

VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS)

(Affiliated to Bharathiar University)

College with Potential for Excellence

(Re-Accredited by NAAC with 'A' Grade)

Erode – 12



**PG DEPARTMENT OF COMMERCE WITH COMPUTER
APPLICATIONS**

B.COM – CA (CBCS PATTERN)

2016-2017 Batch and Onwards

**Course contents, Scheme of Examination, Credits and
Syllabus
(for students admitted during 2016-17)**

Vellalar College for Women (Autonomous), Erode-12.

Bachelor of Commerce with Computer Applications

2016 – 2017 Onwards

Course Content and Scheme of Examinations(CBCS Pattern)

Semester I

| Part | Study Component | Subject Code | Title of the Paper | Inst. Hrs./ Week | Exam. Dur. Hrs. | Max. Marks | | | Credits |
|------|-------------------|-------------------------|-----------------------------------|------------------|-----------------|------------|-----|-------|---------|
| | | | | | | CIA | ESE | TOTAL | |
| I | Language - I | 15TAMU101/ 14HINU101 | Tamil/Hindi | 6 | 3 | 25 | 75 | 100 | 3 |
| II | Language - II | 13ENHU101 | English - I | 6 | 3 | 25 | 75 | 100 | 3 |
| III | Core | 13CMUC101 | Principles of Accountancy♦ | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 13CMUC102 | Basics of Information Technology | 4 | 3 | 25 | 75 | 100 | 3 |
| | | 12CMUCP01 | Computer Applications Practical-I | 2 | - | - | - | - | - |
| | Allied - I | 10CMUA101 | Mathematics for Business | 5 | 3 | 25 | 75 | 100 | 5 |
| IV | Foundation Course | 09FOCU1ES | Environmental Studies | 2 | 3 | -- | 100 | 100 | 2 |

Semester II

| | | | | | | | | | |
|-----|-----------------|--------------------------|-----------------------------------|---|---|----|-----|-----|---|
| I | Language - I | 15TAMU202/ 14HINU202/ | Tamil/Hindi | 6 | 3 | 25 | 75 | 100 | 3 |
| II | Language - II | 13ENHU202 | English - II | 6 | 3 | 25 | 75 | 100 | 3 |
| III | Core | 10CMUC203 | Financial Accounting | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 12CMUCP01 | Computer Applications Practical-I | 5 | 3 | 40 | 60 | 100 | 3 |
| | Allied - II | 10CMUA202 | Business Statistics | 6 | 3 | 25 | 75 | 100 | 5 |
| IV | Value Education | 14VEDU2HR | Value Education and Human Rights | 2 | 3 | -- | 100 | 100 | 2 |

♦Common to B.Com and B.Com(CA)

Vellalar College For Women (Autonomous), Erode-12.

Bachelor of Commerce with Computer Applications

2016-17 onwards

Course Content and Scheme of Examinations (CBCS Pattern)

Semester III

| Part | Study Component | Subject Code | Title of the Paper | Inst. Hrs./ Week | Exam. Dur. Hrs. | Max. Marks | | | Credits |
|------|-------------------------|--------------|------------------------------------|------------------|-----------------|------------|-----|-------|---------|
| | | | | | | CIA | ESE | TOTAL | |
| III | Core | 13CMUC304 | Corporate Accounting-I | 6 | 3 | 25 | 75 | 100 | 4 |
| | | 13CMUC305 | Principles of Marketing♦ | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 08CMUC306 | Database Management System | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 08CMUCP02 | Computer Applications Practical-II | 4 | 3 | 40 | 60 | 100 | 3 |
| | Allied -III | 15CMUA303 | Enterprise Resource Planning | 5 | 3 | 25 | 75 | 100 | 5 |
| IV | Skill – based Subject I | | | 3 | 3 | 40 | 60 | 100 | 3 |
| | Basic Tamil* | | | 2 | 3 | 100 | – | 100 | 2 |
| | Advanced Tamil** | | 25 | | | 75 | | | |
| | Non – Major Elective I | | – | | | 100 | | | |

