY PROF. RAKESH KHANNA -- CENTRAL LAW AGENCY.
2. BASICS OF BUSINESS INSURANCE

Unit – I
Introduction to Insurance – Type of Insurance – Principles of Insurance.

Unit – II
Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

Unit – III
Life insurance products – Term, Whole life, Endowment.

Unit – IV
Introduction to general Insurance – fire, marine and motor insurance.

Unit – V
Government and insurance companies – LIC India- private players in Insurance in India.

Text Books Recommended:
Dr. N. Premavathy – Elements of Insurance, Sri Vishnu Publications, Chennai.
Dr. A. Murthy – Elements of Insurance, Margham Publications, Chennai
M. N. Mishra – Insurance, Principles and practice, S. Chand & Co. Ltd., New Delhi

References
Nalini Prava Tripathy, Prabir Paal – Insurance Theory & Practice, Prentice Hall of India
3. FUNDAMENTALS OF DISASTER MANAGEMENT

Objectives

1. To develop an understanding of the process of Disaster Management.
2. To understand the mitigation programmes of Disaster Management.
3. To develop an understanding of the Disaster Management poling and legislation.

UNIT I

Meaning, definition, basic aspects and types of disasters.

UNIT II

Stages IN Disaster - Pre, during and post disaster.

UNIT III

Disaster Mitigation – guiding principles of Mitigation. Formulation and implementation of Mitigation programmes.

UNIT IV

Disaster training – Utilisation of resources, training and public awareness.

UNIT V

Disaster Management policy and legislation; Disaster Management – Strategy in India.

Books for Reference

4. CONCEPT OF SELF HELP GROUPS

Objectives of the course
1. To develop an understanding of the basic concepts of SHGS.
2. To enable the students Understand the operative mechanisms of SHGS
3. To Help the students to know about the various activities undertaken by SHGS
4. To help the students to understand the concept of women empowerment through SHGS
5. To develop an understanding of the role of govt. & NGO’s for the development of SHGS.

UNIT - I Meaning, Concept and Functions of SHGS
UNIT - II Women empowerment through SHGS
UNIT - III Micro finance through SHGS
UNIT - IV Social Development through SHGS
UNIT - V Role of Govt. and NGO’s in fostering SHGS

Bibliography

Journals
1. Yoja na, A Development Monthly, Chief Editor Anurag Misra, Published by Ministry of information and Broad casting.
III SEMESTER

Core Paper V - CORPORATE ACCOUNTING

Objectives

1. To enable the students about the Preparation of the Company accounts.
2. To motivate the students to understand the various Provisions of the Companies Act.

Unit I: Share Capital

Unit II: Debentures & Acquisition of Business

Unit III: Final Accounts

Unit IV: Valuation of Shares and Goodwill
Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

Unit V: Alteration of Share Capital
Meaning - Internal Reconstruction - Reduction of Share Capital.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
4. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org
Objectives

1. To highlight the Provisions of Law governing the General Contract and Special Contract.
2. To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I: Formation of Contract

Unit II: Offer, Acceptance and Consideration

Unit III: Other Elements of Valid Contract

Unit IV: Performance of Contract

Unit V: Sale of Goods Act

Suggested Readings
5. Pillai, R.S.N. & Chand, S. Business Law, S Chand & Co, Delhi
6. Ramaswamy, K.N., Business Law, S Chand & Co, Delhi
7. Shukla, M.C., Business Law, S Chand & Co.
8. Balachandran, V. & Thothadri, S. Business Law, Vijay Nicole Im prints Pvt. Ltd. Chennai

E-Resources
www.cramerz.com
www.digitalbusinesslawgroup.com
http://swcu.libguides.com/buslaw
Credits -4
To develop the skills of students to prepare accounting statements using accounting software

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

References:
1. K.K. Nidhani , Implementing Tally

List of Practicals
1. Company creation and account configuration
2. Account classification and accounts Master
3. Balance sheet
4. Profit and Loss account
5. Trail Balance
6. Stock Items and Reorder level
7. Purchase and sales orders
8. Invoice Entry
9. Inventory
10. Books of accounts
THEORY

Unit I:
Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.

Unit II:
Introduction to C++-Tokens, Keywords-Identifiers-Variables-Operators-Manipulators-Expressions-Control Structures.

