



PERIYAR UNIVERSITY

PERIYAR PALKALAI NAGAR

SALEM - 636011

DEGREE OF BACHELOR OF COMMERCE
CHOICE BASED CREDIT SYSTEM

Syllabus for

**B. COM. (COMPUTER
APPLICATION)**

(SEMESTER PATTERN)

(For Candidates admitted in the Colleges affiliated to
Periyar University from 2017 - 2018 onwards)

REGULATIONS

Definitions :

- Programme** : -Programmell means a course of study leading to the award of a degree in a discipline.
- Course** : -Courseell refers to a subject offered under the degree programme.
- Part I** : Tamil / Other languages : means -Tamil/other languagesll offered under Part I of the programme.
- Part II** : English : means -Englishll language offered under Part II of the programme.
- Part III** : Means -the core coursesll related to the programme concerned including (Core Courses) practicals offered under Part III of the programme.
- Part III** : Means -Allied coursesll offered under part-III of the programme, which is (Allied Courses) in nature but related to the programme concerned.
- Part III** : means -Elective coursesll related to the core courses of the programme concerned. (Elective Courses) offered under Part III of the programme.
- Part IV** : Means basic orientation in Tamil language offered under Part IV(i) of the
- i) **Tamil:**programme(as name of the course) for those students who have not studied Tamil upto 12th standard.
 - ii) **Advanced Tamil:**Means, Advanced level Tamil offered under Part IV of the programme to students who have studied Tamil language upto 12th standard and chosen other languages under part I of the programme but would like to advance their Tamil language skills.
 - iii) **Non-Major Electives**Means elective subjects offered under Part IV (iii) option is being given not concerned with major but are to be selected by students who have not opted for (either) Advance Tamil or Tamil (as mandated).
 - iv) **Skill based Courses** - means the courses offered as skill based courses under Part IV (iv) of the programme aimed at imparting Advanced Skill.
 - v) **Foundation Course** : means courses such as
 - 1) Value Education (1st year I Semester)
 - 2) Environmental Studies (1st year II Semester)

Part V

—**Extension Activities**l : means all those activities under NSS/NCC/Sports/YRC programme and other co and extra curricular activities offered under part V of the

programme.

A detailed explanation of the above with relevant credits are given under –Scheme of Examination along with Distribution of Marks and Credits

Duration: Means the stipulated years of study to complete a programme as prescribed by the University from time to time. Currently for the undergraduate programme the duration of study is THREE years. These regulations shall apply to the regular course of study in approved institutions of the University.

Credits: Means the weightage given to each course of study (subject) by the experts of the Board of Studies concerned.

Credit System: Means, the course of study under this regulations, where weightage of credits are spread over to different semesters during the period of study and the Cumulative Grade Point Average shall be awarded based on the credits earned by the students. A total of 140 credits are prescribed for the Undergraduate Programme (Three years).

Choice Based Credit System: All Undergraduate Programmes offered by the University shall be under Choice Based Credit System (CBCS). This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the UG degree programme shall be required to **have passed the higher secondary examination** (Academic or Vocational) conducted by the Govt. of Tamil Nadu in the relevant subjects or other examinations accepted as equivalent thereto by the Syndicate, subject to such other conditions as may be prescribed therefor.

2. Duration of the Course

The course shall extend over a period of **three years comprising** of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

Each semester have 90 working days consists of 5 teaching hours per working day. Thus, each semester has 450 teaching hours and the whole programme has 2600 teaching hours.

3. Course of Study

The course of study for the UG degree courses of all branches shall consist of the following:

Part - I: Tamil

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject shall be offered during the **first two semesters** with one examination at the end of each semester (2 courses – 6 credits).

Part – II : English

The subject shall be offered during the **first two semesters** with one examination at the end of each semester (2 courses – 6 credits).

Part – III:

Core subject

As prescribed in the scheme of examination. Examination shall be conducted in the core subjects at the end of every semester. For the programmes with 2 semester languages, 18 core courses with 81 credits are to be offered.

Allied Subjects

As prescribed in the scheme of Examination, four subjects, **one each** in I, II, III and IV semester for a total of 16 credits are to be offered.

Electives courses

Two elective courses with 10 credits are to be offered one in the V semester and one in the VI Semester. Elective subjects are to be selected from the list of electives prescribed by the Board of Studies concerned. Any one group can be selected.

Part – IV

- 1 (a) Those who have not studied Tamil upto X std / XII std and taken a non-Tamil language under Part-I shall take Tamil comprising of two courses with 2 credits each (4 credits). The course content of which shall be equivalent to that prescribed for the 6th standard by the Board of Secondary Education and they shall be offered in the **third and fourth semesters**.

There shall be no external (University) examinations and the students shall be assured as per the scheme of continuous internal assessment (CIA) for the total marks prescribed.

(OR)

- (b) Those who have studied Tamil upto XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters**.

(OR)

- (c) Others who do not come under the above a+b categories can choose the following non-major

electives comprising of two courses with 2 credits each (4 credits) in the **third and fourth semesters**.

2. Skill Based Subjects:

All the UG programmes shall offer four courses of **skill based subjects two each** in III, & IV semesters with 3 credits each (12 credits) for which examination shall be conducted at the end of the respective semesters.

3. Environmental Studies:

All the UG programmes shall offer a course in Environmental Studies subjects and it shall be offered in the **second semester**. Examination shall be conducted at the end of the semester (one course with 2 credits).

4. Value Education :

All the UG programmes shall offer a course in –Value Education – Human Rights| subjects and it shall be offered in the **first semester**. Examination shall be conducted at the end of the semester (one course with 2 credits).

Part V: Extension Activities (One Credit)

Every student shall participate compulsorily for period of not less than two years (4 semesters) in any one of the following programmes.

NSS

NCC

Sports

YRC

Other Extra curricular activities.

The student's performance shall be examined by the staff in-charge of extension activities along with the Head of the respective department and a senior member of the Department on the following parameters. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

20% of marks for Regularity of attendance.

60% of marks for Active Participation in classes/camps/games/special Camps/programmes in the college/ District/ State/ University activities.

10% of marks for Exemplary awards/Certificates/Prizes.

10% of marks for Other Social components such as Blood Donations, Fine Arts, etc.

The above activities shall be conducted outside the regular working hours of the college. The mark

sheet shall carry the gradation relevant to the marks awarded to the candidates.

- A - Exemplary - 80 and above
- B - Very good - 70 - 79
- C - Good - 60 - 69
- D - Fair - 50 - 59
- E - Satisfactory - 40 - 49

This grading shall be incorporated in the mark sheet to be issued at the end of the semester. (Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above fields and be graded and certified accordingly).

4. Requirement to appear for the examinations

- a) A Candidate shall be permitted to appear for the university examinations for any semester (practical/theory) if he/she secures **not less than 75%** of attendance in the number of working days during the semester.
- b) A candidate who has secured **less than 75% but 65%** and above attendance in any semester has to pay fine of Rs.500/- and a candidate shall be permitted to appear for the university examination in that semester itself.
- c) A candidate who has secured **less than 65% but 50%** and above attendance in any semester has to pay fine of Rs.500/- and can appear for both semester papers together at the end of the later semester.
- d) A candidate who has secured **less than 50%** of attendance in any semester shall not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 50%.

5. Scheme of examination

As given in the annexure.

6. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) Candidates who fail in any of the course of Part I, II, III, IV & V of UG degree examinations shall complete the course concerned **within 5 years** from the date of admission to the said programme, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that course with the syllabus in vogue until there is a change in the texts

or syllabus. In the event of removal of that course consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent course in the revised syllabus as suggested by the Chairman and fulfill the requirements as per the regulation curriculum for the award of the degree.

7. Medium of Instruction and examinations

The medium of instruction and examinations for the courses of Part I, II & IV shall be the language concerned. For part III courses other than modern languages, the medium of instruction shall be either Tamil or English and the medium of examinations is English/Tamil irrespective of the medium of instructions. For modern languages, the medium of instruction and examination shall be the language concerned.

8. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates shall not be permitted to appear for the practical examinations.

9. Passing Minimum

- a) A candidate who secures **not less than 40% in the University (external)** Examination and 40% marks in the external examination and continuous internal assessment put together in any course of Part I, II, III & IV shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who secures not less than 40% of the total marks prescribed for the subject under part IV degree programme irrespective of whether the performance is assessed at the end semester examination or by continuous internal assessment shall be declared to have passed in that subject.
- c) A candidate who passes the examination in all the courses of Part I, II, III, IV & V shall be declared to have passed, the whole examination.

10. Distribution

Table – 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for **theory papers of UG programmes**.

Table – 1 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max.marks	Passing Minimum for external alone	Max.marks	Passing Minimum for internal alone	
100	75	30	25	10	40

Table – 1(B): The following are the Distribution of marks for the continuous Internal assessment in the theory papers of UG programmes:

Table – 1 (B)

S.No.	For Theory - UG Courses	Distribution of Marks
1.	Tests	15
2.	Assignment (2 Nos.)	5
3.	Attendance	5
	Total Marks	25

Table – 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the **practical courses of UG programmes**.

Table – 2 (A)

TOTAL MARKS	EXTERNAL		INTERNAL		Overall Passing Minimum for total marks (Internal + External)
	Max.marks	Passing Minimum for external alone	Max.marks	Passing Minimum for internal alone	
100	75	30	25	10	40

Table – 2(B): The following are the distribution of marks for the continuous Internal assessment in UG practical courses:

Table – 2 (B)

S.No.	For Theory - UG Courses	Distribution of Marks
1.	Tests	15
2.	Assignment (2 Nos.)	5
3.	Attendance	5
	Total Marks	25

The following courses shall have end semester examinations and Continuous Internal Assessment:

Table – 3

S.No.	Subject	Internal	External	Total
1.	Value Education	25	75	100
2.	Environmental Studies	25	75	100
3.	Non – Major Electives – 3 rd semester	25	75	100
4.	Non – Major Electives – 4 th semester	25	75	100

However, for those students who select –Tamil|| under Part IV, the examinations shall be **only on a Continuous Internal Assessment (CIA)** as furnished in the syllabus. The marks shall be furnished to the COE by the respective colleges.