Semester IV

| | | | | | | | | | |
|-----|-------------------------|-----------|--|---|---|-----|----|-----|---|
| III | Core | 13CMUC407 | Corporate Accounting-II | 6 | 3 | 25 | 75 | 100 | 4 |
| | | 08CMUC408 | Object Oriented Programming with C++ | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 13CMUC409 | Business Communication and Report writing♦ | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 15CMUCP03 | Computer Applications Practical -III | 4 | 3 | 40 | 60 | 100 | 3 |
| | Allied - IV | 13CMUA404 | Business Management | 5 | 3 | 25 | 75 | 100 | 5 |
| IV | Skill Based Subject-II | | | 3 | 1 | 40 | 60 | 100 | 3 |
| | Basic Tamil* | | | 2 | 3 | 100 | – | 100 | 2 |
| | Advanced Tamil** | | 25 | | | 75 | | | |
| | Non – Major Elective II | | – | | | 100 | | | |

♦Common to B.Com and B.Com(CA)

| Vellalar College For Women (Autonomous), Erode-12. | | | | | | | | | |
|--|--------------------------|--------------|--|------------------|-----------------|------------|-----|-------------|------------|
| Bachelor of Commerce with Computer Applications | | | | | | | | | |
| 2016 – 2017 onwards | | | | | | | | | |
| Course Content and Scheme of Examinations (CBCS Pattern) | | | | | | | | | |
| Semester V | | | | | | | | | |
| Part | Study Component | Subject Code | Title of the Paper | Inst. Hrs./ Week | Exam. Dur. Hrs. | Max. Marks | | | Credits |
| | | | | | | CIA | ESE | TOTAL | |
| III | Core | 16CMUC510 | Taxation | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 13CMUC511 | Banking Law and practice♦ | 4 | 3 | 25 | 75 | 100 | 3 |
| | | 13CMUC512 | Cost Accounting♦ | 5 | 3 | 25 | 75 | 100 | 4 |
| | | 08CMUC513 | Auditing | 4 | 3 | 25 | 75 | 100 | 3 |
| | | 10CMUCP04 | Computer Applications Practical-IV | 4 | 3 | 40 | 60 | 100 | 3 |
| | Elective-I | 08CMUE501 | Software Development with Visual Basic | 5 | 3 | 25 | 75 | 100 | 5 |
| IV | Skill Based Subject III | | | 3 | 3 | 25 | 75 | 100 | 3 |
| Semester VI | | | | | | | | | |
| III | Core | 15CMUC614 | Financial Management | 6 | 3 | 25 | 75 | 100 | 4 |
| | | 13CMUC615 | Management Accounting♦ | 6 | 3 | 25 | 75 | 100 | 4 |
| | | 16CMUCP05 | Computer Applications Practical-V | 4 | 3 | 40 | 60 | 100 | 3 |
| | Elective-II | 15CMUE602 | Internet and Web Designing | 6 | 3 | 25 | 75 | 100 | 5 |
| | Elective-III | 11CMUE6PV | Project Viva | 5 | - | - | 20 | - | - |
| Project Evaluation | | | - | | - | 80 | 100 | 5 | |
| IV | Skill – based Subject IV | | | 3 | 3 | 25 | 75 | 100 | 3 |
| V | Extension Activity | | NCC/NSS/Physical Education/YRC/EDP/CCC/Green Council | - | - | - | - | 100 | 1 |
| Total(I -VI Semesters) | | | | | | | | 4000 | 140 |

♦Common to B.Com and B.Com(CA)

| SKILL BASED SUBJECTS | | |
|-----------------------------|---------------------|--|
| S.No | Subject Code | Title of the Paper |
| 1 | 15CMUSP01 | Business Practices (Cafeteria System) |
| 2 | 13CMUS402 | Multiskill Development Paper |
| 3 | 11CMUS503 | Basics of Indian Constitution (Cafeteria System) |
| 4 | 11CMUS604 | Psychology of Women (Cafeteria System) |
| NON MAJOR ELECTIVES | | |
| S.No | Subject Code | Title of the Paper |
| 1 | 14TMLU301 | Basic Tamil* |
| | 14TMLU402 | |
| 2 | 14ADTU301 | Advanced Tamil** |
| | 14ADTU402 | |
| 3 | 13CMUN301 | Occupational Health And Safety Measures |
| | 09CMUN402 | Consumer Studies |