Unit III:
Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions.

Unit IV:
Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.

Unit V:

Text Books:

PRACTICALS
1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
10. Text file program
Allied Paper III - BUSINESS STATISTICS

Objectives

1. To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.
2. To Customize the importance of Business Statistics for the Commerce Students.

UNIT - I Introduction
Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

UNIT- II Measures of Central Tendency and Measures of Variation
Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- III Correlation and Regression Analysis
Simple Correlation - Scatter Diagram - Karl Pearson’s Correlation - Spearman’s Rank Correlation - Regression - Meaning - Linear Regression.

UNIT - IV Time Series
Analysis of Time Series Data - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

UNIT - V Index Numbers
Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

2. Gupta SP and Archana Agarwal,Business Statistics (Statistical Methods ), Sultan Chand and Sons, New Delhi, 9th revised edition 2013

E-Resources

www.spss.co.in
https://statlearning.class.stanford.edu
http://www.mit.edu
www.springer.com
IV SEMESTER

Core Paper IX - ADVANCED CORPORATE ACCOUNTING

Objectives

1. To make the students understand the applications of Accounting Transactions in Corporate Sector.
2. To facilitate the students to understand the Provision of the Indian Companies Act.

Unit I : Company Accounts
Amalgamation, Absorption and External Reconstruction of Companies.

Unit II : Holding Company
Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owning excluded)

Unit III : Banking Company & Insurance Company
Preparation of – Final Accounts of Banking Insurance Companies.

Unit IV : Liquidation
Meaning - Preparation of Liquidator’s Final Statement of Account - Calculation of Liquidator’s Remuneration.

Unit V :
Accounting for Price Level Changes - Human Resource Accounting - Computrised Accounting Meaning.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings:

E-Resources

www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.education.svtuition.org
Core Paper X - PRINCIPLES OF MANAGEMENT

Objectives
1. To make the students to understand the basic concepts of management.
2. To prepare the students to know about the significance of the management in Business.

Unit I: Introduction

Unit II: Planning

Unit III: Organisation

Unit IV: Authority and Responsibility
Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation Vs Decentralisation.

Unit V: Direction Co-ordination & Control

Suggested Readings
7. Sundar, K. Principles of Management, Vijay Nicole Imprints Pvt. Ltd. ,Chennai

E-Resources
www.wisdomjobs.com
www.aima.in
www.clep.collegeboard.org
UNIT I:
Introduction to E-Commerce - Traditional Commerce - E-Commerce - International E-Commerce - The Internet - Origin of Internet - New user for the Internet - Commercial use of the Internet - Growth of Internet and web - Economic forces and E-Commerce - Transaction cost and role of E-Commerce - Value chains in E-Commerce - Strategic Business unit value chain in E-Commerce - Industry value chains - Role of E-Commerce.

UNIT II:

UNIT III:
Strategies for Marketing sales and promotion - creating an effective web presence - identifying and reaching customers - creating and maintaining brands on the web - Business models for selling on the web

UNIT IV:
Electric Data Interchange - EDI Applications in business - EDI legal security and privacy issues - Types of digital documents - Issues behind documents - Infrastructure - Corporate data warehouses

UNIT V:
Business Plans for Implementing E-Commerce - Planning the E-Commerce project -Setting objectives - Internal development and outsourcing - selecting a Hosting service - Managing E-Commerce implementation project management - Staffing -operations - Post implementation Audits-Overview of M-Commerce-Components of M-Commerce- M-Commerce applications.

TEXT BOOKS:
1. David Kosiur - Understanding E-Commerce
2. Kosiur - Understanding Electronic Commerce - PHI/Microsoft Press
3. PT Joseph - Electronic Commerce - Prentice-Hall Of India

REFERENCE BOOKS:
1. Gary P Schneider and James T Perry - Electronic Commerce
2. Pete Loshin & Paul A. Murphy - Electronic Commerce
3. Awad - Electronic Commerce - Prentice-Hall of India

CORE - XII - PROGRAMMING IN JAVA
(Theory & Practicals)

THEORY

UNIT – I

UNIT-II
Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

UNIT – III
Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming-Creating Threads-Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

UNIT – IV

UNIT – V

TEXT BOOKS:

REFERENCE BOOKS:

PRACTICALS
3. Determining the order of numbers generated randomly using Random class
4. Usage of Calendar Class and manipulation
5. String Manipulation using char array
6. Usage of Vector Classes
7. Implementing Tread based application and Exception Handling
8. Interfaces and Packages.
9. Working with Frames and Various controls
10. Working with Applet
11. Text files (copy, display, counting characters, words and lines)
12. Data file creating and processing for electricity billing.
Allied Paper IV - Elements of Operations Research

Objectives

1. To facilitate the understanding of the Concept of Operation Research.
2. To help the student to understand the various techniques of solving problems.