11. Grading

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Table – 4

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course / Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Excellent
75-79	7.5-7.9	D	Distinction
70-74	7.0-7.4	A+	Very Good
60-69	6.0-6.9	A	Good
50-59	5.0-5.9	B	Average
40-49	4.0-4.9	C	Satisfactory
00-39	0.0	U	Re-appear
ABSENT	0.0	AAA	ABSENT

- i = Credits earned for course i in any semester.
- G_i = Grade Point obtained for course i in any semester.
- n = refers to the semester in which such course were credited.

Grade point average (for a Semester):

Calculation of grade point average semester-wise and part-wise is as follows:

$$\text{GRADE POINT AVERAGE [GPA]} = \frac{\sum C_i G_i}{\sum C_i}$$

GPA = $\frac{\text{Sum of the multiplication of grade points by the credits of the courses offered under each part}}{\text{Sum of the credits of the courses under each part in a semester}}$

Calculation of Grade Point Average (CGPA) (for the entire programme):

A candidate who has passed all the examinations under different parts (Part-I to V) is eligible for the following part-wise computed final grades based on the range of CGPA:

$$\text{CUMULATIVE GRADE POINT AVERAGE [CGPA]} = \frac{\sum_n \sum_i C_{ni} G_{ni}}{\sum_n \sum_i C_{ni}}$$

CGPA = $\frac{\text{Sum of the multiplication of grade points by the credits of the entire programme under each part}}{\text{Sum of the credits of the courses of the entire programme under each part}}$

Table – 5

CGPA	GRADE
9.5 – 10.0	O+
9.0 and above but below 9.5	O
8.5 and above but below 9.0	D++
8.0 and above but below 8.5	D+
7.5 and above but below 8.0	D
7.0 and above but below 7.5	A++
6.5 and above but below 7.0	A+
6.0 and above but below 6.5	A
5.5 and above but below 6.0	B+
5.0 and above but below 5.5	B
4.5 and above but below 5.0	C+
4.0 and above but below 4.5	C
0.0 and above but below 4.0	U

12. Improvement of Marks in the subjects already passed

Candidates desirous of improving the marks awarded in a passed subject in their first attempt shall reappear once within a period of subsequent two semesters. The improved marks shall be considered for classification but not for ranking. When there is no improvement, there shall not be any change in the original marks already awarded.

13. Classification of Successful candidates

A candidate who passes all the examinations in Part I to Part V securing following CGPA and Grades shall be declared as follows **for Part I or Part II or Part III:**

Table – 6

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
9.5 – 10.0	O+	First Class – Exemplary *
9.0 and above but below 9.5	O	
8.5 and above but below 9.0	D++	First Class with Distinction*
First Class 8.0 and above but below 8.5	D+	
7.5 and above but below 8.0	D	
7.0 and above but below 7.5	A++	First Class
6.5 and above but below 7.0	A+	
6.0 and above but below 6.5	A	

CGPA	GRADE	CLASSIFICATION OF FINAL RESULT
5.5 and above but below 6.0	B+	Second Class
5.0 and above but below 5.5	B	
4.5 and above but below 5.0	C+	Third Class
4.0 and above but below 4.5	C	

- a. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 9 to 10 and equivalent grades -O^{||} or -O+^{||} in part III comprising Core, Electives and Allied subjects shall be placed in the category of **-First Class – Exemplary**l.
- b. A candidate who has passed all the Part-III subjects examination in the first appearance within the prescribed duration of the UG programmes and secured a CGPA of 7.5 to 9 and equivalent grades -D^{||} or -D+^{||} or -D++^{||} in part III comprising Core, Electives and Allied subjects shall be placed in the category of **-First Class with Distinction**l.
- c. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 6 to 7.5 and equivalent grades -A^{||} or -A+^{||} or -A++^{||} shall be declared to have passed that parts in **-First Class**l.
- d. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 5.5 to 6 and equivalent grades -B^{||} or -B+^{||} shall be declared to have passed that parts in **-Second Class**l.
- e. A candidate who has passed all the Part-I or Part-II or Part-III subjects examination of the UG programmes and secured a CGPA of 4.5 to 5 and equivalent grades -C^{||} or -C+^{||} shall be declared to have passed that parts in **-Third Class**l.
- f. There shall be no classifications of final results, therefore, award of class for Part IV and Part V, however, those parts shall be awarded with final grades in the end semester statements of marks and in the consolidated statement of marks.

14. Conferment of the Degree :

No candidate shall be eligible for conferment of the Degree unless he / she

- i. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed thereof.

- ii. Has completed all the components prescribed under Parts I to Part V in the CBCS pattern to earn 140 credits.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

15. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I class shall be eligible for ranking and such ranking shall be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks. The improved marks shall not be taken into consideration for ranking.

16. Additional Degree

- a) The following is the norms prescribed for students admitted from 2010-11 onwards.

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), already passed by the candidate. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

- b) The following is for students admitted prior to 2008-09 :

Any candidate who wishes to obtain an additional UG degree not involving any practical shall be permitted to do so and such a candidate shall join a college in the III year of the course and he/she shall be permitted to appear for part III alone by granting exemption from appearing Part I, Part II, Part IV and Part V and common allied subjects (if any), **already passed by the candidate**. And a candidate desirous to obtain an additional UG degree involving practical shall be [permitted to do so and such candidate shall join a college in the II year of the course and he/she be permitted to appear for Part III alone by granting exemption from appearing for Part I, Part II, Part IV and Part V and the common allied subjects. If any, already passed. Such candidates should obtain exemption from the university by paying a fee of Rs.500/-.

17. Evening College

The above regulations shall be applicable for candidates undergoing the respective courses in Evening Colleges also.

Summary:

Part	Subject	Papers	Credit	Total Credits	Papers	Marks	Total Marks
Part I	Languages	2	3	6	2	100	200
Part II	English	2	3	6	2	100	200
Part III	Core	9	4	36	10	100	1000
	Core	9	5	45	8	100	800
	Allied	4	4	16	4	100	400
	Electives	2	5	10	2	100	200
Part IV	Others	4	2	8	4	100	400
Part IV	Skill Based	4	3	12	4	100	400
Part V	Extension Activities	1	1	1	1	-	-
	Total			140			3600

COURSE OF STUDY AND SCHEME OF EXAMINATION

Part	Study Components	Course Title	Ins. hrs / week	Exam				Credit
				Dur. Hrs	CIA	Uni. exam	Total	
SEMESTER I								
I II	Language	Tamil - I English-I	6	3	25	75	100	3
III	Language	Principles of Accountancy	6	3	25	75	100	3
III	CORE I	Business Communication	5	3	25	75	100	4
III	CORE II	Business Application Software	5	3	25	75	100	4
IV	ALLIED I		6	3	25	75	100	4
	Value Education		2	3	25	75	100	2
SEMESTER II								
I II	Language	Tamil - II English - II	6	3	25	75	100	3
III	Language	Financial Accounting	6	3	25	75	100	3
III	CORE III	Computer Practical - I (MS-Office)	5	3	25	75	100	4
III	CORE IV	Database Management System	5	3	25	75	100	4
IV	ALLIED II	Environmental Studies	6	3	25	75	100	4
	EVS		2	3	25	75	100	2
SEMESTER III								
III	CORE V	Business Law	5	3	25	75	100	4
III	CORE VI	Corporate Accounting - I	6	3	25	75	100	4
III	CORE VII	Fundamentals of Computer and Tally	5	3	25	75	100	4
III	ALLIED III	Business Statistical Methods	6	3	25	75	100	4
IV	SBEC - I	Capital Market	3	3	25	75	100	3
IV	SBEC - II	Marketing	3	3	25	75	100	3
IV	NMEC - I	Marketing	2	3	25	75	100	2

Part	Study Components	Course Title	Ins. hrs / week	Exam				Credit
				Dur. Hrs	CIA	Uni. exam	Total	
SEMESTER IV								
III	CORE VIII	E-Commerce	5	3	25	75	100	5
III	CORE IX	Corporate Accounting - II	6	3	25	75	100	5
III	CORE X	Computer Practical - II (Tally)	5	3	25	75	100	4
III	ALLIED IV	Business Statistical Decision Techniques	6	3	25	75	100	4
IV	SBEC III	Project Methodology	3	3	25	75	100	3
IV	SBEC IV	Human Resource Management	3	3	25	75	100	3
IV	NMEC-II	Human Resource Management	2	3	25	75	100	2
SEMESTER V								
III	CORE XI	Cost Accounting	6	3	25	75	100	5
III	CORE XII	Auditing	6	3	25	75	100	5
III	CORE XIII	Income Tax Law and Practice I	6	3	25	75	100	5
III	CORE XIV	Software Development with Visual Programming	6	3	25	75	100	4
III	Elective - I		6	3	25	75	100	5
SEMESTER VI								
III	CORE XV	Management Accounting	6	3	25	75	100	5
III	CORE XVI	Entrepreneurial Development	6	3	25	75	100	5
III	CORE XVII	Income Tax Law and Practice II	6	3	25	75	100	
III	CORE XVIII	Commerce Practicals	4	2	25	75	100	5
III	Elective NMSDC	NMSDC -Digital Banking Logistics and Audit Essential for Employability (Fintech-Course-I)	2	2	25	75	100	2
III	Elective - II		6	3	25	75	100	5
V		Extension Activities @	-	-	-	-	-	1
	Total					3600	142	

List of Elective Papers (Colleges can choose any one group)		
Group A	I	Project Work
	II	Fundamentals of Insurance
Group B	I	Office Organisation
	II	Secretarial Practice
Group C	I	Banking Theory
	II	Banking Law and Practice
Group D	I	Campus to Corporate
	II	Customer Relationship Management

List of Common Papers for

1. B.Com
2. B.Com (CA)
3. B.Com (Accounting and Finance)
4. B.Com (Banking and Insurance)

SEMESTER I :

1. Tamil – I
2. English – I
3. Principles of Accountancy
4. Value Education

SEMESTER II :

5. Tamil – II
6. English – II
7. Financial Accounting
8. Environmental Studies

SEMESTER III :

9. Business Law
10. Corporate Accounting – I
11. Business Statistical Methods
12. Capital Market

B Com (CA)

SEMESTER IV :

13. Corporate Accounting – II
14. Business Statistical Decision Techniques
15. Project Methodology

SEMESTER V :

16. Cost Accounting
17. Income Tax Law and Practice – I

SEMESTER VI :

18. Management Accounting
19. Income Tax Law and Practice – II
20. Commerce Practicals

Apart from the above papers other common papers in various semesters are:-

21. Banking Theory
22. Banking Law and Practice
23. Fundamentals of Insurance
24. Principles of Marketing
25. Office Organisation
26. Secretarial Practice
27. Entrepreneurial Development
28. Campus to Corporate
29. Customer Relationship Management
30. Project Work

B.COM. (COMPUTER APPLICATION)

SEMESTER –I

CORE I - PRINCIPLES OF ACCOUNTANCY

Objectives:

- To enable the students to acquire basic knowledge of accounting principles, concepts and conventions.
- To make the students to acquire the skill to prepare the trial balance and final accounts.

