

# **HAJEE KARUTHA ROWTHER HOWDIA COLLEGE**

(An Autonomous Institution Affiliated to Madurai Kamaraj University, Madurai.)

(Re-Accredited at "A" Grade, CGPA of 3.26 out of 4.00 by NAAC, Bangalore)

Uthamapalayam – 625 533.



## **DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION**

**BACHELOR OF COMMERCE WITH COMPUTER APPLICATION**

**2014- 2015**

**B.Com.,CA – Syllabus**

**Effective from the Academic Year 2014 - 2015**

# **HAJEE KARUTHA ROWTHER HOWDIA COLLEGE**

**(AUTONOMOUS)**

**UTHAMAPALAYAM**

**Choice Base Credit System**

**DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION**

**B.Com., CA (Semester)**

**Course Scheme, Scheme of Examinations & Syllabus**

*(Effective from the academic year 2014 – 2015 onwards)*

## **OBJECTIVE OF THE COURSE:**

The objective of the course is to enhance the quality of the students to face the competitive world in the present scenario. Both commerce and computer are two sides of a coin. Therefore B.Com with computer application is a course which aims to inculcate the necessary skills and knowledge to shine in the society.

This course Aims

- 1) To make the students to improve the knowledge in recent trends both in commerce and computers.
- 2) To encourage the students to realize their individuality.
- 3) To gain knowledge not only in commerce but also in other field of study through Non-major subject and skill based subjects.
- 4) To equip the students with the required skills to compete with the challenging Job opportunities.

To empower themselves through a vast knowledge of commerce with computer application through research work in their final semester.

## **ELIGIBILITY:**

Passed in H.Sc., or any other Examination accepted by the Syndicate as Equivalent.

## **DURATION OF THE COURSE:**

The students who are joining the degree shall undergo a study period of three academic years- Six Semesters.\

## **SUBJECTS OF STUDY:**

Medium of instruction : English

- Part – I - Tamil
- Part – II - English
- Part – III - i) Core Subjects  
ii) Allied Subjects  
iii) Elective Subjects
- Part – IV i) Non- major Subjects  
ii) Skill based Subjects  
ii) Environmental Studies  
iv) Value Education
- Part – V Extension Activities

## **EVALUATION:**

**Theory:** Internal – 25 marks  
External – 75 marks  
Total – 100 marks

**Practical:** Internal – 40 marks  
External – 60 marks  
Total – 100 marks

### **Pattern of Term End Examinations (Max. Marks: 75 / Time: 3 Hours)**

#### **External Examinations Question Paper Pattern for Part I, III and IV (Non- Major Elective & Skill based Subject)**

##### **Section – A (10 X 1 = 10 Marks)**

Answer ALL questions.

- Questions 1 - 10
- Two questions from each unit
- Multiple choice questions and each question carries Four choices

##### **Section – B (5 X 7 = 35 Marks)**

Answer ALL questions choosing either A or B.

- Questions 11 - 15
- One question from each unit
- Descriptive Type
  - 11 A or 11 B
  - 12 A or 12 B
  - 13 A or 13 B
  - 14 A or 14 B
  - 15 A or 15 B

##### **Section – C (3 X 10 = 30 Marks)**

Answer any THREE out of five questions.

- Questions 16 - 20
- One question from each unit
- Descriptive and Analytical Type

**External Examinations Question Paper Pattern for Part IV (Environmental Studies and Value Education)**

**Section – A: (5 X 6 = 30 Marks)**

Answer ALL questions choosing either A or B.

- Questions 1 - 5
- One question from each unit
- Descriptive and Analytical Type

**Section – B (3 X 15 = 45 Marks)**

Answer any THREE out of five questions.

- Questions 6 - 10
- One question from each unit
- Descriptive and Analytical Type

**Internal 25 marks will be as follows:**

**15 marks for Test (Two Test`s – Average to be taken)**

**5 marks for Assignment (average of Two assignments) and**

**5 marks for Seminar.**

**External 75 marks will be as follows:**

**Section – 10 x 1 = 10 (Objective type – Multiple choice.**

**Two questions from each Unit)**

**Section B – 5 x 7 = 35 (either A (or) B ,from all five units.)**

**Section C – 3 x 10 = 30 (three out of five questions – one from each unit)**

**ELIGIBILITY FOR THE DEGREE:**

A candidate shall be declared as passed the program if he/she scored a minimum of 40% marks (both internal and external) in each course. Minimum required mark in external is 27 marks.

# **BACHELOR OF COMMERCE WITH COMPUTER APPLICATION**

## **PROGRAMME STRUCTURE AND SCHEME OF EXAMINATION**

### **SEMESTERWISE – CBCS PATTERN**

#### **AUTONOMOUS PROPOSAL**

#### **PART I**

Language for I and II Semester

Anyone language Tamil, Malayalam, Hindi, Arabic

Or

Alternative Subjects

I SEMESTER – Business Communication (வணிகக் கடிதங்கள்).

II SEMESTER – Principles and Practice of Insurance (காப்பீடு—கோட்பாடுகளும் நடைமுறைகளும்).

#### **PART II**

ENGLISH for I and II SEMESTER

#### **PART III**

MAJOR AND RELATED SUBJECTS

#### **CORE SUBJECTS**

1. Financial Accounting -I
2. Introduction to PC software and MS Office Theory
3. Introduction to PC software and MS Office -Lab
4. Financial Accounting - II
5. Business Application Programming
6. Business Application Programming - Lab
7. Financial Accounting - III
8. Database Management System
9. Database Management System with Oracle - Lab
10. Cost and Management Accounting
11. Visual Programming using VB
12. Visual Programming - Lab
13. Income Tax Law and Practice - I
14. Web Programming

15. Web Programming - Lab

16. Income Tax Law and Practice - II

17. Computer Networks

18. Project

**ALLIED SUBJECTS**

1. Business Statistics

2. Business Mathematics

3. Business Law - I

4. Business Law - II

**ELECTIVE SUBJECTS**

1. Marketing Management

2. Banking Theory Law and Practice

3. Corporate Accounting

**PART IV**

1. Value Education

2. Environmental Studies

**SKILL BASED SUBJECTS**

1. Business Organization

2. Entrepreneurial Development

3. Commerce Practical

4. Human Resource Management

5. Multimedia Lab

6. Tally-Lab

**NON MAJOR ELECTIVE**

1. Business Accounting

2. Retail Marketing

**EXTENSION ACTIVITIES**

NCC, NSS, YRC, RRC, PHYSICAL EDUCATION

# HAJEE KARUTHA ROWTHER HOWDIA COLLEGE (AUTONOMOUS)

## B.COM C.A - COURSE CONTENT & SYLLABUS FOR 2014-2015 BATCH

SEM	PART	SUBJECT	CODE	TITLE OF THE PAPER	CREDIT	HOURS/ WEEK	INTERNAL	EXTERNAL	TOTAL MARKS
<b>I Semester</b>									
1	I	Language	14UCAL11	Tamil/Malayalam/Hindi/Arabic Or Business Communication (வணிக கடிதத் தொடர்புகள்)	3	6	25	75	100
	II	Language	14UENL11	English – Paper - I	3	6	25	75	100
	III	Core-I	14UCAC11	Financial Accounting -I	4	6	25	75	100
	III	Core-II	14UCAC12	Introduction to PC software and MS Office Theory	4	5	25	75	100
	III	Core- III	14UCAC1P	Introduction to PC software and MS Office- Lab	4	5	40	60	100
	IV	NME-I	14UCAN11	Business Accounting - NME	2	2	25	75	100
<b>Total</b>					<b>20</b>	<b>30</b>	<b>165</b>	<b>435</b>	<b>600</b>
<b>II Semester</b>									
2	I	Language	14UCAL21	Tamil/Malayalam/Hindi/Arabic Or Principles and Practice of Insurance (காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்)	3	6	25	75	100
	II	Language	14UENL21	English - Paper - II	3	6	25	75	100
	III	Core- IV	14UCAC21	Financial Accounting - II	4	6	25	75	100
	III	Core - V	14UCAC22	Business Application Programming	4	5	25	75	100
	III	Core- VI	14UCAC2P	Business Application Programming - Lab	4	5	40	60	100
	IV	NME -II	14UCAN21	Retail Marketing -NME	2	2	25	75	100
<b>Total</b>					<b>20</b>	<b>30</b>	<b>165</b>	<b>435</b>	<b>600</b>