UNIT I : Introduction

UNIT II : Linear Programming Problem (LPP)
Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

UNIT - III : Methods of LPP
Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

UNIT - IV : Transportation Problems
Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North-West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

UNIT - V : Game Theory
Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Payoff Matrix Value of game (simple problems only)

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-resources
http://www.learnaboutor.co.uk/
http://www.theorsociety.com/
www.orcomplete.com/
http://www.orsi.in/
V SEMESTER

Core Paper XIII - FINANCIAL MANAGEMENT

Objectives

1. To impart the basics of Financial Management for the benefit of Commerce students.
2. To enable the students to know the concepts of the Investment, Financing and Working Capital.

Unit I: Introduction

Unit II: Capital Structure

Unit III: Cost of Capital
Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

Unit IV: Dividend

Unit V: Working Capital

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
1. I.M. Pandey, Financial Management, Vikas Publishing House
3. S.N. Maheswari, Financial Management, Sultan Chand & Sons
4. Y. Khan and Jain, Financial Management, Sultan Chand & Sons

E-Resources
www.cpdwise.com
www.simplilearn.com
www.findtutorials.com
www.studyfinance.com
Core Paper XIV - PRACTICAL AUDITING

Objectives

1. To make the students to understand the concept of present day Auditing Practices.
2. To enable the students to gain knowledge of various techniques of Auditing.

UNIT I : Introduction

UNIT II : Vouching and Verification

Unit III : Audit and Accounting Standards

Unit IV : Auditors and Audit Report

Unit V : Recent Trends in Auditing
EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit - Types of Online Computer System Audit - Audit around with the Computers - Procedure of Audit under EDP system.

Suggested Readings
5. Practical Auditing, Dinkar Pagare, Sultan Chand & Sons

E-Resources
http://www.osbornebooksshop.co.uk/p/auditing_tutorial
www.mu.ac.in
www.learnthat.com

29
Core Paper XV - ELEMENTS OF COST ACCOUNTING

Objectives
1. To make the students to know the Process of Accounting for Cost Elements.
2. To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit I : Cost Accounting

Unit II : Cost Sheet

Unit III : Material Costing

Unit IV : Labour Costing

Unit V : Overheads Costing

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
2. Khanna, B.S. Pandey, I.M-Ahuja, G.K and Arora M.N., Practical Costing, S Chand & Sons
5. Prasad, N.K and Prasad, V.K, Cost Accounting, Book Syndicate

E-Resources
www.accounting lectures.com
www.accounting coach.com
http://simplestudies.com/accounting-lectures.html
www.accounting study guide.com
UNIT – I
Form – Form Property - variables – data types – string – numbers - Writing simple programs –
toolbox – Creating controls – name property – command button – access keys – image controls –

UNIT – II
Displaying information – Determinate loops – indeterminate loops – conditionals – built-in
functions (String, Numeric) – functions and procedures. Lists – arrays – controls arrays – combo
boxes – projects with multiple forms – Menus- MDI forms

UNIT – III
Database Management System – Advantages – Components – Class Diagram – Events -
Normalization – 1 NF – 2 NF – 3 NF

UNIT – IV
Oracle - an introduction – SQL *Plus Environment – SQL – Logging into SQL *Plus - SQL
Constraints – Creating Oracle Table – Displaying Table Information – Altering an Existing Table –
Dropping, Renaming, Truncating Table.

UNIT – V
DML- Insert and Select commands - Data access techniques: ADO – Connection object –
Recordset object.