UNIT - I

Basic Concepts: Fundamentals of Book Keeping-Meaning-Definition-Book-keeping Vs. Accounting- objectives- Advantages and limitations of accounting-Methods of accounting- Double entry system-Meaning-Advantages- Types of accounts- Accounting Rules-Accounting concepts and conventions- Journal- Ledger- Subsidiary books - Trial balance.

UNIT - II

Final accounts of a sole trading concern- Trading, Profit & Loss a/c and Balance sheet with adjustments, Difference between Trading a/c- P&La/c and Balance sheet-Adjustment entries.

UNIT-III

Final accounts of Non- trading concerns- Receipts and payments account- Income and expenditure account and Balance Sheet-Difference between Receipts and payments account& Income and expenditure account.

UNIT - IV

Bank Reconciliation statement- Causes for difference- Preparation of Bank Reconciliation statement.

Royalties – Dead rent and short working – Recoupment of short working – Accounting entries in the books of lessee and landlord (excluding sub-lease)

UNIT – V

Depreciation – Meaning-Causes- Characteristics-Objectives- Methods-Fixed -Diminishing - Difference between Straight line method and W.D.V. method -Annuity-Depreciation fund Method- Provisions and reserves.

Note: Distribution of marks - Problems 80% and Theory 20%.

TEXT BOOKS:

1. Financial Accounting - Reddy and Murthy - Margham Publications, Chennai -17.
2. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Financial accounting - R.LGupta and V.K Gupta, Sultan chand& Sons, New Delhi.

REFERENCE BOOKS:

1. Financial accounting - S.PJain & K.LNarang, Kalyani publishers, Ludhiana.
2. Financial Accounting - Dr. S Ganesan and Kalavathi ,Tirumalai Publications, Nagercoil.
3. Financial Accounting -R.S.N. Pillai and Bagavathy- Marghampublications, Chennai.
4. Advanced Accounting I -Dr. Chandra Bose PHI Learning (P) Ltd., Delhi.
5. Advanced Accounting I - Dr. S Peer Mohamed, Dr. S.A.N. Shezuii Ibrahim Pass
Publication, Madurai.

B.COM. (COMPUTER APPLICATION)

SEMESTER – I

CORE II - BUSINESS COMMUNICATION

Objectives:

- To develop better written and oral business communication skills among the students and enable them to know the effective media of communication.
- To enhance their writing skills in various forms of business letters and reports.

UNIT - I

Business Communication: Meaning – Objectives – Media – Barriers - Importance of Effective Business Communication- Modern Communication Methods - Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

UNIT - II

Enquiries - Replies - offers and quotations - Orders and their Execution - Credit and Status Enquiries - Meaning - Trade and bank references - Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

UNIT - III

Banking Correspondence - Introduction - correspondence with customer, Head office - Insurance Correspondence –Life insurance- Fire insurance - Marine insurance - Agency Correspondence.

UNIT - IV

Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals.

UNIT - V

Application for Jobs: Preparation of resume- Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations. E-mail Slide or Visual Presentation - Internet - Video conferencing - Group Discussion.

TEXT BOOKS:

1. Essentials of Business Communication - Rajendra pal, J.S. korahilli, Sultan Chand & Sons, New Delhi.
2. Business Communication – K. Sundar & Kumararaja, Vijay Nicole Imprints Pvt Ltd, Chennai-9

3. Business Communication - N.S.Raghunathan & B.Santhanam, Margham Publications, Chennai.
4. Business Communication –V.R. Palanivelu &N. Subburaj, Himalaya Publishing Pvt Ltd,Mumbai.

REFERENCE BOOKS:

1. Effective Business English and Correspondence - M.S. Ramesh and Pattenshetty R.S.Chand & Co, Publishers, New Delhi - 2.
2. Commercial Correspondence R.S.N.Pillai and Bhagavathi.S. Chand Publications, New Delhi.
3. Business Communication - Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt Ltd.,New Delhi 2010 Edition
4. Communication conquer: AHandbook of group discussion and Job Interview. - Pushpalatha & Kumar, PHI Learning Publisher .

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SEMESTER – I

ALLIED - I - BUSINESS APPLICATION SOFTWARE

UNIT - I

Introduction to Microsoft Office – MS Word – Creating and Editing Documents – Menus, Commands, Toolbars and Icons – Formatting Document – Creating Tables – Mail Merge.

UNIT II

Ms-Excel: Spreadsheet Overview – Menus, Toolbars, Icons – Creating Worksheets – Editing and Formatting – Excel Formulas and Functions - Creating a Chart Data Forms, Sorts, Filter.

UNIT III

MS Power Point – Introduction – Menus – Toolbars – Text and Formats – Animations – Arts and Sound – Making the Presentation templates.

UNIT IV

Ms-Access: Database Overview – Creating A Database – Modifying Tables And Creating Forms – Query – Creating Reports – Mailing Labels.

UNIT-V

MS – FrontPage: Introduction – Create and Manage Complete Websites – Format Websites – Creating a Web page with without Wizards.

TEXT BOOKS:

1. MS Office 2000 For Every One – Vikas Publishing House Pvt. Ltd., Sanjay Saxena.
2. MS Office 2000 Professional Fast & Easy – June Slton, BPB Publications.
3. Guide to MS Office PH – I.Loura Acklen.
4. The ABC & MS Office Professional Edition – Gray Hart-Davis.

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SEMESTER - II
CORE III - FINANCIAL ACCOUNTING

Objectives:

- To enable the students to learn the basic concepts of Partnership Accounting and allied aspects of accounting.
- At the end of the course students shall understand partnership accounts, branch and departmental accounts and apply the same in the real business world.

UNIT - I

Branch Accounts- Meaning, definition. Dependent branches- Stock and debtor system- Independent branches (foreign branches excluded)

UNIT - II

Departmental Accounts— Meaning, definitions, features, basis for allocation of expenses- Inter departmental transfer at cost or selling price.

UNIT - III

Single Entry System- Meaning - Features - Statement of Affairs Method and Conversion Method.

UNIT-IV

Partnership - Admission of a Partner - Retirement of a Partner - Death of a Partner.

UNIT - V

Dissolution of a Partner- Insolvency of a Partner gradual realization of - Garner Vs Murray — Piece Meal Distribution.

Note: - Distribution of Marks: Problems 80% and Theory- 20%

TEXT BOOKS:

1. Financial accounting - Reddy & Murthy- Margham publications, Chennai-17.
2. Advanced Accounting - R.L. Gupta and V.K.Gupta, Sultan Chand & Sons, New Delhi.
3. Financial Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Financial accounting - Narayanaswamy, learning private limited, New Delhi.
2. Advanced Accounting - M.C. Shukla. Sultan Chand & Sons, New Delhi.
3. Advanced Accounting - S.N. Maheshwari. Vikash Publishing House Pvt Ltd., New Delhi.
4. Advanced Accounting - M.A. Arulanandam and K.S. Raman. Margham publications, Chennai.
5. Advanced Accountancy-S.P.Jain& K.L.Narang, Kalyani Publishers, NewDelhi.

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SEMESTER – II

CORE IV - COMPUTER PRACTICAL – I - MS-OFFICE

MS-WORD:

1. a. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
b. Study of Word – Menu / toolbars.
2. a. Create a document, save it and edit the document as follows:
 - i) Find and Replace options.
 - ii) Cut, Copy, Paste options.
 - iii) Undo and Redo options.b. Format the document:
 - i) Using Bold, Underline and Italic.
 - ii) Change Character size using the font dialog box.
 - iii) Formatting paragraph: Center, Left aligns & Right align
 - iv) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
 - v) Creating Hanging Paragraphs.
3. Using tab settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.
5. Drawing flow chart using (creating main document, data source, inserting merge fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

MS-EXCEL:

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).
b. Formatting work sheets.
 1. Bold style.
 2. Italic style.

3. Font size changing.
 4. Formatting numbers (Auto fill, Selection Command, Currency format, Currency Syllabus),.
 5. Specifying percentage (%) Scientific notations.
 6. Drawing border around cells.
 7. Printing a work sheet (Print preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and filed name – creating and sorting a data base and maintaining a database (data form).
b. Using auto filter, advanced filter
c. Creating subtotals and grad totals - using database functions.
3. Creating charts
 - i) Using chart wizard (five steps)
 - ii) Changing the chart type (Pie, Bar, Line)
 - iii) Inserting titles for the axes X. Y
 - iv) Changing colours.
 - v) Printing charts.
4. a. Using date, time, maths functions:
 - i) entering current data.
 - ii) Using date arithmetic (adding and subtracting dates)
 - iii) Date functions (day, month, second)
b. Math Functions
 - i) SUM, COUNT, AVERAGE
 - ii) MAX, MIN
 - iii) STDDEV, VAR
 - iv) ABS, EXP, INT
 - v) LOG 10 AND LOG
 - vi) MOD, ROUND, SORT
 - vii) Using auto sum
 - c. Logical and Financial Functions

- i) Logical (IP/AND/OR/NOT)
 - ii) Financial (PMD, FV, NPER, RATE)
5.
 - i) Creating and running a macro.
 - ii) Assigning button to a defined macro.
 - iii) Editing a macro.

MS-POWERPOINT:

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organisation chart in Power Point.