### III Semester

3	III	Core-VII	14UCAC31	Financial Accounting - III	5	5	25	75	100
	III	Core- VIII	14UCAC32	Database Management System	5	5	25	75	100
	III	Core -IX	14UCAC3P	Database Management System - Lab	4	6	40	60	100
	III	Allied-I	14UCAA31	Business Statistics	4	6	25	75	100
	III	Elective - I	14UCAE31	Marketing Management (E)	4	6	25	75	100
	IV	SBS-I	14UCAS31	Business Organization	2	2	25	75	100
<b>Total</b>					<b>24</b>	<b>30</b>	<b>165</b>	<b>435</b>	<b>600</b>

### IV Semester

4	III	Core - X	14UCAC41	Cost and Management Accounting	5	5	25	75	100
	III	Core - XI	14UCAC42	Visual Programming using VB	5	5	25	75	100
	III	Core - XII	14UCAC4P	Visual Programming - Lab	4	6	40	60	100
	III	Allied - II	14UCAA41	Business Mathematics	4	6	25	75	100
	III	Elective- II	14UCAE41	Banking Theory Law and Practice (E)	4	6	25	75	100
	IV	SBS - II	14UCAS41	Entrepreneurial Development	2	2	25	75	100
<b>Total</b>					<b>24</b>	<b>30</b>	<b>165</b>	<b>435</b>	<b>600</b>



### V Semester

5	III	Allied - III	14UCAA51	Business Law - I	4	5	25	75	100
	III	Core- XIII	14UCAC51	Income Tax Law and Practice - I	4	5	25	75	100
	III	Elective-III	14UCAE51	Corporate Accounting (E)	4	6	25	75	100
	III	Core -XIV	14UCAC52	Web Programming	4	5	25	75	100
	III	Core -XV	14UCAC5P	Web Programming - Lab	4	5	40	60	100
	IV		14UEVS61	Environmental Studies	2	2	25	75	100
	IV	SBS - III	14UCAS51	Commerce Practical	2	2		100	100
<b>Total</b>					<b>24</b>	<b>30</b>	<b>165</b>	<b>535</b>	<b>700</b>

### VI Semester

6	III	Allied -IV	14UCAA61	Business Law - II	5	6	25	75	100
	III	Core -XVI	14UCAC61	Income Tax Law and Practice - II	5	5	25	75	100
	III	Core -XVII	14UCAC62	Computer Networks	4	6	25	75	100
	III	Core-XVIII	14UCAC6P	Project	4	5	-	100	100
	IV		14UVED51	Value Education	2	2	25	75	100
	IV	SBS-IV	14UCAS61	Human Resource Management	2	2	25	75	100
	IV	SBS-V	14UCAS62	Multimedia – Lab	2	2	25	75	100
	IV	SBS-VI	14UCAS63	Tally – Lab	2	2	25	75	100
	V			Extension Activities	2		25	75	100
<b>Total</b>					<b>28</b>	<b>30</b>	<b>200</b>	<b>700</b>	<b>800</b>
<b>Grand Total</b>					<b>140</b>	<b>180</b>	<b>1025</b>	<b>2975</b>	<b>4000</b>

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION (2014-2015 Onwards)	
Year : I	Sub Code:14UCAL11
Semester : I	Hours : 6
Subject : Language - I	Credits : 3

### வணிக கடிதத் தொடர்புகள்

**நோக்கம் :** வணிக கடிதத் தொடர்புகள் மற்றும் அதன் நடைமுறைகளைப் பற்றிய ஆழ்ந்த அறிவினை மாணவர்கள் பெறுவது.

**அலகு அ:** வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை - ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

**அலகு ஆ:** வணிக கடிதப் போக்குவரத்து - கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு திட்டமிடுதல் - தயார் செய்தல்.

**அலகு இ:** வணிக விசாரணைக் கடிதங்கள் - ஆணையுறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிக்கட்டல் கடிதங்கள் - வசூல் கடிதங்கள் வங்கிக் கடிதங்கள் - வகைகள் - முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக்கடிதம்-காப்பீட்டுக் கடிதங்கள் - வகைகள்

**அலகு ஈ:** பணி தொடர்பான கடிதப் போக்குவரத்து - பணிவேண்டி விண்ணப்பக் கடிதம் - எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமனக் கடிதம்.

**அலகு உ:** அறிக்கை -பொருள் -முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள்- பொருளடக்கம் - சட்டப்பூர்வ அறிக்கை - ஆண்டறிக்கை - தணிக்கை அறிக்கை- சந்தை அறிக்கை - பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு

**பரிந்துரைக்கப்படும் புத்தகங்கள் :**

1. வணிக தகவல் தொடர்பு - திரு. கதிரேசன் ரு முனைவர் ராதா
2. வாணிப தகவல் தொடர்பு - முனைவர் வி.எம்.செல்வராஜ்
3. வணிகக் கடிதத்தொடர்பு - திரு. எஸ்.முத்தையா
4. வணிகக் கடிதங்கள் -முனைவர் ந.முருகேசன் ரு திரு.மனோகர்

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code:14UCAC11
Semester: I	Hours:6
Subject: CORE- I	Credits:4

### **FINANCIAL ACCOUNTING - I**

#### **OBJECTIVE:**

To Enable the Students to gain Basic Knowledge and Skill relating to Fundamental Accounting Principles and Practices.

#### **UNIT- I**

Accounting Principles – Concepts – Conventions – Rules of Double Entry System – Journals – Ledgers – Subsidiary Books – Trial Balance.

#### **UNIT- II**

Errors – Types – Errors Disclosed and Not Disclosed By Trial Balance – Suspense Account – Rectification of Errors – Bank Reconciliation Statement – Over Draft Model.

#### **UNIT -III**

Final Accounts of Sole Trading Concerns with Adjustments.

#### **UNIT-IV**

Bills of Exchange – Trade and Accommodation Bills – Renewals – Dishonor Due to Insolvency – Retiring The Bill .

#### **UNIT –V**

Single Entry or Accounts From Incomplete Records – Methods of Ascertainment of Profit: Net Worth Method – Conversion Method.

#### **TEXT BOOKS:**

1. Advanced Accountancy - R.L. Gupta and Radhaswamy
2. Advanced Accounts -S.P. Jain and K.L. Narang
3. Advanced Accountancy-M.A . Arulanandam and K.S. Raman
4. Advanced Accountancy 1st edition – PC Tulsian

#### **REFERENCE BOOKS:**

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Advanced Accountancy –P.C. Tulsian

**Note:** The Questions should be asked in the ratio of 60% for problems and 40% for theory

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code:14UCAC12
Semester :I	Hours:5
Subject: CORE - II	Credits:4

### INTRODUCTION TO PC SOFTWARE AND MS OFFICE

#### OBJECTIVE

To Teach the Student Computer Concepts as related to Processing Data into useful Information needed in Business Situations by using Word, Spreadsheet, Presentations and to help students to Create Professional level Publications.

#### UNIT-I

Introduction to Computers - History of Computers- Basic Anatomy of Computers-Basic Components and Functions-Input/ Output Devices-External Storage Devices-Types of Computers.

#### UNIT- II

Introduction to Word –Word Processing-Starting a Word- Editing a Document-Move and Copy Text-Formatting Text and Paragraph-Finding and Replacing- Spelling, Grammar and Auto Correct-Using Tabs.

#### UNIT- III

Enhancing a Document – Toolbars-Columns, Tables and Other Formatting Features-Using Graphics, Templates and Wizards-Using Mail Merge-Miscellaneous Features of Word.