* For Students whose Part- I in Secondary Education is not Tamil

** For Students whose Part-II in Higher Secondary Education is not Tamil

| SELF-LEARNING PAPERS (OPTIONAL) | | | | | |
|--|-----------------------|---|----------------------------|------------------|----------------|
| S.No | Subject Code | Title Of The Paper | Exam Duration Hours | Max Marks | Credits |
| 1 | 13CMUSL03 (Group - 3) | Self- Help Groups and Women Empowerment | 3 | 100 | 5 |
| 2 | 13AUGSL05 | General Awareness (Online Exam) | 1 | 100 | 5 |

**PG DEPARTMENT OF COMMERCE WITH COMPUTER
APPLICATIONS**

B.Com (CA)

Question Paper Pattern

CORE, ALLIED AND ELECTIVE PAPERS

Duration: 3.00 hrs

Marks: 75

Section – A

(10 × 1 = 10 marks)

Multiple Choice Questions - 5 (One from each unit)

(Q. No 1 – 5)

Fill in the blanks / True or false - 5 (One from each unit)

(Q. No 6 – 10)

Section – B

(5 × 5 = 25 marks)

Answer all the Questions (Either or pattern)

One Question from each unit

(Q. No 11 – 15)

Section – C

(5 × 8 = 40 marks)

Answer **five** out of **eight** Questions

At least **One** Question from each unit

(Q. No 16-23)

**PG DEPARTMENT OF COMMERCE WITH COMPUTER
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B.Com (CA)

Question Paper Pattern

CORE PRACTICAL AND SKILL BASED SUBJECT –I PRACTICAL

Maximum Marks : 100

The distribution of marks as follows

Continuous Internal Assessment Marks : 40 Marks

(Best one out of two practical and one model practical examination)

External Practical Examination : 60 Marks

(Program 1, Program 2 and Record)

SKILL BASED SUBJECT – II

The distribution of marks as follows

Continuous Internal Assessment Marks : 25 Marks

On-Line ESE : 75 Marks

SKILL BASED SUBJECTS III & IV

Five Questions out of Eight

(5 ×15 = 75 marks)

At least **One** Question from each unit

**PG DEPARTMENT OF COMMERCE WITH COMPUTER
APPLICATIONS**

B.Com (CA)

Question Paper Pattern

SELF LEARNING PAPERS AND NON MAJOR ELECTIVE

Five Questions out of Eight

(5 × 20 = 100 marks)

At least **One** Question from each unit

SEMESTER – I

Core - Principles of Accountancy

(Common to B.Com and B.Com (CA))

Instructional Hrs. :75

Sub. Code: 13CMUC101

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to acquire basic knowledge of accounting principles and concepts.
- To enrich the students with various accounting techniques and their practical application in different set of business transactions.

UNIT I

17 Hrs.

Meaning of Accounting – *Systems of Accounting* – *Accounting Concepts and Convention* – AS1: Disclosure of Accounting Policies - Double Entry System – Journal – Ledger – Subsidiary Books – Trial Balance.

UNIT II

13 Hrs.

Reserves and Provisions - Final Accounts of a Sole Trader with Adjustments.

UNIT III

15 Hrs.

Bank Reconciliation Statement – Rectification of Errors.

UNIT IV

15 Hrs.

Accounting for Consignments and Joint Ventures.

UNIT V

15 Hrs.

Average Due Date – Account Current – Accounts of Non-profit Organizations – Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Italics denote topics for self study.