MS-ACCESS

1. Prepare a payroll for employee database of an organization with the following details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic Pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which include atleast three tables must have atleast two fields with the following details: Roll Number, Name, Course, Year College Name, University Address, Phone Number.
3. Create a forms for the Student database.
4. Create a report for the employee database.

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SEMESTER – II

ALLIED II - DATABASE MANAGEMENT SYSTEM

UNIT –I:

Introduction: Database System Application – Purpose of Database System – View of Data – Data Model – Database Language – Relational Database – Database Design – Data Storage and Query – Transaction Management – Database Architecture - Database User and Administrator. – History of Database System.

UNIT –II:

Relational Database: Structure of Relational Databases – Database Schemas – Keys – Schema Diagrams - Relational Query Language. SQL: Overview of the SQL Query Language - SQL Data Definition – Basic Structure of SQL Queries - Set operations – Null Values – Aggregate Functions – Nested Sub queries – Modification of the Database.

UNIT – III:

Intermediate SQL: Join Expressions – View – Transactions - Authorization. Advance SQL: Functions and Procedures – Triggers - Formal Relational Queries Languages: The Relational Algebra – The Tuple Relational Calculus – The Domain Relational Calculus.

UNIT –IV:

Database Design and the E-R Model: Overview of the Data Process – The Entity-Relationship Model – Constraints - Entity-Relationship Diagram - Entity-Relationship Design Issues – Extended E-R Features. Relational Database Design: Atomic Domain and First Normal Form –Decomposition using Functional Dependency - Functional Dependency Theory - Decomposition using Multivalued Dependencies – More Normal Form.

UNIT-V:

Database System Architectures: Centralized and Client-System Architectures – Server System Architectures – Parallel Systems – Distributed Systems – Network Types. Distributed Databases: Homogeneous and Heterogeneous Databases - Distributed Data Storage - Distributed Transaction - Commit Protocols – Cloud Based Databases – Directory Systems.

TEXTBOOK:

1. –Database System Concepts|| -Abraham Sliberschatz, Henery F.Korth, S.Sudarshan,6th Edition. MC Graw Hill International Edition

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SEMESTER-III

CORE V - BUSINESS LAW

Objectives:

- To cultivate understanding of the various Trade Laws of Land - with an expert knowledge of Indian Contract Act, Sale of Goods Act.
- To provide comprehensive understanding of rights, duties and responsibilities of the parties entering into business dealings

UNIT-I

Commercial Law - Introduction- Meaning- Objectives - Sources- origin - (custom-law of England - Equity precedents nature of law.) Indian Contract Act,1872 – Contract- Definition- Obligation- Nature and Kinds of Contract - Elements of a Valid Contract -Formation of Contract.

UNIT-II

Agreement -Contingent Contract, Quasi Contract - Types of contingent contract-Performance of a Contract -Discharge of a Contract - by performance mutual consent, by impossibility, by contract, by breach- Remedies for breach of Contract.

UNIT-III

Contract of Indemnity- Introduction- Rights of indemnity holder and indemnifier- Guarantee- Definition, features, types, Revocation -Bailment - pledge. Hypothecation- charge mortgage-Meaning and definitions.

UNIT - IV

Agency - creation of Agency - Kinds of Agent - Rights and Duties of Principal and Agent -Relation of Principal and third parties - Termination of Agency.

UNIT-V

Sale of goods Act 1930- Definition of Sale and Agreement to sell - Condition and Warranties - Transfer of property - Transfer of title - performance - Remedies for breach- Unpaid Seller - Rights of unpaid seller - Auction sale - Rules relating delivery of goods.

TEXT BOOKS:

1. Business Law - K.R.Buichandani-Himalaya Publishing House, Mumbai.
2. Business Law- Tulsian JP.C, Pearson Publications. New Delhi.
3. Business Law- Kapoor, N.D., Sultan Chand & Sons. New Delhi.

REFERENCE BOOKS:

1. Commercial Law – M.C.Shukla, - S.Chand & Sons.,New Delhi.
2. Business Laws- R.S.N. Pillai and Bagavathy- S.Chand&Co.,New Delhi.
3. Mercantile Law - M.C.Kuchhal-Vikas Publications, New Delhi.
4. Business Law – J.Jayasankar, Margham Publications, Chennai.

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SEMESTER-III

CORE VI - CORPORATE ACCOUNTING-I

Objectives:

- To enlighten the students on the accounting procedures followed by the company.
- To enable the students to be aware on the Corporate Accounting in conformity with the provisions of the Companies Act.

UNIT – I

Equity Shares: Meaning-definition- Features- Issue at Par, at Premium and at Discount -Under Subscription, Over Subscription- call in arrears, call in advance-Forfeiture and Re-issue.

UNIT-II

Preference shares: Issue of preference shares - kinds of preference shares- advantages & disadvantages of preference shares, provisions relating to redemption of preference shares, capital profits and revenue profits. Redemption out of Revenue Reserves and Fresh issue of Bonus shares.

UNIT - III

Debentures: Meaning- definition-classification- difference between shares and Debentures- Factors to be considered in relation to redemption of debentures- Various Methods of Redemption, Writing off discount on Redemption of debentures.

UNIT - IV

Underwriting of Shares: Marked, Unmarked & Firm underwriting, Complete underwriting, partial underwriting.

Valuation of Goodwill and shares- meaning, Need for valuation-methods of valuation of shares. Net assets method- yield method- fair value method.

UNIT - V

Profits prior to Incorporation: Apportionment of expenses-various types-Pre -incorporation, Post-incorporation - Preparation of Final accounts of companies. Company Balance Sheet - Computation of Managerial Remuneration.

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOK:

1. Corporate Accounting- R. L.Gupta & Radhaswamy, S. Chand Publications, New Delhi.
2. Advanced Corporate Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Corporate accounting - T.S.Reddy&A.Murthy- Margham Publications, Chennai.

REFEREFNCE BOOKS:

1. Advanced Accountancy- M.C.Shukla & T.S.Grewal.
2. Advanced Accounting - S.P. Jain & K.L. Narang, Kalyani Publications, New Delhi.
3. Advanced Accountancy, Part-I - Dr. M.A. Arulanandam, Dr. K.S. Raman, Himalaya Publications, New Delhi.2003.
4. Advanced Accountancy Vol. I & II - Maheshwari&Maheshwari, Vikash Publishing House Pvt. Ltd, New Delhi.

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SEMESTER – III

CORE VII - FUNDAMENTALS OF COMPUTER AND TALLY

UNIT – I

Introduction to Computers – Classification of Digital Computer Systems – Anatomy of a Digital Computer – Memory Units – Input Devices – Output Devices – Auxiliary Storage Devices.

UNIT-II

Computer Software – Programming Languages – Operating Systems – Computer Networks – Internet – Electronic Mail.

UNIT-III

Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation – Bank Reconciliation Statement – Billwise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book.

UNIT-IV

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures – Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.

UNIT-V

Statutory and Taxation – Value Added Tax (VAT) – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Export and Import – Backup and Restore – Open Database Connectivity.

TEXT BOOKS:

1. –Fundamentals of Computer Science and Communication Engineering||. Alexix Leon, Mathew's Leon, Vikas Publishing House, New Delhi, 1998.
2. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited

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SEMESTER III

ALLIED III - BUSINESS STATISTICAL METHODS

Objectives:

- To promote the skill of applying statistical techniques in business.
- To enable the students to apply the statistical tools in analysis and interpretation of data.

UNIT – I

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT- II

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley's Co-efficient of skewness.

UNIT – III

Correlation – Types of Correlation – Measures of Correlation - Karl Pearson's Co-efficient of Correlation – Spearman Rank Correlation Co-efficient. Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation Co-efficient.

UNIT – IV

Index Number, Definition of Index Numbers, Uses – Problems in the construction of index numbers, Simple and Weighted index numbers. Chain and Fixed base index – Cost of living index numbers.

UNIT – V

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular Trend, Measure of Seasonal Variation. Method of simple average only.

Note: Distribution of marks – Problem 80% and Theory 20%.

TEXT BOOKS:

1. Business Statistics- P.A. Navaneethan, Jai Publishers, Trichy-21.
2. Business Statistics- Wilson, M. Himalaya Publishing House Pvt. Ltd., Mumbai.

REFERENCE BOOKS:

1. Statistical Methods - S.P.Guptha, Sultan Chand & Sons, New Delhi.
2. Statistics - D.C.Sanchati and V.K.Kapoor, Sultan Chand & Sons, New Delhi.

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SEMESTER – IV

CORE VIII - E-COMMERCE

Objectives:

- To enable the students to understand the technology of e-Commerce for business application.
- After the successful completion of the course the student must be aware of techniques in the application of e-Commerce.

UNIT – I

E-Commerce – Framework- Classification of electronic commerce- Anatomy of E-Commerce applications- Components of the I way-Network Access Equipment- Internet Terminology.

UNIT- II

Electronic Data Interchange- Benefits- EDI Legal, Security and Privacy issues- EDI software implementation- Value Added Network- Internal Information Systems- Work flow automization and Coordination- Customization and internal commerce.

UNIT – III

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

UNIT – IV

Consumer Oriented Electronic Commerce: Consumer Oriented Applications- Mercantile Process Models- Mercantile Models from the Consumers Perspective- Mercantile Models from the Merchants Perspective.

UNIT – V

Electronic Payment Systems- Types- Digital Token Based Electronic Payment System- Smart Card & Credit Card Electronic Payment Systems- Risk- Designing Electronic Payment System.

REFERENCE BOOKS:

1. Frontiers of Electronic Commerce – Ravi Kalakota & Andrew B. Whinston, Dorling Kindersley (India) Pvt Ltd, - 2006
2. Electronic commerce - Bharat Bhasker, Tata Mc Graw Hill Publishing Co Ltd, New Delhi-2006
3. Web Commerce Technology Handbook – Daniel Minoli, Emma Minoli, Tata Mc Graw Hill Publishing Co Ltd, New Delhi-2006
4. E-Commerce & E-Business - Dr.C.S.Rayudu, Himalaya Publishing House, New Delhi
5. E-Commerce – The Cutting Edge of Business- Kamallesh K Bajaj, Debjani Nag TMH, New Delhi

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SEMESTER - IV
CORE IX - CORPORATE ACCOUNTING -II

Objectives:

- To equip the students with accounting methods formatted from inception to liquidation and to have knowledge about Amalgamation , Absorption and Reconstruction.
- To lay down a foundation for drafting accounts for special corporate bodies such as banking companies and holding companies.