Forms and Reports: Design of form and Report – Form Layout – Data Reports

TEXT BOOKS:
3. DATABASE SYSTEMS USING ORACLE – Nilesh Shah, 2nd edition, PHI.(Ch 4, 5)

PRACTICALS

I. Create necessary tables and write queries for the following problems.
1. Savings bank account for banking
2. Library information system
3. Inventory
4. Invoice

II. Create database and performing the operations given below using a Menu Driven program:
(a)Insertion, (b)Deletion, (c)Modification, (d)Generating a reports (Simple) for the following
Systems using Oracle
1. Payroll
2. Mark sheet Processing
3. Telephone directory maintenance

III. To create a Visual Basic application for a basic designer for drawing Line, Circle, Rectangle, Ellipse
and Triangle.

IV. To write a Visual Basic application for calculator that will perform simple as well as complex
calculations.

V. A company maintains the record of their employees as : Name, Designation , Details of the pay like
Gross pay, Provident Fund deductions, Professional tax and the Net pay. Keep the details of the pay
with insert, edit, delete and modify.
Elective Paper I
(1) - INCOME TAX LAW AND PRACTICE - I

Objectives

1. To provide a detailed understanding of the various provisions of I.T. Act.
2. To enable the students to about the Assessment Procedures and Tax Planning.

Unit I: Introduction

Unit II: Income from Salary
Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80.

Unit III: Income from House Property

Unit IV: Profits and Gains from Business or Profession
Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for Computing Incomes on estimated basis - Computation of Income from Business or Profession.

Unit V: e-filing & Submission of Returns
e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-Resources
www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in
Elective Paper I
(2) - PORTFOLIO MANAGEMENT

Objectives

1. To acclimate the students on the concept of Portfolio Management.
2. To facilitate the students to know the techniques of Portfolio Management.

No of Credits : 5

UNIT I : Introduction
Portfolio - Meaning - Objectives - Terms relating to Portfolio - Securities - Risk - Return - Introduction to Portfolio Management - Role of Portfolio Managers.

UNIT II : Value of Money
Time value - Computation of Present Value Interest Factor (PVIF), Future Value Interest Factor (FVIF), Present Value Interest Factor at an Annuity (PVIFA) - Future Value Interest Factor at an Annuity (PVIFA) Simple Problems relating to it.

UNIT III : Portfolio Analysis
Planning - Selection - Evaluation - Revision - Various Steps involved in Portfolio Development - Theories relating to Portfolio Analysis.

UNIT IV : Risk & Return
Interpretation of Risk & Return - Mean - Variance Analysis - B (Beta) Measures. Portfolio Diversification - Bond Valuation.

UNIT V : Need and Importance of Portfolio Management
Portfolio Management Vs Wealth Management - Introduction to Derivatives - Futures Options - Swaps - SEBI Regulations relating to Portfolio Operations.

Note : Questions in Sec. A, B & C shall be in the proportion of 80:20 between Theory and Problems.

Suggested Readings
1. Francis-Management of Investments, McGraw Hill
2. V.K. Bhalla- Investment Management, S Chand & Co
3. Gurusamy S, Security Analysis and Portfolio Management, Vijay Nicole Imprints, Chennai
4. Fisher &Jordan-Security Analysis & Portfolio Management, prentice Hall
5. Punithaathi Pandian- Security Analysis & Portfolio Management, Vikas Publishing House

E-Resources
www.portfoliomanagement.in
www.sebi.gov.in
www.moneycontrol.com
www.pms.sharekhan.com
Elective Paper - I
(3) - RESEARCH METHODOLOGY

Objectives

1. To expose the students to learn the area of Research
2. To make the students understand the Mecahnism of Research Analysis

UNIT I : Introduction

UNIT II : Research Design
Meaning - Need for Research Design - Features and Types - Preparation of Research Design.

UNIT III : Hypothesis
Formulation & Types of hypothesis - Sources of hypothesis - testing of hypothesis.

UNIT IV : Methodology
Collection of Data - Source of information - Primary and Secondary Data - Methods of Data Collection - Interview - Observation - Questionnaire - Schedules - Difference between Questionnaire and Schedule.

UNIT - V : Analysis of Data and Project Report

Suggested Readings
2. Panneerselvam, Research Methodology, Prentice Hall of India.
3. Krishnaswamy and Ranganathan, Research Methodology, Pears on Education India.

E-Resources
www.explorable.com
www.onlinelibrary.wiley.com
www.springer.com
www.emeraldinsight.com
VI SEMESTER

Core Paper XVII - FINANCIAL SERVICES

Objectives

1. To enable the students to understand the world of financial services.
2. To facilitate the understanding of the various Financial Services.