#### UNIT –I V

Introduction to Worksheet and Excel- Getting Started with Excel- Editing cells, using Commands and Functions Moving, Copying, Inserting and Deleting Rows and Columns-Printing the Workbook- Creating Charts- Using data, time - Naming Ranges and Built in Functions.

#### UNIT-V

Database in a Worksheet-Formatting Commands and Drawing Toolbar - Multiple Workbooks, Pivot tables, Macros and Hyperlinks-Overview of PowerPoint- Creating a Presentation –Power Point Views- Running a Slideshow

#### TEXTBOOKS:

1. A First Course in Computers-Sanjay Saxena Vikas Publishing House Pvt.Ltd. Chapter 1,2,3.
2. PC Software for Windows 98 made simple-R. K.taxali-Tata MC-Graw Hill Publishing company Ltd Chapters: 9-32.

#### REFERENCE BOOKS:

- 1.Vikas Gupta – Computer course kit , Dreamtech Press,2010.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code:14UCAC1P
Semester: I	Hours:5
Subject: CORE - III	Credits:4

### INTRODUCTION TO PC SOFTWARE AND MS OFFICE - LAB

#### **WORD EXERCISES:**

1. Preparing a Business Letter.
2. Preparing a Document with Different Font, Styles, Sizes, Paragraph Formatting, using Header and Footer.
3. Compound Interest Table Creation.
4. Using Mail Merger.
5. Inserting pictures and Clipart in Word document Created using Template.
6. Design a Simple WEBPAGE using Word.

#### **EXCEL EXERCISES:**

1. Usage of Financial Functions (Any Three)
2. Usage of Statistical Functions (Any Three)
3. Preparation of Depreciation Table.
4. Inventory Worksheet.
5. Manipulating Range.
6. Creating a Sales Chart.
7. Usage of Multiple Worksheets.

#### **POWERPOINT EXERCISES:**

1. Preparation of a Business Presentation.
2. Using Hyperlinks in a Presentation.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code:14UCAN11
Semester: I	Hours:2
Subject:NME - I	Credits:2

### **BUSINESS ACCOUNTING (NON- MAJOR ELECTIVE)**

#### **OBJECTIVE:**

**To Enable the Students to Gain Basic Knowledge and Skill relating to Fundamental Accounting Principles and Practices**

#### **UNIT I**

**Introduction – Book keeping – Accounting – Difference – Double entry system – Merits and Demerits – Difference between Single entry and Double entry system – Classification of Accounts – Rules – Users of accounting information.**

#### **UNIT II**

**Books of Prime entry – Accounting Equation – Journal – Advantages – Ruling (Simple problems).**

#### **UNIT III**

**Subsidiary Books – Objectives – Advantages – Purchase book – Sales book – Returns book – Cash book – (Simple problems) – Difference between Trade discount and Cash discount.**

#### **UNIT IV**

**Books of Final entry – Ledger – Advantages – Ruling (Simple problems) - Trial Balance – Advantages – Difference between Trial balance and Balance Sheet – Preparation of Trial balance from given ledger balances.**

#### **UNIT V**

**Final accounts of Sole Trading Concerns – Adjustments –Outstanding Expenses – Prepaid Expenses – Closing Stock – Depreciation – Bad debts – (Simple problems) – Cost of goods sold.**

#### **TEXTBOOKS:**

- 1. Advanced Accountancy - R.L. Gupta and Radhaswamy**
- 2. Business Accounting – Dr.A.Sulthan Mohideen**

#### **REFERENCE BOOKS:**

- 1.Advanced Accounts – M.C. Shukla and T.S. Grewal**

**Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code:14UCAL21
Semester: II	Hours : 6
Subject: Language – II	Credits: 3

## காப்பீடு-கோட்பாடுகளும் நடைமுறைகளும்

**நோக்கம் :** காப்பீட்டுக் கழகத்தின் செயல்பாடுகள் மற்றும் அதன் நடைமுறைகளைப் பற்றிய ஆழ்ந்த அறிவினை மாணவர்கள் பெறுவது.

**அலகு அ :** காப்பீடு- தொடக்கப் பின்னணி - பொருள் - இலக்கணம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு - மறு காப்பீடு.

**அலகு ஆ :** ஆயுள் காப்பீடு - பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள்- ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள் தவறிய பத்திரம் - இழப்பு காப்பீட்டுத் தொகை வழங்குதல் - முகவர் அறிக்கை சரண் மதிப்பு காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல். இந்திய ஆயுள் காப்பீட்டுக்கழகம் : தொடக்கம் - நோக்கங்கள்

**அலகு இ :** கடல் காப்பீடு : பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - இழப்பீட்டுத் தொகை வழங்குதல்

**அலகு ஈ :** தீ காப்பீடு : பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

**அலகு உ :** காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - ஐசனியு சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும் பணிகள். காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.பரிந்துரைக்கப்படும் புத்தகங்கள்

- 1.காப்பீடு - முனைவர் ஞ.பீர்முகமது  
முனைவர் ஞ.யு.ஜே.லி இப்ராஹிம்
- 2.காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு. சொ.சொ.மீனாட்சி சுந்தரம்  
முனைவர் மு.முத்துப்பாண்டி
- 3.காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - முனைவர் டீ. இராமலிங்கம்  
பேராசிரியர் வு.ஞ.ஜெயக்குமார்  
முனைவர் ஆ.செல்வக்குமார்.
- 4.காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர் டு.ரெங்கராஜன்

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code : 14UCAC21
Semester: II	Hours: 6
Subject: CORE – IV	Credits: 4

## FINANCIAL ACCOUNTING – II

### OBJECTIVE:

To Impart Basic Knowledge of Accounting Procedure and Practices relating to the Chapters mentioned below:

### UNIT - I

Fire Insurance Claims – Loss of stock policy – Loss of profit policy – Application of Average clause

### UNIT – II

Branch Account – Types (Excluding foreign and independent branches) Debtors System – Goods invoiced to branch at selling price.

Departmental Accounts – Allocation of expenses – Inter departmental transfers.

### UNIT –III

Accounts of Non – Trading Concerns – Introduction – Steps to Prepare Income and Expenditure Account from Receipts and Payments Account – Steps to Prepare Opening and Closing Balance Sheet from Receipts and Payments Account and Income and Expenditure Account.

### UNIT – IV

Consignment Account – Invoicing goods at Cost price – Valuations of unsold stocks – Loss of stocks – Accounting Treatment of Normal and Abnormal loss

### UNIT – V

Account Current – Methods – Calculation of Interest – Product method – Red Ink Interest Method – Époque method – Periodic balance method.

**Note:** Theory 40% and Problems 60%

### TEXTBOOK:

1. M.C.Shukla &T.S. Grewal - Advanced Accountancy

### REFERENCE BOOKS:

1. R. L. Gupta & Radhaswamy - Advanced Accountancy
2. S.P Jain and K.L.Narang - Advanced Accountancy
3. M.A Arulandham - Advanced Accountancy



DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code:14UCAC22
Semester:II	Hours: 5
Subject: CORE - V	Credits: 4

### **BUSINESS APPLICATION PROGRAMMING**

#### **OBJECTIVE:**

To Promote the Knowledge of Basic Concepts through C, After the Successful Completion of the Course the Student must be able to construct an Application with C.

#### **UNIT - I**

**C FUNDAMENTALS:** The C Character Set – Identifiers and Keywords – Data Types – Constants Variables - Arrays – Declarations – Expressions – Statements – Symbolic Constants.

#### **UNIT - II**

**OPERATORS, I/O STATEMENTS:** Operators – Arithmetic – Unary – Relational and Logical - Assignment and Conditional - Comma Operator – Library Functions – I/O Statements – getchar, putchar, scanf, printf, gets and puts.

#### **UNIT – III**

**CONTROL STATEMENTS:** If-else - Switch-case - While - do-While – For - Nested Control Structures- Break – Continue - goto Statements.