UNIT - I

Amalgamation as per AS-14, absorption and external reconstruction, Types of amalgamation, Methods of accounting for amalgamation. Computation of purchase consideration.

UNIT-1I

Alteration of share capital- meaning. Different ways of alteration of share capital. Internal reconstruction- meaning, Procedure for reducing share capital. Liquidator's final statement of accounts. - Meaning, amount realized and payment of various liabilities. Calculation of liquidator's remuneration.

UNIT-III

Accounts of Banking Companies - Meaning, Legal Requirements for Preparation of Profit And Loss Account. Guidelines for profit and loss account. Balance sheet format as per form A (New Format). Non-performing assets.

UNIT-IV

Accounts of Insurance Companies Life, Fire and Marine- (New format).

UNIT-V

Accounts of Holding Companies - Meaning, definition, capital profit, minority interest. Revenue profit, capital reserve. Goodwill, Unrealised profit. (Excluding inter company holdings)

Note: Distribution of marks: Problems 80% Theory 20%

TEXT BOOKS:

1. Advanced accountancy - R.L. Gupta and Radhaswamy, Sulthan Chand & Sons, New Delhi.
2. Advanced Corporate Accounting – M. Sumathy, G. Sasikumar, Himalaya Publishing Pvt Ltd., Mumbai.
3. Corporate accounting - Reddy&Murthy, Margham Publication, Chennai.

REFERENCE BOOKS:

1. Advanced accountancy- M.C. Shukla and T.S. Grewal, Sulthan Chand & Sons, New Delhi.
2. Corporate accounting- S.N.Maheswari, Vikas Publishing House, New Delhi.
3. Advanced Accountancy- S.P.Jain&K.L.Narang, Kalyani Publishers, New Delhi.

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SEMESTER – IV

CORE X - COMPUTER PRACTICAL – II - TALLY

Objectives:

On completion of the course the students shall have knowledge on

1. Tally Package and its concepts
2. Enable to use package for wide range of Business Applications

1. Company Information

- a. Company creation
- b. Select Company
- c. Shut Company
- d. Alter Company
- e. Split Company Data
- f. Backup and Restore

2. Gateway of Tally

2.1. Accounts info

- i) Groups
- ii) Ledgers
- iii) Voucher Types

2.2. Inventory info

- i) Stock Group
- ii) Stock Category
- iii) Stock item
- iv) Unit of Measures
- v) Godown

2.3. Accounting Vouchers

2.4. Inventory Vouchers

3. Display

a. Trial Balance

b. Day Book

c. Accounts Book

d. Statement of Accounts

e. Inventory Books

f. Statement of Inventory

g. Statutory Info

h. Statutory Reports

i. Preparation of Final Accounts

a) Trading Account

b) Profit and Loss account

c) Balance Sheet

With Minimum Five Adjustments

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SEMESTER-IV

ALLIED IV - BUSINESS STATISTICAL DECISION TECHNIQUES

Objectives:

- To expose the students on the application of mathematical techniques in business.
- To enable the students to apply the techniques of operations research in solving complex business problems

UNIT – I

Matrix: Definitions – Operations on Matrix – Determinant of Matrix. Inverse of a Matrix (Ad- joint method only) – Application: Solving Linear Equations – Matrix Inverse Method; Crammers Method.

UNIT – II

Sequence and Series – Arithmetic Progression and Geometric Progression (Simple problems only).

Interpolation: Binomial Expansion Method; Newton's Forward and Backward Method, Lagrange's Method.

UNIT – III

Probability: Definition – Addition and Multiplication Theorems – Conditional Probability (Simple problems only).

UNIT – IV

Linear Programming: Formation of LPP, Solution to LPP- Graphical Simplex Method – BIG – M Method.

UNIT - V

Transportation Problem: North West Corner Method – Matrix minima (or) Least Cost Method – Vogel's Approximation Method – MODI Method.

Assignment Problem – Balanced Hungarian Assignment Method.

Note: Distribution of marks – Problem 80% and Theory 20%.

TEXT BOOKS:

1. Business Statistics - P.A. Navaneethan, Jai Publishers, Trichy-21.
2. Business Statistics - Wilson, M. Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Business Statistics and - S.P.Guptha and Dr.P.A.Guptha Operation Research
2. Business Mathematics- Mr.M. Wilson,Himalaya Publishing House Pvt Ltd., Mumbai.
3. Business Statistics - S.P. Rajagopalan & Sattanathan, Vijay Nicole Imprints Pvt. Ltd, Chennai-91.

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SEMESTER - V
CORE XI - COST ACCOUNTING

Objectives:

- To provide an in-depth knowledge on cost ascertainment.
- To enable the students to appreciate the utility of costing in industries.

UNIT - I

Cost accounting- Meaning- Definition- Objectives- Importance-Scope- Advantages and limitations- Difference between cost accounting and financial accounting- Elements of cost- Preparation of cost sheet.

UNIT -II

Material Management- Purchase procedure – Various Stock Levels - Economic order quantity – Bin card and stores ledger- Pricing of issues - FIFO, LIFO, HIFO, Base stock, Standard price- Simple average and weighted average methods.

UNIT - III

Labour Cost- Importance – Various methods of labour cost control- Methods of wage payment- Various incentive schemes- Labour turnover.

UNIT - IV

Overheads- Classification- Apportionment of overheads- Redistribution of overheads- Absorption of overheads- Calculation of machine hour rate.

UNIT-V

Process costing- Normal loss- Abnormal loss and abnormal gain (excluding interprocess profit and equivalent production)- Joint product and by products

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Cost Accounting- T.S.Reddy&Y.Hari Prasad Reddy, Margham Publications., Chennai.
2. Cost Accounting - Jain & Narang, Kalyani Publishers, Ludhiana.
3. Advanced Cost Accounting – Senthilkumar.K & Maruthamuthu. K, Vikas Publishing Hosue , New Delhi. (Revised Edition).

REFERENCE BOOKS:

1. Cost Accounting - Pillai & Bagavathi, Sultan Chand & Sons, New Delhi.
2. Cost Accounting - Murthy & Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai-91.
3. Cost Accounting - Bhattacharya, PHI Learning Pvt. Ltd, New Delhi.
4. Cost Accounting - Wilson, M. Himalaya Publishing House Pvt Ltd., Mumbai.

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SEMESTER – V

CORE XII - AUDITING

Objectives:

- To gain a fair working knowledge of the importance of vouching and internal check in practice in various organizations.
- To create interest in the minds of students towards auditing profession.

UNIT – I

Auditing– meaning and objectives of audit – difference between auditing and accountancy – kinds of audit – advantages and limitations of audit – audit programmes and working papers.

UNIT - II

Internal control – Meaning and object – Internal check – Meaning and object – Internal control regarding cash purchases, sales, payment of wages.

UNIT - III

Vouching – meaning – objects – features of good voucher – procedure and importance – vouching of cash transactions – verification of assets and liabilities.

UNIT - IV

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration- Share capital and share transfer audit- Audit report- Contents and types.

UNIT - V

Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel- Electronic Data Processing Audit(EDP).

TEXT BOOKS:

1. A Text book of Practical Auditing – B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
2. Practical Auditing – Dr.V.Radha, Prasanna Publishers, Chennai.
3. Auditing- R.G. Saxena, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Auditing - Dinkar Pagare – Sultan Chand & Sons, New Delhi.
2. Practical Auditing - S.Vengadamani, Margham Publication, Chennai.

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SEMESTER – V
CORE XIII - INCOME TAX LAW AND PRACTICE - I

Objectives:

- To gain basic knowledge of the provisions of Income Tax Act under different heads of income.
- To acquire the ability to apply the knowledge of the provisions of laws to various situations in actual practice

UNIT – I

Income Tax Act 1961 – Objectives of Taxation – Canons of Taxation- Tax System in India - Basic concepts and Definitions – Assessee – Person – Previous year – Assessment year – Income – Casual income – Gross total income – Total income.

UNIT- II

Basis of charge – Scope of total income – Residence and tax liability – Incomes which do not form part of total income.

UNIT- III

Heads of income – Income under salaries – Definition, features – Computation of salary income – PF – Allowances – Perquisites – Other items included in salary – Deduction under salary – Tax – Rebate, relief of income tax.

UNIT- IV

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – Net annual value – Deductions – Let out and self – Occupied houses.

UNIT - V

Business and Profession - Definition of business and profession - Profits and gains in business and profession - Income chargeable under profits and gains – Deductions – Specific allowances – Deemed profit – Computation of business income and professional income – Depreciation.

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Income tax law and Practice - V.P.Gaur & Narang, Kalyani Publisher, New Delhi.
2. Income Tax Law and Practice-Dr.H.C.Mehrotra, Sahitya Bhawan Publications, Agra.
3. Income Tax Law and Practice I- Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Income Tax Theory, Law & Practice – T.S.Reddy & Hari Prasad Reddy, Margham Publications, Chennai.
2. Income Tax Law and Practice- Dinkar Pagare, Sultan Chand & Sons, New Delhi.

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SEMESTER – V

CORE XIV - SOFTWARE DEVELOPMENT WITH VISUAL PROGRAMMING

UNIT – I

Introduction to Visual Basic: Getting Started - Working with Visual Basic – The Initial Visual Basic Screen –The SDI Environment – Toolbars - The Toolbox and Custom Controls and Components – Starting a New Project – The Properties Window – Common Form Properties – Scale Properties – Colour Properties.

UNIT – II:

Building the User Interface: Toolbox – Creating Controls – Name Property - Properties of Command Buttons - Image Controls - Text Boxes – Labels – Message Boxes - Grid. Anatomy of a VB Application – The Code Window – Statement in Visual Basic – Variables – Data types – Working with Variables – Constants – Input-Boxes.