BOOKS FOR REFERENCE

1. Grewal .T.S., *Introduction to Accountancy*, Sultan Chand & Co. Ltd., New Delhi, 1st Edition, 2005.
2. Nagarajan .K.L., Vinayagam .N & Mani P.L., *Principles of Accountancy*, Eurasia Publishing House Private Ltd., New Delhi, 3rd Edition, 2009.
3. Reddy T.S. & Murthy .A, *Financial Accounting*, Margham Publications, Chennai, 6th Revised Edition, 2011, Reprint 2014.
4. Reddy T.S. & Murthy .A, *Corporate Accounting*, Margham Publications, Chennai, 6th Revised Edition, 2015.

SEMESTER – I

Core - Basics of Information Technology

Instructional Hrs: 60

Sub. Code: 13CMUC102

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives : After the successful completion of the course the students should have basic knowledge about concepts and principles of information technology.

UNIT I

12 Hrs.

Introduction to Information Technology: Information – Characteristics of Information – Definition – Characteristics – Importance – Computer Applications in Various Areas of Business – *Generations of Computers.*

UNIT II

12 Hrs.

Fundamentals of Computers: Classifications of Computers – *Basic Principles of Operation of Digital Computer* – Input, Output and Storage devices – Computer System.

UNIT III

12 Hrs.

Data Processing: Data Processing Concepts – Cycle – Objectives – *Steps – Operations* – Data Bank – Data Base – Methods of Data Processing – Data Structure – File Organization – File Maintenance.

UNIT IV

12 Hrs.

Programming: Problem Solving and Programming – Concepts of Programming – Programming Tools – *Introduction to Network* – Types of Networks.

UNIT V

12 Hrs.

Operating System: DOS – Windows – Internet – Intranet – Extranet – E-MAIL its uses and Importance – World Wide Web – *Management Information System* – Characteristics – Background of MIS – Designing of MIS – Benefits of MIS – E-Waste – E-waste management

Note: *Italics* denotes Self Study Topics.

Skill Based Component (Not for End of Semester Examinations)

- Visit LIC website and collect information about the policy status of your family member.
- Visit a Bank get terms and conditions relating to operation of ATM.

TEXT BOOK

1. Saravanakumar.R, R. Parameswaran and T. Jayalakshmi, *A Text book of Information Technology*, S. Chand Co. Pvt. Ltd., New Delhi, 1st Edition 2010.

BOOKS FOR REFERENCE

1. **Richard Brightman and W. Dimsdale**, *Using Micro Computers*, Galgotia Publications Pvt Ltd New Delhi, 2001.
2. **Taxali.R.K.**, *P.C. Software made Simple*, Tata Mc Graw Hill Publishing Company Ltd, New Delhi, 1st Edition, 2001.
3. **Alexis and Mathews Leon**, *Introduction to Computers*, Leon (Tech) World, Chennai, 2008.
4. **Henry C. Lucas**, *Information Technology for Management*, Tata Mc Graw Hill Publishing Company Ltd, New Delhi, 7th Edition, 2008.

SEMESTER – I
Core Practical
Computer Applications Practical - I
MS-Office, Tally and Internet

Instructional Hrs. : 75

Sub. Code : 12CMUCP01

Max. Marks : CIA -40; ESE -60

Credits: 3

MS-WORD

1. Type Chairman's Speech / Auditor's Report / Minutes / Agenda and perform the following operations :
Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignment, Header & Footer, Inserting Pages and Page Numbers, Find and Replace.
2. Prepare an Invitation for The College Function using Text Boxes and Clip Arts.
3. Design an Invoice and Account Sales by using Drawing Tool Bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the Table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Change of Table Format.
5. Prepare a Shareholders Meeting Letter for 10 Members Using Mail Merge Operation.
6. Prepare a Letter to the Editor (News paper)
7. Prepare Bio- Data by Using Wizard / Template.

MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data entry, Total, Average, Result and Ranking by using arithmetic and logical Functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Balance Sheet) by using formula.
3. Draw the different types of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit etc. of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.
6. Converting notepad data into Excel by columns and filters

MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines NEWS of a popular TV channel. The Presentation should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out.
The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by inserting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar / Lecture Presentation using animation effects and perform the following operations:
Creation of different slides, changing background color, font color using word art.

SEMESTER – II

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 should include at least three tables and each table must have at least two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and either in the Access table and create an invoice in form design view.
4. Create forms for the sample table ASSETS.
5. Create report for the PRODUCT database.

TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 20 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods).
 - a) FIFO
 - b) LIFO
4. Create an e-mail id and check the mail inbox and website creation
5. Learn how to use search engines and visit yahoo.com, rediff.com, hotmail.com and google.com.
6. Visit your University and College website and collect the relevant data.

SEMESTER – I

Allied - Mathematics for Business

Instructional Hrs: 75

Sub. Code: 10CMUA101

Max. Marks: CIA -25; ESE -75

Credits: 5

Objectives :On successful completion of this course, the student will understand the basic Concepts and how to use mathematical Techniques to solve the modern business problems.

UNIT – I

15 Hrs.

Matrix Basic concepts - Addition and Multiplication of matrices - Inverse of a matrix - *Rank of a matrix* - Solution of Simultaneous equations – Input - Output Analysis.

UNIT – II

15 Hrs.

Set Theory-Simple and Compound Interest-*Effective rate of Interest*-Discounting of bills –True Discount-Bankers Discount, Exchanged value of the Bills and Banker's Gain.

UNIT – III

15 Hrs.

Differentiation of Algebraic functions (Trigonometry function are completely excluded)-Meaning of Derivations-Evaluation of First and Second order derivatives-Maxima and Minima-*Application to business problems.*

UNIT – IV

15 Hrs.

Elementary Integral Calculus-Determining indefinite and definite integrals of simple functions-*Integration by parts Simple Applications to business problems.*

UNIT – V

15 Hrs.

Linear programming problem-*Formation-Solution by Graphical method*-Solution by Simplex method of Maximization type only (excluding Dual and Big M Method).

Note: *Italics* denotes Self Study Topics

TEXT BOOK

1. **Navaneethan. P.A.**, *Business Mathematics and Statistics*, Jai Publishers, Tiruchy, 1st Edition, Reprint 2015.

BOOKS FOR REFERENCE

1. **Kapoor.V.K.**, *Business Mathematics*,Sultan Chand &Sons New Delhi, 5th Revised Edition & Reprint, 1994.
2. **Dr.Vittal. P.R.**, *Business Mathematics and Statistics*, Margham Publications, Chennai, 6th Revised Edition, 2004.
3. **Dharmapadam**, *Business Mathematics*, S.Viswanathan, Chennai,1st Edition,1979.

SEMESTER – I

Foundation Course- Environmental Studies

Instructional Hrs: 30

Sub. Code: 09FOCU1ES

Max. Marks: ESE-100

Credits: 2

UNIT – I

6 Hrs.

The multidisciplinary nature of environmental studies – Definition, Scope and importance, need for public awareness, natural resources and associated problems – forest resources, water resources, mineral resources, food resources, energy resources, land resources, role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyles.

UNIT – II

6 Hrs.

Concept of an ecosystem, structure and function of an ecosystem – producers, consumers and decomposers. Energy flow in the ecosystem – food chain, food webs and ecological pyramids, ecological succession.

UNIT – III

6 Hrs.

Biodiversity and its conservation – Introduction – definition, genetic, species and ecosystem diversity. Conservation of biodiversity – In-situ and Ex-situ conservation of biodiversity.

UNIT – IV

6 Hrs.

Definition, causes, effects and control measures of air pollution, water pollution, soil pollution, noise pollution & Thermal pollution. Disaster management – floods, earthquake, cyclone and landslides.

UNIT – V

6 Hrs.

Global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust Social issues – (case studies). Consumerism and waste products, Environmental Protection Act-air, water, wildlife, forest, issues involved in enforcement of environmental legislation & Public awareness.

Field Work

- Visit to a local area to document environmental assets – river / forest / grass land / hill / mountain.
- Visit to a local polluted site –urban /rural /industrial / agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems – pond, river, hill slope, etc.
- Conduct Environmental Awareness Programme

BOOK FOR REFERENCE

Environmental Studies. Bharathiar University, Coimbatore, Published by Bharathiar University.