Unit I : Introduction

Unit II : Merchant Banking and Public Issue Management

Unit III : Money Market and Stock Exchange

Unit IV : Leasing

Unit V : Venture Capital

Suggested Readings
5. MadhuVij & SwatiDhawan, Merchant Banking and Financial Services, Jain Book Agency, 2000, Mumbai

E-Resources
www.rbi.org
www.sebi.org
www.nse.org
Core Paper XVIII - HUMAN RESOURCE MANAGEMENT

Objectives

1. To facilitate the students to know about the importance of Human Resources.
2. To make the students to understand the various aspects of the Human Resources Management.

UNIT I: Introduction

UNIT II: Training
Meaning - Induction - Methods - Techniques - Identification of the Training needs - Training and Development - Performance appraisal - Transfer - Promotion and Termination of services - Career Development.

UNIT III: Compensation

UNIT IV: Labour Relation
Need - Functions of Trade Unions - Forms of Collective bargaining - Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded).

UNIT V: Human Resource Audit

Suggested Readings
5. Tripathi, Human Resource Management, Prentice Hall

E-Resources
www.whatishumanresource.com
www.managementstudyguide.com
www.humanresources.about.com
www.managementhelp.org
Core Paper XIX - MANAGEMENT ACCOUNTING

Objectives

1. To enable the students to get knowledge about the various techniques of Management Principles.
2. To make the students to get practical skill in solving management problems.

Unit I : Introduction

Unit II : Financial Statement Analysis

Unit III : Ratio Analysis

Unit IV : Cash Flow Analysis & Marginal Costing

Unit V : Budgetary Control & Capital Budgeting Control.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings
1. Maheswari, S.N., Management Accounting, Sultan Chand & Sons
2. Murthy A and Gurusamy S., Management Accounting- Theory & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
4. Sharma and Shashi K. Gupta, Management Accounting, Kalyani Publishers
6. Hansen- Mowen, Cost Management Accounting and Control, South Western College

E-Resources
www.accountingcoach.com
www.accountingstudyguide.com
www.futureaccountant.com
www.thestudentcpa.com
CORE - XX - WEB TECHNOLOGY ( Theory & Practicals )

THEORY

UNIT – I

UNIT – II

UNIT – III
Introduction to JavaScript-Advantages to Java Script-Writing Java Script into HTML-Data types and Literals-Operators and Expression in Java Script-Conditional Statements in Java Script.

UNIT – IV
Looping in Java Script-Basic Programming Techniques-Functions and Loops in Java Script: Built-in Functions-User Defined Functions-Dialog Boxes.

UNIT – V
Java Script Documents Object Model-Cookies-Dynamic HTML-Cascading Style Sheets-Class-External Style Sheets-Tags in Style Sheets.

REFERENCE BOOKS :

PRACTICALS

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.

Note: All the Computer Practical Examinations will be conducted jointly by an Internal Examiner and an External Examiner.
Elective Paper II (1) - INCOME TAX LAW AND PRACTICE - II

Objectives

1. To help the students to understand the relevance and significance of Tax.
2. To Facilitate the students in understanding the various Provisions I.T. Act.

UNIT I: Income from Capital Gain

UNIT II: Income from other sources
Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

UNIT III: Clubbing of Incomes and Set off / Carry forward and Set - Off of losses
Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

UNIT IV: Deductions from Gross Income
Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

UNIT V: Income Tax Authorities and Procedure of Assessment

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Suggested Readings

E-Resources
www.incometaxindia.gov.in
www.incometaxindiaefiling.gov.in
www.onlineservices.tin.egov-nsdl.com
www.cleartax.in
Elective Paper - II (2) : PROJECT WORK (GROUP)

No of Credits: 5

A Group of 3 students will be assigned a Project in the beginning of the Final year. The Project Work shall be submitted to the College 20 days before the end of the Final year and the College has to certify the same and submit to the University 15 days prior to the commencement of the University Examinations.

The Project shall be evaluated externally. The External Examiner shall be from the Panel of Examiners suggested by the board of Studies from time to time.

Those who fail in the Project Work will have to redo the Project Work and submit to the College for External exam nation by the University.

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AC.F'16