UNIT- III:

Display Information on a Form - The Format Function - Picture Boxes – Rich Text Boxes – The Printer Object - Determinate Loops - Indeterminate Loops – Making Decisions – Select Cases – Nested If-Then – The GOTO – String Functions – Numeric Functions – Date and Time functions – Financial Functions

UNIT - IV:

Function Procedures – Sub Procedures – Advanced Uses of Procedures and Functions – Lists: One-Dimensional Arrays – Arrays with more than One-Dimension - Using Lists and Arrays with Functions and Procedures – The With Statement - Enums – Control Arrays – List and Combo Boxes – Menus – Menu Editor – MDIForms.

UNIT – V:

Introduction to Database - Working with Data Control: The Data Control - The Bound Control – Coding – Data Access Object: Functions of the Jet Database Engine – The DAO Object Model - Crystal and Data Reports: Crystal Report - Data Report – Creating Multiple Reports

TEXT BOOKS:

1. –Visual Basic 7 From the Group UP|, Gray Cornell, Tata McGraw Hill Edition
(Unit-1 to Unit –IV)
2. –Programming With Visual Basic 6.0|, Mohammed Azam, 2nd Edition. (Unit – V)

B.COM. (COMPUTER APPLICATION)
SEMESTER – VI
CORE XV - MANAGEMENT ACCOUNTING

Objectives:

- To develop an understanding of the conceptual frame work of management accounting.
- To acquaint the students, the Management Accounting Techniques that facilitates managerial decision making.

UNIT – I

Management accounting – Meaning- objectives – Functions- Importance and scope- Distinguish between Management Accounting, Cost Accounting and Financial Accounting- Advantages and Limitations of Management Accounting.

UNIT - II

Ratio Analysis- Uses and Limitations of Ratio Analysis- Classification of ratios- Analysis of Liquidity- Solvency and Profitability.

UNIT - III

Fund flow analysis: Uses, Significance and Importance of fund flow statement- Cash flow analysis (new format) - Comparison between Fund Flow analysis and Cash Flow analysis.

UNIT - IV

Budgets and Budgetary control- Definition- Importance- Essentials- Classification of Budgets- Master budget- Preparation of production budget, Purchase budget, Sales budget, Cash budget, Material budget and Flexible budget.

UNIT - V

Marginal costing- Significance and limitations of marginal costing- Absorption costing- P/V ratio- BEP and Margin of Safety- Practical application of marginal costing technique to different situations.

Note: Distribution of marks: Problems 80% and Theory 20%

TEXT BOOKS:

1. Management Accounting - Dr.Ramachandran and Dr.R.Srinivasan, Sri Ram Publication, Tiruchy.
2. Management Accounting - T.S.Reddy and Y.Hari Prasad Reddy, Margham Publication, Chennai.
3. Management Accounting- J. Madagowda, Himalaya Publishing Pvt Ltd., Mumbai.

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
2. Accounting for Management - Dr.V.R.Palanivelu, University Science Press, New Delhi.
3. Cost and Management Accounting – S.P.Jain and K.L.Narang, Kalyani Publishers, New Delhi.
4. Management Accounting - R.S.N.Pillai and Bhagavathi, Sultan Chand & Sons, New Delhi.
5. Management Accounting-Sharma & Shashi K.Gupta, Kalyani Publishers, New Delhi.

B.COM. (COMPUTER APPLICATION)
SEMESTER - VI
CORE XVI - ENTREPRENEURIAL DEVELOPMENT

Objectives:

- To enable the students to learn the concept of Entrepreneurship.
- To instill ideas on identification, selection and preparation of projects and to have awareness on the institutions promoting entrepreneurship

UNIT – I

Entrepreneur – Meaning- Types- Qualities of an Entrepreneur– Characteristics of entrepreneur – classification of entrepreneur – factors influencing entrepreneurship- Role of entrepreneur in economic development.

UNIT – II

Problems of Entrepreneurs – Women entrepreneurs- Concept of Women entrepreneurs- Features of Women Entrepreneurs- Women Entrepreneurship in India- Growth and problems of Women Entrepreneurs- Suggestions to promote Women Entrepreneurship- – Entrepreneurial Development Programmes (EDP).

UNIT – III

Business idea generation – identification of business opportunities- Feasibility – Marketing – Financial – Economic – Technical – Managerial- Project appraisal – Project report.

UNIT – IV

MSME- Meaning- Features- Role- Problems- Rural entrepreneurship- Meaning- Need and Problems- Small scale sector in India- Rationale and Objective of SSI- Problems of SSI.

UNIT – V

Financial assistance and services; DIC – SIPCOT – SIDBI – TIIC – NSIC- SIDO- SIDC- KVIC- SIDBI- EDII.

TEXT BOOKS:

1. Entrepreneurial Development – Dr. Gordon & Natarajan, Himalaya Publishing Pvt Ltd., Mumbai.
2. Entrepreneurial Development – Jayshree Suresh, Margham Publications, Chennai.
3. Entrepreneurial Development – Dr.L.Rangarajan,Sree Renga Publications,Rajapalayam.

REFERENCE BOOKS:

1. Entrepreneurial Development - S.S.Kanka S.Chand & Co, New Delhi.
2. Fundamentals of entrepreneurship and small business - Renu Arora, S.K.Sooj, Kalyani Publishers, New Delhi.
3. Entrepreneurial Development – S.Anil Kumar, S.C.Poornima, Mini K.Abraham and K.Jayasri, New age international publishers.
4. Entrepreneurial Development - C.B.Gupta, N.P.Srinivasan, Sultan Chand & Sons, New Delhi.

B.COM. (COMPUTER APPLICATION)
SEMESTER-VI
CORE XVII - INCOME TAX LAW AND PRACTICE - II

Objectives:

- To provide an in depth knowledge of the provisions of Income Tax Act.
- To enable the students to access the financial status of the organization and individual and filing of returns.

UNIT - I

Capital Gain - Basis of charge - capital assets - Transfer of capital assets - Types of Capital Gain - Exemptions - Computation of Capital Gains - Capital Loss - Tax on Capital Gains.

UNIT-II

Income from other sources - General income - Specific income - Deductions in computing income from other sources - Computation of income from other sources.

UNIT -III

Aggregation of income - Deemed incomes - Deduction from gross total income - Set off and carry forward of losses.

UNIT- IV

Computation of Tax Liability- Rules of Income Tax- Surcharge- Tax free incomes - Tax rebates -Tax relief- Computation of tax liability of Individual and Firms.

UNIT- V

Income Tax Authorities- Powers- Assessment procedure- Types of Assessment- Appeals and Revisions.

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

TEXT BOOKS:

1. Income Tax law and practice - V.P. Gaur & Narang, Kalyani Publishers, Ludhiana.
2. Income Tax Law and Practice I- Dr. Sha, Himalaya Publishing House Pvt Ltd., Mumbai.
3. Income Tax law and practice - Dinkar Pagare, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Income Tax law and practice –T.S.Reddy & Hariprasad Reddy, Margham Publications, Chennai.
2. Student Guide to Income Tax- Vinod K Singhania & Monica Singhania, Taxmann Publications PVT LTD
3. Income Tax law and practice – Dr.A.Jayakumar and Dr.C.Dhanapal, Learn Tech Press.

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SEMESTER – VI

CORE - XVIII - COMMERCE PRACTICALS

Objectives:

- To provide practical knowledge to fill forms like insurance, bank, loan application, membership form, income tax return forms etc.

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT I

1. Preparation of invoice, receipts, vouchers, delivery challan, entry pass, gate pass-debit and credit notes.
2. Preparation of Application for shares and allotment - letter of shares Allotment - transfer forms.

UNIT II

3. Drawing, endorsing and crossing of cheques- filling up of pay in slips demand draft application and preparation of demand drafts
4. Making entries in the passbook and filling up of account opening forms for SB account, current account and FDR's.
5. Drawing and endorsing of bills of exchange and promissory notes.

UNIT III

6. Filling up of application forms for admission in cooperative societies.
7. Filling up of loan application forms and deposit challan.
8. Filling up of Jewel loan application form, Procedure for releasing of jewellery in jewel loans and repayment.

UNIT IV

9. Preparation of agenda and minutes of meetings-both general body and board of directors.(students are asked to write agenda and minutes of their own and should not use printed format)
10. Using Bin card and inventories.
11. Using Cost Sheets.

UNIT-V

12. Filling up of an application form for LIC policy, filling up of the premium form- filling up the challan for remittance of premium.
13. Preparation of an advertisement copy, collection of advertisement in dailies and journals, critically evaluating the advertisement copy.
14. Filling up income -tax returns and application for permanent account number.

Note:

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

Distribution of marks for Practical is as follows:

Practical	:	50 Marks(5 questions x 10 Marks =50 Marks)
Record Note	:	25 Marks
Viva-Voce	:	25 Marks
Total	:	100 Marks.

B.COM. (COMPUTER APPLICATION)

ELECTIVE PAPERS

GROUP – A PAPER (I)

PROJECT WORK

Organisation of the project:

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

Project timeframe:

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

Areas of the project:

Commerce and its related applications.

Work Diary:

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

Monitoring of the project:

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

Scheme of evaluation:

Internal evaluation:

CIA mark distribution:

I Review	Selection of the field of study, Topic & Research Design	10 marks
II Review	Literature, Data collection and Analysis	10 marks
III Review	Work Diary	5 marks

Total	25 marks
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End Semester Examination

Evaluation of the project	50 marks	(Jointly given by the external & internal examiner)
Viva-voce	25 marks	

Total	75 marks
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Evaluation Process:

Viva-voce will be conducted by a panel of external and internal examiners including the HOD and staff coordinator guiding the project.

**B.COM. (COMPUTER APPLICATION)
ELECTIVE PAPAERS
GROUP – A PAPER (II)
FUNDAMENTALS OF INSURANCE**

Objectives:

- To impart theoretical base on fundamental principles of insurance business

UNIT - I

Introduction to Insurance-Meaning, Definition of insurance- General principles of insurance- Types of insurance life, fire and marine-Difference between life and other types of insurance, Growth & Development of Indian insurance industry- Regulations of insurance business and the emerging scenario.

UNIT-II

Life Insurance-Introduction to life insurance.Features of life insurance-Essentials of life insurance, Different types of life policies- Annuities, Formation of life insurance contracts-Assignment and nominations- Lapses and revivals of policies. Surrender value, paid up value, Loans-Claims- Procedure for claims- Settlement of claims- Death and Maturity.