#### **UNIT – IV**

**ARRAYS:** Defining an Array - Processing an Array - Arrays and Functions - Multidimensional Arrays – Arrays and Strings. **FUNCTIONS:** Function Declaration - Definition - Calling – Passing Values to Functions.

#### **UNIT - V**

**STRUCTURES AND UNIONS:** Defining a Structure – Processing a Structure – typedef - Structures and Pointers– Passing Structures to Functions – Unions.

#### **TEXT BOOK:**

1. Balagurusamy E, “Programming in ANSI C”, Tata McGraw-Hill, New Delhi, 2002.

#### **REFERENCE BOOKS:**

1.Brain W. Kernighan, Dennis M Ritchie, “C Programming Language”, Prentice Hall of India, New Delhi, 2000.

2.Herbert Schildt, “C The Complete Reference”, Tata McGraw Hill, New Delhi, 2002

3.Byron. S. Gottfried, “Programming with C”, Tata McGraw-Hill, New Delhi, 2001.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
<b>Year : I</b>	<b>Sub Code:14UCAC2P</b>
<b>Semester: II</b>	<b>Hours: 5</b>
<b>Subject: CORE - VI</b>	<b>Credits: 4</b>

### **BUSINESS APPLICATION PROGRAMMING - LAB**

#### **PROGRAM LIST**

- 1. Program to Calculate Simple Interest.**
- 2. Program to Calculate Compound Interest.**
- 3. Program to Calculate Mean, Variance and Standard variation.**
- 4. Depreciation by Two Methods.**
- 5. Implementation of Students Marks processing using Arrays.**
- 6. Program to Find Factorial of N Numbers using Recursive.**
- 7. Preparation of Electricity Bill Using Structure.**
- 8. Preparation of Employee Pay Slip using Structure.**
- 9. Program to Calculate Payback Period and Accounting Rate of Return.**
- 10. Implementation of Stack Operation using Pointers.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : I	Sub Code:14UCAN21
Semester: II	Hours: 2
Subject: NME – II	Credits: 2

### **RETAIL MARKETING (NON- MAJOR ELECTIVE)**

#### **OBJECTIVE:**

To provide Knowledge on the Basic Principles of Retail marketing, Location and Pricing.

#### **UNIT-I**

**Retailing- Definition- Importance- Types of Retailing –Retail Consumer Behaviour – Factors Influencing Buying Behaviour.**

#### **UNIT-II**

**Retail Location –Factors Affecting Retail location –Decision –Site Selection –Factors Affecting Site Selection –Steps in Selecting Site –Local Based Retail Strategies.**

#### **UNIT-III**

**Retail Marketing Mix –Product- Retail Communication Mix –Sales Promotion – Advertising –Public Relation –Personal Selling –Steps in Planning Retail Communication.**

#### **UNIT-IV**

**Retail Pricing –Retail Promotion –Retail Logistics and Distribution –Consumerism and Ethics in Retailing – International Retailing.**

#### **UNIT-V**

**Role of IT in Retailing –Electronic Data Exchange –Bar Coding –RFID –Electronic Payment Systems.**

#### **TEXT BOOKS:**

1. Retail Management –Swapna Pradhan.
2. Retail Marketing–Dr.A.Sulthan Mohideen & Mr.M.Mohamed Ishaq.

#### **REFERENCE BOOKS:**

- 1.Retail Marketing Management –David Gilbert.
- 2.Retail Management –W.Steward.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code:14UCAC31
Semester : III	Hours : 5
Subject : CORE - VII	Credits : 5

### FINANCIAL ACCOUNTING –III

#### **OBJECTIVE:**

To Impart Basic Knowledge of Partnership Accounting Procedure and Practices relating to the Partnership business.

#### **UNIT – I**

Partnership Accounts – Definition – Fixed and Fluctuating Capital Accounts of Partners – Appropriation of profits – Past Adjustment and Guarantee.

#### **UNIT – II**

Admission of partner – New profit sharing ratio – Adjustment of Undistributed profits, Losses and Resources – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of Capital of Partners after Admission of a Partner

#### **UNIT –III**

Retirement of partners – Purchase of Retired Partners shares by the Remaining partners – Death of partner – Treatments of Joint Life Policy

#### **UNIT – IV**

Amalgamation of Firms – Creation of firm – Sale to a company

#### **UNIT –V**

Dissolution of Partnership – Accounting Treatment - Insolvency of Partner – Decision in Garner Vs Murray case – Piecemeal Distribution of cash – Proportionate Capital method – Maximum loss methods.

**Note:** Theory 40% and Problems 60%

#### **TEXTBOOK:**

1. Shukla & Grewal - Advanced Accountancy

#### **REFERENCEBOOKS:**

1. R. L. Gupta & Radhaswamy - Advanced Accountancy
2. Jain and Narang - Advanced Accountancy
3. Arulandham - Advanced Accountancy

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code:14UCAC32
Semester : III	Hours: 5
Subject :CORE - VIII	Credits: 5

### **DATABASE MANAGEMENT SYSTEM**

#### **OBJECTIVE:**

To Enable the Students to Learn the Data base Operations and Process. On successful Completion of the Course the Students should understand the Architectural Concept, Structural Embedded SQL, Hierarchical Approach and Network Concept.

#### **UNIT – I**

An Overview of Database Management – Introduction – Definition of Database System – Data Independent – Relational System – Database system Architecture – Three Levels of the Architecture – Database Administrator – Client server Architecture – Distributed processing.

#### **UNIT – II**

An Introduction to Relational Database – Introduction – Relational Model – Relations – Optimization – Transactions – An Introduction to SQL – Domains - ER Models

#### **UNIT – III**

Relational Algebra – Introduction – Syntax – Semantics – Examples – Additional Operator – Relational Calculus – Introduction – Tuple calculus – Example – Calculus vs Algebra –Domain Calculus – SQL Specialties.

#### **UNIT-IV**

Database Design – Functional Dependencies- Introduction – Basic Definitions – Normalization – First, Second, Third Normal Forms – BOYCE/CODD Normal Form.

#### **UNIT-V**

Transaction Management – Recovery – Introduction – Transaction- Transaction Recovery – System Recovery – Media Recovery – Concurrency – Three Concurrency Problem – Locking – Deadlock – Serializability.

#### **TEXT BOOKS:**

1. An Introduction to Database system – C.J.Date – Addison – Wesley Publications – Seventh Edition 2000.

#### **REFERENCE BOOKS:**

1. Peter Rob Carlos Coronel, “Database Systems – Design, Implementation and Management “, Thomson Course Technology, Fifth Edition – 2002.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAC3P
Semester : III	Hours: 6
Subject : CORE - IX	Credits: 4

### DATABASE MANAGEMENT SYSTEM –LAB

#### OBJECTIVE:

To Impart the Basic Knowledge in Database Management System, and Basic SQL Commands in Lab Practical's.

#### MS-ACCESS – LAB:

1. Create an order table with fields Order-id, Cust-id, Customer Name, Product, Name, Quantity, and Price & Amount, Calculate Amount.
2. Create a database having the following fields SNo, Name, Date of Join, Basic pay, DA, HRA, CA, PF, ITAX, NETPAY, DA=33 Of BP, HRA=15%, CCA=7.5%, PF=8.9%, ITAX=10%. Create Query to calculate Net pay.
3. Create a database having the following fields: RegNo, Name, Mark1, Mark2, Mark3, Total, Average, Result and Grade. Calculate Total, Average, using Query.
4. Create a table "Railway" with the following fields: Tno, Tname, Form, To, Sdate, Rdate, Rtime and add 10 records. Generate a Report "Railway Schedule" to find availability of seats.
5. Create a table "Product" with the following fields: Pcode, Pname, Price, Unit, Mdate, Edate and add 10 records. Generate a Report "Products" to check expiry of the product.
6. Create a table "emp" with the following fields: EmpNo, EmpName, BP, HRA, TA, DA, DED, NP and add 10 records. Generate a Report "Payroll" with the following condition Basicpay >20000.
7. Create a database having the following fields. SNo, Name, Address, City, Pincode, PhoneNo, Create mailing labels.