SEMESTER – II

Core - Financial Accounting

Instructional Hrs: 90

Sub. Code: 10CMUC203

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives : i) To enable the students to acquire knowledge of the financial accounting principles and practices.
ii) To equip the students with skills for recording various kinds of business transactions

UNIT – I **15 Hrs.**

Depreciation – Meaning – Need – Causes – Methods of depreciation – Straight Line, Written Down Value, *Sinking Fund Method and Annuity Method.*

UNIT – II **15 Hrs.**

Departmental Accounts – Branch accounts excluding foreign branches.

UNIT – III **15 Hrs.**

Single entry system – Meaning and features – *Statement of Affairs method* and conversion method. Hire purchase system excluding hire purchase trading accounts.

UNIT – IV **15 Hrs.**

Partnership Accounts —Method of preparations of Capital Accounts – Past adjustments - Admission – *Retirement* (simple problems only).

UNIT – V **15 Hrs.**

Dissolution of partnership – insolvency of a partner – Garner Vs Murray (Simple Problems only)- *Piecemeal Distribution.*

Note: 20% marks for theory and 80% marks for problem.

Note: *Italics* denotes Self Study Topics

Skill Based Component (Not for End Semester Examinations).

- Collect figures from a sole trading concern and prepare necessary accounts under single entry system.
- Visit a bank, get terms and conditions regarding hirepurchase loan for vehicles.

TEXT BOOK

1. Reddy.T.S and Murthy.A, *Financial Accounting*, Margham Publications, Chennai, 6th Revised Edition 2011, Reprint 2014.

BOOKS FOR REFERENCE

1. **Jain.S.P and Narang.K.L**, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 16th Edition, 2009.
2. **Gupta.R.L. and Radhaswamy.M**, *Advanced Accounting*, Sultan Chand and Sons, New Delhi, 13th Revised Edition, 2007.
3. **Maheswari.S.N**, *Advanced Accounts*, Vikas Publishing House, New Delhi, 2001.

SEMESTER – II

Allied - Business Statistics

Instructional Hrs: 90

Sub. Code: 10CMUA202

Max. Marks: CIA -25; ESE -75

Credits: 5

Objectives : After the successful completion of the course the students will be able to apply statistical tools in business problems.

UNIT – I

18 Hrs.

Meaning and scope of statistics; sources of data: collection of data: primary and secondary data – *Methods of collection of primary data*. Classification and Tabulation – Presentation of data by diagrams. Bar diagram and Pie diagram. Graphical representation - Frequency distribution.

UNIT – II

18 Hrs.

Averages – Simple and weighted, *Mean, Median, Mode* – their computation – properties and uses. Measures of dispersion – Range, Co – efficient of range. Standard deviation and Co- efficient of variation.

UNIT – III

18 Hrs.

Correlation - meaning and definition – *scatter diagram* – Pearson's correlation co-efficient – Rank correlation - Regression – Properties of regression co – efficient. Meaning of regression – regression equation x on y and y on x – Uses of regression.

UNIT – IV

18 Hrs.

Index Numbers – Meaning – Uses – Methods of construction – *Aggregative and relative types* – Tests of an index number –Cost of living Index Number – Methods of construction.

UNIT – V

18 Hrs.

Time series – Meaning – Components – Models – Business Forecasting – Methods of estimating trend – *Method of Simple Average, Moving Average* and Least Squares.

Note: Marks shall be distributed 40% marks for theory and 60% marks for problems,

Italics denotes Self Study Topics

Skill Based Component (Not for End of Semester Examinations)

1. Collect Sales and Profit figures of a company and show this information in a diagrammatical representation.
2. From Sales and Expenses figures of a company calculate co-efficient of correlation for five years.

TEXT BOOK

1. **Navaneethan. P.A**, *Business Mathematics and Statistics*, Jai Publishers, Tiruchy, 1st Edition, Reprint 2015.

BOOKS FOR REFERENCE

1. **Gupta.S.P**, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 44th Revised Edition, 2014.
2. **Pillai.R.S.N. & Bagavathi.V**, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 7th edition, 2005.
3. **Dr.Vittal. P.R**, *Business Mathematics and Statistics*, Margham Publications, Chennai, 6th Revised Edition, 2004.