UNIT-III

Fire Insurance- Fire insurance contracts- Fire insurance coverage- Policies for stocks- Rate fixation in fire insurance- Settlement of claims.

Marine Insurance- Functions- Marine perils- Types of marine policies- Clauses in general use- Warranties and conditions- proximate cause- subrogation and conciliation - Re-insurance- Doubt insurance- Types of marine losses.

UNIT-IV

Miscellaneous Insurance -Motor insurance - Employer's liability insurance- Personal accident and sickness insurance - Aviation insurance- Burglary insurance- Fidelity guarantee insurance- Engineering insurance- cattle insurance- Crop insurance.

UNIT-V

Procedure for becoming an Agent- Pre-requisite for obtaining a license- Duration of license- Cancellation of license-Termination of agency. Code of Conduct-Functions of the Agent.

TEXT BOOKS:

1. Fundamentals of Insurance- Dr. Periyasamy, Himalaya Publishing Pvt Ltd, Mumbai.
2. Insurance principles and practice - Moorthy.A , Margham publications, Chennai.
3. Fundamentals of insurance - Dr. P.K. Gupta, Margham publications, Chennai

REFERENCE BOOKS:

1. Insurance principles and practice - Periasamy.P, Margham publications, Chennai
2. Insurance principles and practice - Mishra.M.N, Sultan Chand & Sons, NewDelhi
3. Insurance principles and practice - Balu.V.& Premilan, Margham publications, Chennai

B.COM. (COMPUTER APPLICATION)

ELECTIVE PAPER

GROUP – B - PAPER – (I)

OFFICE ORGANISATION

Objectives:

- To enable the students to learn the office organization, types, office furniture and machines.

UNIT – I

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation freedom from noise and dust, sanitary, security and secrecy.

UNIT – II

Office Organisation – Importance – Types – Organisation chart – Office Manuals – Delegation of authority and responsibility – centralization vs decentralization.

UNIT – III

Office Systems - Flow of work – Role of Office manager – Office forms – forms of control – forms of designing – Control of correspondence – Handling inward and outward mails.

UNIT – IV

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery supplies – Filing – Importance – Functions – Characteristics of good filing system – Indexing – Meaning, Importance and kinds.

UNIT – V

Office furniture – Types of furniture – Office machine and equipments – Object of mechanization – Types office machines – Computers and its uses in office – Criteria for selection.

TEXT BOOKS:

1. Office Management - R.K.Chopra, Himalaya Publishing Pvt Ltd, Mumbai.
2. Office Management - Dr.T.S.Devanarayanan,N.S.Raghunathan,Margham Publications, Chennai.

REFERENCE BOOKS:

1. Manual of Office Management and Correspondence - B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
2. Office Organisation and Management- C.B.Gupta, Sultan Chand & Sons., New Delhi.

B.COM. (COMPUTER APPLICATION)

ELECTIVE PAPER

GROUP- B - PAPER – (II)

SECRETARIAL PRACTICE

Objectives:

- To enlighten the students the duties of company secretary.
- On successful completion of this course the students shall learn the secretarial work.

UNIT – I

Company Secretary – Appointment – Qualifications for appointment as Secretary – General Legal Position – Duties – Rights – Liabilities.

UNIT – II

Office Organisation and the company secretary – Maintenance of records – Communication and Correspondence – Internal and External – Management and Staff.

UNIT – III

Depository and Dematerialisation: Introduction – Definition – Advantages – Procedure for dematerialization of shares – Transfer & Transmission of shares.

UNIT – IV

Role of Company Secretary in conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Resolution by circulation – Procedure at Board Meetings – Minutes of the Board Meeting.

UNIT – V

Statutory meetings- Procedure- Secretarial duties relating to statutory meeting – Annual general meeting and Extra ordinary General Meeting – Drafting of Notices, Agenda and Minutes of a company meetings.

TEXT BOOKS:

- 1.Secretarial Practice - B.N.Tandon, S. Chand Publishing Pvt Ltd, New Delhi.
2. Secretarial Practice - P. Saravanavel, Himalaya Publishing Pvt Ltd, Mumbai.

REFERENCE BOOKS:

- 1.Secretarial Practice - M.C.Shukla & Gulshan, S.Chand & Co, New Delhi.
- 2.Secretarial Practice - Sherlekar, Himalaya Publishing Pvt Ltd, Mumbai.

B.COM. (COMPUTER APPLICATION)
ELECTIVE PAPER
GROUP – C - PAPER – (I)
BANKING THEORY

Objectives:

- To develop the knowledge in the field of banking.
- To make the students to understand the functions of various banks.

UNIT – I

Banking - Definition- Classification - Progress of Banking in India- Presidency Banks- Joint Stock Banks- State Bank of India and its subsidiaries- Nationalisation of commercial banks- Functions- its role in economic development- The lead bank scheme, village adoption scheme, service area approach- IRDP- Differential Interest Rate(DIR)- Priority sector advances.

UNIT-II

Nature of central Bank- Functions- Methods of credit control- Quantitative and Qualitative credit control weapons.

UNIT - III

Banking Regulation Act 1949- Main provisions- Definition of banking- Paid up Capital- Reserves of scheduled banks- Control over advances- Liquid assets- Licensing of banks- Opening of new branches- winding up and amalgamation of banking companies.

UNIT - IV

The Reserve Bank of India- constitution- Functions of RBI and Agricultural credit- Industrial finance- Bill market scheme- Control of credit by RBI- Bank rate- Open market operations- Variable Reserve Ratio- Selective credit controls- Direct action- Moral Persuasion- System of currency management.

UNIT - V

Non-Banking financial institutions- Equipment leasing company- Hire Purchase finance company- Housing finance companies- Mutual benefit finance companies- Functions of non-banking companies- commercial banks vs. non-banking finance companies- RBI directions over NBFC.

TEXT BOOK:

1. Banking Theory Law & Practice - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
2. Banking Theory & Practice - E.Gordon and Dr.K.Natarajan, Himalaya Publishing House, Mumbai.
3. Banking Theory Law and Practice – B.Santhanam, Margham Publications, Chennai.

REFEREFNCE BOOKS:

1. Banking Theory Law & Practice - Rajesh.R, Sivagnanasithi.T, Tata Mc.Graw – Hill publishing Co.Ltd, New Delhi.
2. Banking Theory & Practice - Dr.P.K.Srivastava, Himalaya Publishing House, Mumbai.
3. Banking Theory & Practice - Shekar.K.C, Lekshmi Shekar , Vikas Publishing House Pvt. Ltd, New Delhi.

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ELECTIVE PAPER
GROUP – C - PAPER – (II)
BANKING LAW AND PRACTICE**

Objectives:

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ELECTIVE PAPER To provide knowledge relating to the procedure for opening bank accounts, features of cheque and lending principles of bank

- To provide exposure to the students with the latest development in the banking field such as ECS, EFT, CBS, SWIFT, KYC.

UNIT - I

Definition of banker and customer- General relationship- Special relationship- Right of set off- Banker's lien- Duty to maintain secrecy of customers account- Special types of customers.

UNIT - II

Different types of accounts- General precautions for opening of various types of accounts- Legal position relating to FDR- Negotiable instruments- Cheque- Salient features – Crossing- Material Alteration- Endorsement.

UNIT - III

Paying banker- Precautions before honouring a cheque- Payment in due course- Holder in due course- Collecting banker- as a holder for value- as an agent- Statutory protection- Conversion- Duties.

UNIT - IV

Sound lending- Principles- Secured and unsecured advances- Loans- Cash credit overdraft – Bills discounted – various securities for advances- Precautions before lending against securities.

UNIT – V

Advancements in banking- Electronic Clearing Service(ECS)- Electronic Fund Transfer(EFT)- Core Banking Solution(CBS)- Advantages of core banking solution- Real time gross settlement- SWIFT- KYC- Customer identification procedure- E-Banking- Definition and importance- C2B- E-Banking models- Electronic delivery Channels- ATM- Debit card- Credit card- Mobile banking- WAP- Tele banking- Internet banking- Bank assurance- Banking Ombudsman Scheme.

TEXT BOOK:

1. Banking Theory & Practice-E.Gordon and Dr.K.Natarajan,HimalayaPublishing House,Mumbai.

REFERENCE BOOKS:

1. Banking Technology –Dr.A.Rama,A.Arunadevi, New century book house (P) Ltd, Chennai.
2. Banking Theory Law & Practice - Sundharam & Varshney, Sultan Chand & Sons, New Delhi.
3. Banking Theory Law & Practice - Rajesh.R, Sivagnanasithi.T, Tata McGraw –Hill Publishing Co Ltd, NewDelhi.
4. Banking Theory & Practice - Dr.P.K.Srivastava, Himalaya Publishing House.
5. Banking Theory & Practice - Shekar.K.C, Lekshmi shekar, Vikas Publishing House Pvt. Ltd

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ELECTIVE PAPER

GROUP – D - PAPER (I)

CAMPUS TO CORPORATE

Objective:

To familiarize students with various communication methods that exists in business and to train them for smooth transition from campus to corporate.

UNIT – I

Overview of corporate - History of corporate - Campus and corporate –BPO Industry in India and world – Oral and written communication merits and demerits – Communication through letters – Layout of letter – Business letter format.

UNIT – II

Business letters – Enquiries and Reply – Orders and Execution – Claims and Adjustments – Collection – Sales letters – Bank Correspondence – Application for jobs – Preparation of resume.

UNIT – III

Reports: Types, preparation, structure and organization of reports – Reports by individuals and committees – Meetings – kinds of meetings – Preparing Agenda & Minutes.

UNIT – IV

Fundamentals of English – Constructing sentences – Correct use of tenses – Articles – International phonetic alphabet – Vowel and consonant sounds – Syllable stress – Intonation – listening – Principles of good listening – Accent comprehension – Practical exercise.

UNIT – V

Corporate etiquette – Dressing and grooming skills – Workplace etiquette – Business etiquette – Email etiquette – Telephone and meeting etiquette – Presentation skills

Professional competencies : analytical thinking – listening skills – time management – team skills – stress management – Assertiveness – Facing group discussion and interview.