#### ORACLE – LAB:

1. Create an Employee table in SQL and process at least 10 queries using DDL and DML.
2. Program to find Factorial of N numbers using Iterative controls
3. Program to find Biggest of three numbers using Sequential Controls.
4. Implementation of Inventory table using Built-In Exception.
5. Programs to calculate Bonus for employees using Explicit Cursor.
6. Implementation of Negative Salary using database Triggers.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAA31
Semester : III	Hours: 6
Subject : ALLIED – I	Credits: 4

## **BUSINESS STATISTICS**

### **OBJECTIVE:**

To Enable the Students to have the Basic Knowledge about the Application of concepts of Business Statistics in Business and Management.

### **UNIT I**

Statistics – Meaning – Functions – Importance – limitations – Data – Primary Data – Secondary data – Methods – Census – Sampling – Classification – Tabulation – presentation – Diagrammatic – Graphic.

### **UNIT II**

Arithmetic Mean – Weighted arithmetic mean – Combined mean - Harmonic mean – Median – Mode – Range – Quartile deviation – Combined standard deviation.

### **UNIT III**

Correlation – Methods of Studying Correlation – Karl Pearson Co-efficient of correlation – Rank correlation – Scatter diagram – Graphic method

### **UNIT IV**

Regression Analysis – Regression Equation - Least square method – Deviations taken from Actual mean and Assumed mean.

### **UNIT V**

Index numbers – Types – Consumer Price Index Number. Analysis of Time Series – Methods of determining trend

Marks: Theory – 40% and Problems – 60%

### **TEXT BOOK:**

1. R.S.N. Pillai and Bhagawathi – Statistics.

### **REFERENCEBOOK:**

1. S.P. Gupta - Statistical Methods.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAE31
Semester : III	Hours:6
Subject: ELECTIVE - I	Credits: 4

### **MARKETING MANAGEMENT**

#### **OBJECTIVE:**

**To help the Students to Gain in Depth Knowledge about Marketing Management and to Develop their Marketing Skills.**

#### **UNIT I**

**Definition of Marketing - Nature and Scope of Marketing – Concepts of Marketing Mix – Consumer Behaviour – Buying Motives – Consumer Decision – Market Segmentation – Types of Market Segmentation**

#### **UNIT II**

**Product – Classification – Product Planning and Policies –New Product Development – Branding and Packaging – Product life cycle (PLC)**

#### **UNIT III**

**Pricing Methods – Price Determination – Cost Oriented Pricing – Demand Oriented Pricing – Competitive Oriented Pricing – New Product Pricing – Geographical pricing**

#### **UNIT IV**

**Channel of Distribution – Factors to be considered in channel selection – Wholesale and Retailing**

#### **UNIT V**

**Sales Promotion – Objectives – Kinds of Sales Promotion – Advertising – Meaning – Objectives – Importance – Types of Advertising – Advertisement copy – Advertisement Media – Media Selection**

#### **TEXT BOOKS:**

- 1. Marketing Management – Dr. Rajan Nayar.**
- 2. Principles of Marketing - Sherlekar S.A. Himalaya Publishing House.**

#### **REFERENCEBOOKS:**

- 1. Marketing Management – Philip Kotler.**
- 2. Marketing Management – Ramasamy V.S. and Namakumari S.**
- 3. Fundamental of Marketing – William J.Stanton.**



DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAS31
Semester : III	Hours: 2
Subject: SBS – I	Credits: 2

### **BUSINESS ORGANIZATION**

#### **OBJECTIVE:**

**To Help the Students to Gain in the Knowledge about Various Forms of Business Organizations**

#### **UNIT I**

**Nature of the Business- Division of Business- Types of Trade-Objectives of Business- Qualities of Good businessman**

#### **UNIT II**

**Ownership and size of Business Firms-Sole proprietorship-Features-Merits and Demerits**

#### **UNIT III**

**Partnership-Meaning-Definition-Partners-Types of Partners-Kinds of Partnership- Partnership Deed–Essentials.**

#### **UNIT IV**

**Joint Stock Company-Features- Kind of Company-Incorporation of a Company-Basic Company Documents- Articles of Association-Memorandum of Association and Prospectus- Company Meetings- Winding up of the company – Difference between Company and Partnership.**

#### **UNIT V**

**Co-Operative Organization – Meaning – Features – Types of Co-Operative Organization – Public Enterprises – Meaning – Features.**

#### **TEXT BOOKS:**

- 1. Business Organization and Management- Y.K.Bhushan , Sulthan Chand & Sons**
- 2. Business Organization – Dr.P.Sundara Pandian, Thaaai Publication**

#### **REFERENCE BOOK:**

- 1. Organization and Management – Dr.Varma.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAC41
Semester : IV	Hours: 5
Subject: CORE -X	Credits: 5

### **COST AND MANAGEMENT ACCOUNTING**

#### **OBJECTIVE:**

**To Understand the Various Techniques of Cost and Management Accounting in Business Decision Making Process.**

#### **UNIT I**

**Cost Accounting – Meaning – Objectives – Importance – Advantages and Disadvantages – Cost Accounting vs Financial Accounting vs Management Accounting – Classification and Elements of cost – Components of total cost – Preparation of Cost Sheet.**

#### **UNIT II**

**Material – Purchase of Material – Purchase Procedure – Store Keeping – Different Levels of Stock – Material Issue Procedure (LIFO – FIFO) Pricing of Material – Labour – Control of Labour Cost – Method of Remunerating Labour – Incentive Wage Plan (Halsey Premium Plan, Rowan Plan, Taylor’s differential Piece rate system, Merrick’s Multiple Piece Rate System – Overhead – Meaning – Classification – Allocation – Apportionment -Primary Distribution – Secondary Distribution (Direct Method only) – Absorption (Simple Problems Only)**

#### **UNIT III**

**Methods of Costing – Job Costing- Features and Objectives of Job Costing – Pre-requisites – Advantages and Disadvantages of Job Costing. – Process costing – Normal loss – Abnormal Loss (simple problems only)**

#### **UNIT IV**

**Management Accounting – Nature, Scope and Objectives – Financial Statement Analysis – Comparative Statement – Common Size Statement.**

#### **UNIT V**

**Fund Flow and Cash Flow Statement – Importance- Steps in Preparation, Managerial Uses – Budgetary Control – Definition – Advantages and Disadvantages – Classification of Budgets – Fixed and Flexible Budget – Sales Budget – Production Budget – Labour Budget – Cash Budget- Master Budget – ZBB.**

**Note: Theory 40% and Problems 60%**

#### **TEXT BOOKS:**

1. R.S.N. Pillai & V.Bagavathi – Managemtn Account, S.Chand & Co. Ltd.,
2. R.S.N. Pillai & Bagavathi – Cost Accounting, S.Chand & Company Ltd.,

#### **REFERENCE BOOKS:**

1. Dr.S.N.Maheswari – Management Accounting – Sulthan Chand & Company
2. Khan & Jain – TMH, Theory and problems of management accounting.
3. Dr.S.N.Maheswari – Cost accounting – sulthan chand & sons, New Delhi.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code:14UCAC42
Semester : IV	Hours: 5
Subject : CORE - XI	Credits: 5

### **VISUAL PROGRAMMING USING VB**

#### **OBJECTIVE:**

To Enable the Students to Develop a Front end Tool for Customer Interaction in Business and After the Successful Completion of the Course the Student must be able to Develop an Application Using Visual Basic.