SEMESTER – II

Value Education - Value Education and Human Rights

Instructional Hours:30

Paper Code:14VEDU2HR

Max Marks:100

Credits:2

Objectives: On successful completion of the course, the students should have understood the significance of human values and the rights.

Unit I

5hrs

Aim of Value Education –Concept of Human Values-Types of Values- Components of value education - Personal Development : *Character formation towards positive personality*-National Values

Unit II

5hrs

Concept and theories of Human Rights – *Classifications of Human Rights* – Universal Declaration of Human Rights- International Covenant on civil and political rights – International covenant on Economic, Social and Cultural Rights.

Unit III

10hrs

Rights Guaranteed by Indian Constitution - Constitutional vision of freedom: Fundamental Rights – *Fundamental duties*- Constitutional vision of Justice: Directive Principles of State policy.

Unit IV

5hrs

Human Rights Issues: Gender Discrimination-*Domestic violence*-Child Labour-Bonded Labour

Unit V

5hrs

Human Rights Enforcements : National Human Rights Commission – State Human Rights Commission – Human Rights Courts – Role of NGO's : Amnesty International, Asia Watch – *Peoples Union for Liberties(PUCL)*, Peoples Union for Democratic Rights (PUDR).

Note: Italics denote self study topics

BOOKS FOR REFERENCE

1. Mugammad Naqi, *Modern Value Education*, Anmol Publications Pvt Ltd, Delhi,2007
2. Shrimali L.L, *A Search for Values in Indian Education*, Vikas Publishers, Delhi, 1974.
3. Acharya. N.K, *The Costitution of India*, Asia Law House, Hyderabad, 2011.
4. Misra R., "*Human Rights*" Sumit Enterprises, New Delhi, First Edition,2005
5. Nirmal S.J, "*Human Rights in India*",Oxford University Press, New Delhi,2000
6. Durgadas Basu,*Human Rights in Constitutional Law*, Prentice Hall of India,1994
7. Bajwa G.S.,*Human Rights in India*, Anmol Publications, New Delhi,1995.

SEMESTER – III

Core - Corporate Accounting – I

Instructional Hrs. : 90

Sub. Code: 13CMUC304

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the Corporate.

UNIT – I

18 Hrs.

Issue of shares – Books to be maintained Allotment of shares – Issue of shares at premium and at discount – *Forfeiture and Re-Issue of Shares*. Underwriting of shares.

UNIT – II

18 Hrs.

Issue and Redemption of Preference shares.

UNIT – III

18 Hrs.

Issue and *Redemption of Debentures*

UNIT – IV

18 Hrs.

Acquisition of business and profits prior to incorporation.

UNIT – V

18 Hrs.

Preparation and presentation of final accounts of joint stock companies as per the revised schedule VI - Determination of Managerial remuneration – *Divisible Profits and Dividends*.

Note: *Distribution of marks for Theory and problems shall be 20% and 80% respectively. Italics denotes self study topics.*

Skill Based Component (Not for End of Semester Examinations)

- To study the schedule VI (Revised)
- To collect annual reports and understanding the presentations.

TEXT BOOK

1. **Reddy.T.S & A.Murthy**, *Corporate Accounting*, Margham Publications, Chennai, 6th Revised Edition, 2015.

BOOKS FOR REFERENCE

1. **Gupta.R.L & M.Radhaswamy**, *Advanced Accountancy*, Sultan Chand & Sons Educational Publishers, New Delhi, Vol. II, 13th Revised Edition, 2007.
2. **Jain.S.P & K.L.Narang**, *Advanced Accountancy*, Kalyani Publishers, New Delhi, Vol. II, 16th Revised Edition, 2009.
3. **Shukla.M.C. & T.S.Grewal**, *Advanced Accountancy*, S.Chand & Company Ltd, New Delhi, 17th Edition, 2011.