TEXT BOOKS:

1. Essentials of Business Communication - Rajendra pal, J.S. korahilli, Sultan Chand & Sons, New Delhi.
2. Business Communication - N.S.Raghunathan & B.Santhanam, Margham Publications, Chennai.
3. Business Communication –V.R. Palanivelu &N. Subburaj, Himalaya Publishing Pvt Ltd,Mumbai.

REFERENCE BOOKS:

1. Effective Business English and Correspondence - M.S. Ramesh and Pattenshetty - R S.Chand&Co,Publishers, New Delhi-2.
2. Commercial Correspondence – R.S.N.Pillai and Bhagavathi.S. Chand Publications, New Delhi.
3. Business Communication - Sathya Swaroop Debasish, Bhagaban Das, PHI Learning Pvt. Ltd., New Delhi 2010 Edition
4. Communication conquer: A Handbook of group discussion and Job Interview. - Pushpalatha & Kumar, PHI Learning Publisher .

B.COM. (COMPUTER APPLICATION)
ELECTIVE PAPER
GROUP – D - PAPER (II) CUSTOMER
RELATIONSHIP MANAGEMENT

Objective:

To provide a thorough understanding of customer – retailer relationship and the ways to manage it.

UNIT – I

Relationship Marketing – Overview, Meaning – Basis of Building Relationship – Customer Lifetime Value – Conflict Management and Customer Retention.

UNIT- II

CRM – Evolution, Meaning, Definition, Objectives, and Benefits – Relationship between CRM & Technology – Creating a CRM culture – Building blocks of CRM – CRM Strategies – Types of CRM.

UNIT – III

Planning CRM Project – General Business Goals and Objectives – Framework of Successful CRM – CRM: Implementation Steps – Role of CRM and Employees, the HCRM Model, Way Forward.

UNIT – IV

Sales Force Automation (SFA) – Overview, Strategic Advantages, Disadvantages, SFA at Inception and Today – Call centre – Objectives, Classification, Functionality, Developments, CRM & Data Warehousing – Steps, Information Processing – Data Mining Technology and Process.

UNIT – V

CRM Marketing Initiatives – What is ECRM? – Levels, ECRM Tools – Difference between CRM and ECRM – CRM: Opportunities, Challenges and Ways to avoid Pitfalls.

TEXT BOOK:

1. Dr. K. Govinda Bhat, Customer Relationship Management, Himalaya Publishing House, 2010 Edition.

REFERENCE BOOKS:

1. S.Shajahan – Relationship Marketing, McGraw Hill, 1997, 2.Paul Green Berg – RCM, Tata McGraw Hill, 2002.

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SEMESTER - III

SKILL BASED ELECTIVE COURSE – I

CAPITAL MARKET

Objectives:

- To enlighten the students the role of capital markets in India.
- To create awareness about the stock market among the students.

UNIT – I

Introduction: Indian capital market and its functions- International Market- Financial innovations in Indian and International Market.

UNIT - II

Investors protection- The role of SEBI- Investors investment attitude.

UNIT - III

Rating agencies- Indian and Global- CRISIL, ICRA, CARE, ONICRA, FITCH & SMERA. Moody's Investors Service and Standard & Poor's (S&P), Fitch ratings, Egan Jones, DBRS.

UNIT - IV

Indian Capital market trade practices- BSE, NSE, Sensex, Nifty, fundamental and technical analysis- Demat Trading and Role of Depositories.

UNIT - V

Stock price movement and Indian economy system- Inflation and GDP.

BOOKS FOR REFERENCE:

1. Capital Market in India – Reforms and Regulations, Deepak Rathe.
2. Capital Market and Securities market - Sangeeth Kedia.
3. Financial markets and services – Dr.L.Natarajan, Margham Publications, Chennai.
4. Securities Laws and Market operations - Dr.L.Natarajan, Margham Publications, Chennai.
5. Merchant Banking and Financial services – Dr.S.Gurusamy, Vijay Nicole Imprints Pvt Ltd, Chennai.

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SEMESTER - III
SKILL BASED ELECTIVE COURSE – II
MARKETING

UNIT - I

Definition and Meaning of Marketing-Modern Concept of Marketing.

UNIT-II

Marketing Functions - Buying – Selling-Assembling-Transportation – Warehousing.

UNIT-III:

Marketing Functions –Financing-Risk bearing- Standardisation – GradingMIS–(Marketing Information system).

UNIT-IV

Product Planning and Development – Introduction of a new Product- Product Life Cycle – Product Diversification.

UNIT-V

Global Marketing- E-Marketing- Tele Marketing- Green Marketing- Online Marketing- Neuro Marketing

TEXT BOOKS

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.
2. Marketing-R.S.N.Pillai and Bhagavathi, S.Chand &Co Ltd, 2009Edition &2011 Reprint.

REFERENCE BOOKS

1. Marketing Management – Sherlakhar S.A,Himalaya Publishing House, Mumbai.
2. Marketing Management – V.S.Ramasamy and Namakumari Macmillan.
3. Principles of Marketing- Son atakki, Kalyani Publishers, New Delhi.

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SEMESTER - IV

SKILL BASED ELECTIVE PAPER – III

PROJECT METHODOLOGY

Objectives:

- To provide basic knowledge about the project methodology.
- After the successful completion of the course the student will come to know how to carry out the project work

UNIT – I

Introduction: Project- Meaning- Features- Objectives of project- Difference between dissertation and Thesis.

UNIT - II

Identification of project problems- Problems related to Finance, Marketing, HRM, EDP, Banking

UNIT - III

Review of Literature - Sampling- Selection of sample- Collection of data.

UNIT - IV

Data analysis- Percentage and trend analysis- Numerical evaluation- Justification and interpretation.

UNIT - V

Project Report Writing.

TEXT BOOKS:

1. Project Methodology – Senthilkumar.K & Sasikumar.G, Himalaya Publishing House, Mumbai.
2. Research Methodology – Methods and Techniques, C.R.Kothari, Gourav Garg – New age international publishers, New Delhi.

REFERENCE BOOKS:

3. Project Management – K.Nagarajan, New age international publishers, New Delhi.
4. Elements of project management - K.Nagarajan,,New age international publishers, New Delhi.
5. A Guide to projects – Dr.R.Ravilochanan , Margham publications, Chennai.

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SEMESTER - IV

SKILL BASED ELECTIVE PAPER – IV

HUMAN RESOURCE MANAGEMENT

UNIT – I

HRM & HRD– Meaning, Definition.

UNIT - II

Scope and Importance of HRM& HRD

UNIT-III

Recruitment – Sources

UNIT - IV

Selection Process – Types of Interviews

UNIT - V

Employees Training.

REFERENCE BOOKS:

1. Personnel Management - C.B.Mamoria & S.V.Gankar, Himalaya Publishing House, Mumbai
2. Human Resource Management- J.Jayasankar, Margham Publications, Chennai.
3. Human Resource Management - P.C.Michael, Himalaya Publications, Mumbai.
4. Human Resource Management- G.Murugesan, Laxmi Publications, New Delhi.

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SEMESTER – III

NON MAJOR ELECTIVE COURSE

PAPER – I

MARKETING

UNIT-I

Definition and Meaning of Marketing-Modern Concept of Marketing.

UNIT-II

Marketing Functions – Buying – Selling-Assembling- Transportation – Warehousing

UNIT-III

Marketing Functions – Financing-Risk bearing-Standardisation – Grading – MIS.

UNIT-IV

Product Planning and Development – Introduction of a new Product.

UNIT-V

Product Life Cycle – Product Diversification

TEXT BOOK:

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. Marketing Management – Sherlakh S.A, Himalaya Publishing Pvt Ltd, Mumbai.
2. Marketing Management – V.S.Ramasamy and Namakumari Macmillan

SEMESTER – IV NON
MAJOR ELECTIVE
PAPER – II
HUMAN RESOURCE MANAGEMENT

UNIT-I

HRM and HRD Meaning, Definition.

UNIT-II

Scope and Importance of HRM& HRD.

UNIT-III

Recruitment – Sources.

UNIT – IV

Selection Process – Types of Interviews.

UNIT-V

Employees Training.

REFERENCE BOOKS:-

1. Personnel Management : C.B.Mamoria & S. V.Gankar, Himalaya Publishing House, Mumbai
2. Human Resource Management: J.Jayasankar, Margham Publications, Chennai.
3. Human Resource Management : P.C.Michael, Himalaya Publications, Mumbai.
4. Human Resource Management- G.Murugesan, Laxmi Publications, New Delhi.

QUESTION PAPER PATTERN

**QUESTION PAPER PATTERN FOR
THEORY SUBJECTS**

(Including skill based and non-major elective papers)

Time: 3 Hours.

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One question from each unit with internal choice)

PART – C (3 x 10 = 30 Marks)

Answer any Three Questions

(One question from each unit)

**QUESTION PAPER PATTERN FOR
ACCOUNTANCY SUBJECTS**

Time: 3 Hours.

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

Out of 10 Questions – 6 Theory and 4 Problems

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One question from each unit with internal choice)

Out of 5 Questions – 1 Theory and 4 Problems

PART – C (3 x 10 = 30 Marks)

Answer any Three Questions

(One question from each unit)

Out of 5 Questions – 1 Theory and 4 Problems

**QUESTION PAPER PATTERN FOR
INCOME TAX LAW AND PRACTICE**

Time: 3 Hours.

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

All Theory Questions

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One question from each unit with internal choice)

Each Question contains one Theory and one Problem

PART – C (3 x 10 = 30 Marks)

Answer any Three Questions

(One question from each unit)

Out of 5 Questions – 1 Theory and 4 Problems

**QUESTION PAPER PATTERN FOR
STATISTICS**

Time: 3 Hours.

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions

(Two questions from each unit)

Out of 10 Questions – 6 Theory and 4 Problems

PART – B (5 x 5 = 25 Marks)

Answer All Questions

(One question from each unit with internal choice)

Out of 5 Questions – 1 Theory and 4 Problems

PART – C (3 x 10 = 30 Marks)

Answer any Three Questions

(One question from each unit)

z Out of 5 Questions – 1 Theory and 4 Problems