#### **UNIT I**

Starting a New project – The Properties of window – Common Form Properties – Scale Properties – Color Properties – Making a Form Responsive – Printing a Visual Representation of a Form – Types – Creating Stand Alone Windows Programs – The Toolbox – Creating Controls – The Name(Control name) Property – Properties of Command Buttons – Simple Event Procedures for Command Buttons –Access keys – Image Controls – Text Boxes – Labels – Navigating between Controls – Message Boxes – The Grid – The ASCII Representation of Forms

#### **UNIT II**

Statements in Visual Basic – Variables – Setting Properties with Code – Data Types – Working with Variables – More on Strings – More on Numbers – Constants – Input Boxes – Displaying Information on a Form – The Format Function – Picture Boxes – Rich Text Boxes – The Printer Object – Determination Loops – Indeterminate Loops – Making Decisions – Select Case – Nested If-Then's – The GoTo – String Functions – Numeric Functions – Date and Time Functions.

#### **UNIT III**

Function Procedures – Sub Procedures – Advanced uses of Procedures and Functions – Using the Object Browser to Navigate among your Subprograms – List: One-Dimensional Arrays – Arrays with more than One Dimension – Using Lists and Array with Functions and Procedures – The New Array-Based String.

#### **UNIT IV**

The With Statement – Enums – Control Arrays – List and Combo Boxes – The Flex Grid Control – Code Modules: Global Procedures – The DoEvents Function and Sub Main – Accessing Windows Function – Error Trapping – Creating an Object in Visual Basic – Building Your Own Classes

#### **UNIT V**

CommonDialogBox - Menus – MDIForm - Fundamentals of Graphics – Screen Scales – The Line and Shape Controls – Graphics via Code – Files - File System Controls – The File System Objects.

#### **TEXT BOOK:**

1. GRAY CORNELL, “VISUAL BASIC 6 from the GROUND UP”, Tata McGraw Hill Edition, 1999.

#### **REFERENCE BOOKS:**

- 1.Peter Norton's & Michael Groh, 1998 – “Guide to Visual Basic 6 Techmedia”.
2. “Visual Basic”- Paul Sheriff – PHI – 1999.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAC4P
Semester : IV	Hours: 6
Subject: CORE - XII	Credits: 4

### VISUAL PROGRAMMING – LAB

#### **PROGRAM LIST**

**1. Develop an Application in VB to test the Properties and Methods of**

**Various Standard Controls.**

**2. Develop to Implement the Mouse and Key Events.**

**3. Develop a Program to Implement the Graphics With Timer Control.**

**4. Develop and Application Form for Student Information.**

**5. Develop an Application to Implement Editor Like Notepad.**

**6. Develop an Application for Payroll Processing.**

**7. Develop an Application for Inventory Control.**

**8. Develop an Application for Personal Information System.**

**9. Preparation of Interest Table using Flex Grid Control.**

**10. Prepare Pay Slip using Data Control.**

**11. Prepare an Electricity Bill Data control.**

**12. Prepare a Mark Sheet using Data control.**

**13. Prepare a Student Admission using DAO.**

**14 . Prepare a Hotel Management using DAO.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAA41
Semester: IV	Hours: 6
Subject: ALLIED – II	Credits: 4

### **BUSINESS MATHEMATICS**

#### **OBJECTIVE:**

To Enable the Students to Acquire the Basic Knowledge about the Application of Concepts of Business Mathematics in Business and Management

#### **UNIT I**

Elements of Set Theory – Definition – Roster Method - Rule Method – Types of Sets – Difference of Two Sets – Family of Sets – Venn diagram – Demorgan's Law

#### **UNIT II**

Arithmetic and Geometric Progression: Arithmetic progression – Sum of Series in Arithmetic – Geometric Progression – Sum of Series in Geometric

#### **UNIT III**

Indices – Positive – Fractional Operation with Power Function – Logarithms – Definition – Exponential Forms - Laws of Logarithms – Change of Base – Formula – Common Logarithms and Natural Logarithms – Characteristics and Mantissa – Rules of Write – Practical Problems

#### **UNIT IV**

Commercial Arithmetic – Simple Interest – Compound Interest – Normal Rate – Effective Rate – Depreciation – Present Value – Discounting of Bills – Face Value of Bills – Bankers Discount – Bankers Gain - Normal Due Date – Legal Due Date – Calculation of Period for Bankers Discount and True Discount.

#### **UNIT V**

Probability – Definition Calculation of Probability – Theorems of Probability (Classical Approach only). Theoretical Distribution – Binomial, Poisson and Normal Distribution.

#### **TEXT BOOK:**

1. Sanchetti and Kapoor - Business Mathematics.

#### **REFERENCE BOOK:**

1. P. Navaneetham - Business Mathematics and Economics.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code: 14UCAE41
Semester: IV	Hours: 6
Subject: ELECTIVE - II	Credits: 4

### **BANKING THEORY LAW AND PRACTICE**

#### **OBJECTIVE:**

To Enable the Students to Acquire the Basic Knowledge about the Banking Law and Practice

#### **UNIT-I**

Banker and Customer-Meaning-Definition-Relationship-General and Special-Different Types of Deposits-Special Types of Account Holders-Knowledge of Different Forms used in Day-to Day Banking.

#### **UNIT-II**

Negotiable Instruments-Definition-Types-Essential Features of Negotiable Instruments-Cheques -Meaning-Definition-Essentials of Cheque and Bills of Exchange

#### **UNIT-III**

Crossing -Meaning -Forms of Crossing-Endorsement-Meaning-Definition-Kinds of Endorsement

#### **UNIT-IV**

Paying Banker- Duties- Statutory Protection- Payment -in -Due Course Collecting Banker-Duties-Statutory Protection -Holder in-Due Course-Concept of Negligence

#### **UNIT-V**

Bank Lending -General Principles of Sound Lending- Secured vs Unsecured Loans-Types of Advances - Advances against Various Securities - Modes of Changing the Security

#### **TEXT BOOKS**

1. Banking Law and Practice –P.N.Varshney.
2. Banking Theory Law and Practice-E.Gordon & K.Natarajan.

#### **REFERENCE BOOK**

- 1.Banking Law and Practice-K.P.kandaswamy S.Natarajan.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : II	Sub Code:14UCAS41
Semester: IV	Hours: 2
Subject: SBS – II	Credits: 2

### **ENTREPRENEURIAL DEVELOPMENT**

#### **OBJECTIVE:**

To Motivate the Students to Become an Entrepreneur and Help them to Understand the Models of Starting the Business and also comprehend the Functions of Various Financial Institutions

#### **UNIT I**

**Entrepreneur – Meaning – Definition-Characteristics-Functions-Types-Role of Entrepreneurship in Economic Development**

#### **UNIT II**

**Entrepreneurship Development Programmes – Meaning – Objectives – Problem in EDP – Women Entrepreneurs – Types – Problems and Remedies**

#### **UNIT III**

**Institution for Developing Entrepreneurship in India – Procedure for Setting of SSI**

#### **UNIT IV**

**Project Identification – Meaning and Steps –Project Classification – Project Report, Project Appraisal – Meaning – Feasibility Analysis**

#### **UNIT V**

**Institutional Supports to Entrepreneurship Development – NSIC, SIDCO, SSIB, SSICS, SISI and TCO**

#### **TEXT BOOKS:**

1. Entrepreneurial Development – Saravanavel
2. Entrepreneurs and management: A small business – Dr.P.C. Sekar.

#### **REFERENCE BOOKS**

1. Entrepreneurial development – S.Khanka, Sulthan chand and sons.
2. Entrepreneur Development – Gorden & Natarajan, Himalaya Publication.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAA51
Semester: V	Hours: 5
Subject: ALLIED- III	Credits: 4

### **BUSINESS LAW – I**

#### **OBJECTIVE:**

**To Enable the Students to Gain Basic Knowledge of Law Relating to Contracts, Bailment, Contract of Indemnity, Agency, Sale of Goods and Partnership**

#### **UNIT I**

**Law of Contract – Definition – Essential Elements of a Valid Contract – Classification of Contracts – Offer – Acceptance – Communication and Revocation of Offer and Acceptance – Consideration – Capacity of Parties – Consent – Free Consent – Coercion – Undue Influence – Fraud – Misrepresentation – Mistake.**

#### **UNIT II**

**Performance of Contracts – Various Modes of Discharge of Contracts – Breach of Contracts – Remedies of Breach of Contracts – Quasi Contract-Special Contracts**

#### **UNIT III**

**Bailment – Definition – Essentials – Rights and Duties of Bailor and Bailee – Bailee’s Lien – Finder of Lost Goods- Discharge of Bailment of Contract.**

#### **UNIT IV**

**Contract of Indemnity – Contract of Guarantee – Essential Features – Kinds – Rights and Liabilities of Surety – Discharge of Surety.**

#### **UNIT V**

**Meaning of Agency – Creation and Termination of Agency – Various Modes – Types of Agents – Rights and Duties of Agent and Principal.**

#### **TEXT BOOKS**

- 1. Business law – R.S.N. Pillai & Bagawathi.**
- 2. Elements of Mercantile law – N.D.Kappor.**

#### **REFERENCE BOOKS**

- 1. Business Law – M.R. Sreenivasan.**
- 2. Mercantile law – M.C. Kuchal.**



DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAC51
Semester:V	Hours: 5
Subject: CORE - XIII	Credits: 4

### **INCOME TAX LAW & PRACTICE - I**

#### **OBJECTIVE:**

**To Promote the Students to Understand the Basic Principles of Income Tax Law**

#### **UNIT I**

**Income Tax Act 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assessee – Resident – Resident but not Ordinary Resident – Non Resident**

**Exempted Incomes u/s 10, Exempted Income on Free Trade Zones U/s AA, Export Oriented Zones U/s 10B, 10BA, Charitable Trust U/s, 11, 12 and 13, Political Parties U/s13A.**

#### **UNIT II**

**Computation of Taxable Income – Income From Salary.**

#### **UNIT III**

**Computation of Income from House Property (Self Occupied House – Let Out House Property)**

#### **UNIT IV**

**Profits and Gains from Business or Profession**

#### **UNIT V**

**Computation of Income from Capital Gain – Income from other Sources.**

**Note: Theory 40% and Problems 60%**

#### **TEXT BOOKS:**

- 1. Vinod Sinhanian – Taxmann - Income Tax Law and Practice.**
- 2. V.P.Gaur & Narang - Income Tax Law and Practice.**

#### **REFERENCE BOOK:**

- 1. Dinger Pagre - Income Tax Law and Practice**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code:14UCAE51
Semester: V	Hours: 6
Subject: ELECTIVE - III	Credits: 4

### **CORPORATE ACCOUNTING**

#### **OBJECTIVE:**

**To Develop Skills in the Preparation of Company Accounts**

#### **UNIT I**

**Issue of Shares – Procedures for Issue of Shares at Par, Premium and Discount – Calls -in - Arrear – Calls - in -Advance – Forfeiture and Reissue of Shares.**

#### **UNIT II**

**Debentures – Definition – Types – Issue at par, at Premium and at Discount - Issue as a Collateral Security – Different Conditions of Issue and Redemption – Interest on Debentures – Provision for Redemption – Redemption out of Profit, Out of Capital and by Conversion – Sinking Fund Method – Insurance Policy Method**

#### **Unit III**

**Valuation of Goodwill – Methods – Simple and Super Profit Method – Capitalization Method – Valuation of Shares – Methods – Intrinsic Value Method – Yield Value – Fair Value**

#### **UNIT IV**

**Amalgamation – Absorption – Reconstruction of Companies: Internal and External.**

#### **UNIT V**

**Liquidation of Companies – Statement of Affairs and Deficiency Accounts – Liquidators Final Statement ( Simple problems).**

#### **TEXT BOOK**

- 1.Advanced Accountancy – M.C.Shukla and T.S.Grewal, Sultan Chand and Sons.

#### **REFERENCE BOOKS**

- 1.Advanced Accountancy – R.L.Gupta and Radaswamy, Sultan Chand and Sons.
- 2.Advanced Accountancy – S.N.Maheswari, Sultan Chand and Sons.
- 3.Advanced Accountancy - S.P.Jain and K.L.Narang, Kalyani Publishers.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
<b>Year : III</b>	<b>Sub Code:14UCAC52</b>
<b>Semester: V</b>	<b>Hours: 5</b>
<b>Subject: CORE -XIV</b>	<b>Credits: 4</b>

### **WEB PROGRAMMING**

#### **OBJECTIVE:**

To Make the Students Expertise in Creating Web Page, After the Successful Completion of the Course the Student must Know the Concepts of Internet and Design a Web Page.

#### **UNIT I**

**Internet : Basic of Internet – Addresses and Names for the Internet - HTML: Body and Text commands- Basic Paragraph Text Tags – Text Styles – Color Values – Hyperlinks – Images – Html Interactions and Enhancements – Tables – Multimedia: Audio, Video, Applications, Frames. – Web Objects and Sites – EMail – Web Browsers – Search Engines – Search Tools – Virus.**

#### **UNIT II**

**VBScript: What is Vbscript – what can VBScript Do – Learning VBScript – Security and VBScript – VBScript Versus Visual Basic – How VBScript Enhances Browsers and Html – Placing VBScript Code Within an Html Document – All about Variables – Using Operators – Intrinsic Operators – Intrinsic Functions**

#### **UNIT III**

**The MsgBox Functions – Input Boxes – Controlling the Flow of Code – Building a Home for Your Code – Passing Arguments into Procedures – Where to Put Procedures – Intrinsic Html Form Controls – The Button Controls. VBScript Application Pages: Metric Conversion Application – Interactive Tutorial Application – Pace Pal Application – Information Submittal Application.**

#### **UNIT IV**

**Javascript and the Internet: what is Javascript – when to use Javascript – The Limitations of Javascript. Javascript Language: Embedding Javascript in Html – Variables and Literals – Expressions and Operators – Control Statements and Functions.**

#### **UNIT V**

**Fundamentals of Objects – Built in Objects and Functions – Netscape Objects – The Form Object – Windows and Frames. Javascript in Internet Applications: A Form Example – Windows Example - Frames Example – Reading the Cookie File.**

#### **TEXT BOOK:**

1. Web Programming Unleashed, by Bob Breedlove et al.,

#### **REFERENCE BOOK**

1. Internet and Web Technologies – Raj comal.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAC5P
Semester :V	Hours: 5
Subject: CORE - XV	Credits: 4

### WEB PROGRAMMING – LAB

#### HTML

1. Create a HOME PAGE which has an Image and a List to Navigate to other Pages of the same site.
2. To display University Mark sheet Using Tables Tag.
3. Create a Home Page which will have Various Frames for the User to Navigate to Different Sections of a site.
4. Create a Form for Yahoo Registration Which has Text fields, Text area, Checkbox, Radio Button, Submit Button, Reset Button, Drop Down Box, Image(if required)
5. Validation of Form

#### VBSCRIPT

6. Create a Fibonacci Series Using For, Next Looping Statement
7. Accepts the Length, Breadth and Height and Displays the Area of a Rectangle.
8. Create a Calculator

#### JAVASCRIPT

9. Perform All Arithmetic Operation.
10. Check Whether a Given Number is PRIME or NOT.
11. Search an Element in an Array of Size “N”.
12. Compute the GCD of two Numbers Using Function.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
<b>Year : III</b>	<b>Sub Code:14UCAS51</b>
<b>Semester: V</b>	<b>Hours: 2</b>
<b>Subject: SBS – III</b>	<b>Credits: 2</b>

### **COMMERCE PRACTICAL**

**Filling up of Money Order form – Telegram Form, Layout of Business Letter, Blue Print of an Office, Filling of Papers , Use of Common Office Machine, Designing of Forms for Office Purpose, Presentation of Vouchers, Invoice and Cash Receipts –Telephone Etiquette-**

**Format of Joint Stock Company Balance Sheet, Model of a Partnership Deed, Format of Profit and Loss Appropriate Accounting , Debit Note and, Statement of Affairs of An Insolvent.**

**Specimen - Cost Sheet - Stock Sheet/Register, Payroll/Wage Sheet, Form of Bin Card and Time Card ,Filling of Material Order and Material Requisition, Issue Register, Pan card, Debit Card, Credit Card.**

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAA61
Semester: VI	Hours: 6
Subject: ALLIED- IV	Credits: 5

## **BUSINESS LAW – II**

### **OBJECTIVE:**

To Enable the Students to Gain Basic Knowledge of Commercial Law Relating to Commodities, Sale of Goods Carriage of Goods, Consumer Protection and Negotiable Instrument used in Commercial Transaction.

### **UNIT I**

**Essential Commodities Act, 1955: Definitions – Objectives – Power to Control Production, Supply and Distribution- Penalties for Violation.**

### **UNIT II**

**The Sale of Goods Act, 1930 : Contract of Sale – Conditions and Warranties – Transfer of Property and Title to Goods – Rights and Duties of Seller and Buyer - Rights of Unpaid Seller.**

### **UNIT III**

**The Carriage of Goods Act : Carriage of Goods by Land – Carriage of Goods by Sea – Carriage of Goods by Air.**

### **UNIT IV**

**The Consumer Protection Act, 1986 : Definitions – Aims – Objectives – Consumer Protection Councils – Consumer Disputes – Redressal – Reasons for Slow Growth of Consumer Movement in India – Suggestions for Strengthening.**

### **UNIT V**

**Negotiable Instruments Act 1881 : Negotiable Instruments - Meaning – Characteristics – Types – Promissory Notes, Bills of Exchange, Cheques and Hundies – Parties to Negotiable Instruments – Liabilities of Parties – Discharge of Parties from Liabilities – Dishonor of Negotiable Instrument.**

### **TEXT BOOK**

1. Business Law – R.S.N.Pillai & Bagawathi.

### **REFERENCE BOOK**

1. Elements of Mercantile Law – N.D. Kapoor.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAC61
Semester: VI	Hours: 5
Subject: CORE - XVI	Credits: 5

## INCOME TAX LAW & PRACTICE II

### OBJECTIVE:

To Promote the Students to Understand the Basic Principles of Income Tax Law

### UNIT I

Clubbing of Income – Set -Off and Carry Forward of Losses- Deduction from Gross Total Income

### UNIT II

Computation of Tax Liability - Assessment of an Individual and Hindu Undivided Family

### UNIT III

Assessment of Partnership Firms - Association of Persons and Joint Stock Companies

### UNIT IV

Return of Income – Return of Loss – Belated Return – Revised Return – Procedure for Assessment.

### UNIT V

Advance Payment of Tax – Tax Refunds – Consequences of Failure to Deduct or Pay Tax – Tax Credit Certificate – Tax Clearance Certificate

Note: Theory 40% and Problems 60%

### TEXT BOOKS

1. Vinod Sinhanian – Taxmann - Income Tax Law and Practice.
2. V.P.Gaur &K.L. Narang - Income Tax Law and Practice.

### REFERENCE BOOK

1. Dinger Pagre - Income Tax Law and Practice.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAC62
Semester: VI	Hours: 6
Subject: CORE - XVII	Credits: 4

## COMPUTER NETWORKS

### OBJECTIVE:

To Understand the Various Techniques of Computer Network Topics.

### UNIT - I

Introduction – Uses of Internet - Network Hardware – LAN – MAN – WAN - Wireless Networks- Merits-Limitations - Network to Topologies - Tree, Peer – to - Peer, Bus, Ring etc.- Comparisons.

### UNIT - II

Inter Networks - Network Software - Protocol Hierarchies - Design Issues For The Layers - Service Primitives - Reference Models – OSI - TCP/IP.

### UNIT - III

Physical Layer - ISDN services - Broad band ISDN – Narrow band ISDN – ATM Networks- ATM-Switches – Data Link Layer Design issues – Error & Error Detection & Correction – Flow Control – Protocols – HDLC – Slip – PPP.

### UNIT – IV

Network Layer – Packet Switching – Circuit Switching – Shortest Path Routing – Flooding – Flow Based Routing – Firewalls – Transport layer – Elements of Transport Protocol – TCP & UDP.

### UNIT – V

Application Layer – Methods and Protocols – FTP,SMTP,POP,HTTP etc.- Network Security – SSL - Cryptography – Secret and Public Key Algorithms – DNS – Electronic Mail – Electronic Mail Privacy – World Wide Web – Client Side – Server Side Standards.

### TEXT BOOKS :

1. W. Stallings, Data and Computer Communication, McMillan.
2. A.S. Tanenbaum, Computer Networks, PHI.

### REFERENCE BOOKS:

1. J. Martin, Computer Network and Distributed Data Processing, Prentice Hall.
2. W. Stallings, Local networks, McMillan.



DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAS61
Semester: VI	Hours: 2
Subject: SBS – IV	Credits:2

## HUMAN RESOURCE MANAGEMENT

### OBJECTIVE:

To Impart the Students to Acquire the Knowledge about the Value of Human Resource and Management of Human Resources.

### UNIT – I

Human Resource Management – Meaning - Definition – Objectives – Importance – Functions.  
Human Resource Planning – Meaning - Definition – Objectives – Need & Importance – Functions.

### UNIT – II

Job Analysis – Job Description, Job Specification and Job Evaluation – Methods.

### UNIT – III

Recruitment – Meaning and Definition – Sources of Recruitment – Techniques of Recruitment – Selection – Meaning and Definition – Selection process – Placement – Induction

### UNIT - IV

Training – Definition – Needs and Importance – Training Methods – Wage and Salary Administration – Objectives.

### UNIT – V

Performance Appraisal – Meaning – Methods – Advantages-Promotion - Transfer – Needs - Demotion – Suspension – Meaning – Industrial Relations – Objectives and Importance – Causes for Poor Industrial Relations – Meaning of Grievance – Causes – Grievance Procedure

### TEXT BOOKS :

1. Personal Management – Subba Rao
2. Human Resource Management – S.S.Khanka

### REFERENCE BOOKS:

1. Human Resource Management – Shasi K.Gupta & Rosy Joshi – Kalyani Publishers
2. Personal Management & Industrial Relations – Tripathi & Reddy, Himalaya Publishing House.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAS62
Semester: VI	Hours: 2
Subject: SBS- V	Credits: 2

### **MULTIMEDIA -LAB**

#### **OBJECTIVE:**

To Impart the Basic Knowledge of Computers and Gain the Knowledge of Macromedia Flash & Photoshop Tools.

#### **FLASH EXERCISES:**

Creation of Flash Movies using

1. Text Animation
2. Motion along a Path
3. Morphing Technique
4. Masking Technique
5. Tweening Technique
6. Spot Light Mask
7. Creation of Wave Files and integrating them with a Presentation
8. Animation a Bouncing Greeting card for your Friend Opening with Sound Effects

#### **PHOTOSHOP EXERCISES:**

1. Design Greeting Cards for Various Occasions
2. Color a Given Black and White Image
3. Apply Different Filters to the Imaged(Any 10 filters)
4. Create Image Cloning
5. Design Product Wrappers
6. Design Monthly Calendar
7. Design a Colorful Visiting Card
8. Design a Digital Banner of Standard Size as 7' x5' or 6' x4' with Text and Photos with Suitable Effects.

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION(2014-2015 Onwards)	
Year : III	Sub Code: 14UCAS63
Semester: VI	Hours: 2
Subject: SBS – VI	Credits: 2

### **TALLY -LAB**

#### **OBJECTIVE:**

**To Impart the Basic Knowledge of Computers and Gain the Knowledge of Accounting Software Tally Tool.**

#### **TALLY EXERCISES:**

- 1. To Create a Company using Tally Software by the Given Details.**
- 2. To Create a Joint Stock Company using Tally Software by the Given Details.**
- 3. To Creating a Group Single and Multiple using Tally Software by Given Details**
- 4. To Creating a Ledger Single and Multiple using Tally Software by Given Details.**
- 5. To Creating a Voucher using Tally Software by Given Details.**
- 6. To Creating a Purchase Order and Sales Order using Tally Software by Given Details.**