SEMESTER – III

Core - Principles of Marketing

(Common to B.Com and B.Com CA)

Instructional Hrs. : 75

Sub. Code : 13CMUC305

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives

- To provide basic knowledge about the concepts, principles, tools, techniques and latest trends in Marketing.
- To impart necessary skills which help the student to choose a career in the field of marketing.

Unit I

13 Hrs.

Marketing – Definition of market and marketing – Features, *Objectives and Importance of Marketing* – Modern Marketing Concept – Features and Factors Influencing the Modern Concept of Marketing.

Unit II

23 Hrs.

Marketing Functions – Classification of Marketing Functions – Functions of Exchange – Buying and Selling – Functions of Physical Supply – Transportation and Storage – Facilitating Functions – Financing – Standardization – *Bureau of Indian Standards and AGMARK.*

Unit III

17 Hrs.

Marketing Mix – Product Mix – Meaning of Product, Product Mix – Expansion and Contraction – Product Life Cycle – Price Mix – *Importance of Price* – Pricing Objectives – Kinds of Pricing – Methods of Price Determination.

Unit IV

10 Hrs.

Marketing of Services – Definition and Meaning of Services – Goods and Services. A Comparison – Characteristics of Services – *Significance of Service Marketing and its Growth* – Classification of Services.

Unit V

12 Hrs.

Consumer Behaviour- Meaning - Need for studying Consumer Behaviour - Factors Influencing Consumer Behaviour.

E- Marketing: Meaning-Characteristics-Strategies-Benefits.

Green Marketing: Meaning-Green Products and its Characteristics-Challenges of Green Marketing- Mix and Strategies.

Tele Marketing: Meaning-Categories-Advantages and Disadvantages of Tele Marketing

Mobile Marketing: Meaning- Methods of Mobile Marketing: SMS Marketing- Mobile Web Marketing - Advantages and Disadvantages of Mobile Marketing.

Marketing Ethics.

Skill Based Component (Not for End Semester Examinations)

Conduct of survey on consumer preference regarding select consumer durables.

Note: *Italics* denote topics for self study.

BOOKS FOR REFERENCE:

1. **Dr. Memoria C.B. and Dr. Mulla N.I.**, *Modern Marketing*, Kitab Mahal, Allahabad, 1st Edition, 2005.
2. **Pillai R.S.N. and Bhagavathi**, *Modern Marketing – Principles and Practices*, 4th Revised and Enlarged Edition 2009, Reprint 2014.
3. **Rajan Nair**, *Marketing*, Sultan Chand and Company Ltd., New Delhi, 7th Edition, Reprint, 2009.

SEMESTER – III

Core - Database Management System

Instructional Hrs. : 75

Sub. Code : 08CMUC306

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : On successful completion of the course the students should understand the Architectural Concept, Structural Embedded SQL, Hierarchical Approach and Network Concept.

UNIT – I

15 Hrs.

Database System Architecture Basic Concepts: *Data System*, Operational data, data independence – Architecture for a Database System, Distributed Database. Data structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical approach, Network Approach.

UNIT – II

15 Hrs.

Relational Approach: *Relational Data Structure*, Relation Domain, Attributes, Keys, Relational Algebra: Introduction, Traditional Set Operation - Set Operation. Attribute names for Derived Relations, Special Relational Operations.

UNIT – III

15 Hrs.

Embedded SQL: Introduction - *Operations Not Involving Cursors* - Dynamic statements Query by example - Retrieval operations, built in-functions, update operation, QBE Dictionary. Normalization: Functional dependency first, second, third normal forms, relations with more than one candidate key, good and bad decomposition.

UNIT – IV

15 Hrs.

Hierarchical Approach: IMS data structure, *Physical Database*, database description. Hierarchical sequence external levels of IMS: Logical databases, the program communication block. IMS data Manipulation: Defining the program communication block: DL/I examples.

UNIT – V

15 Hrs.

Network Approach: Architecture of DBTG system, *DBTG Data Structure*; the set construct, singular sets, sample schema, the external level of DBTG-DBTG data manipulation.

Note: *Italics denotes self study topics.*

TEXT BOOK

1. **Date.C.J**, *An Introduction to database Systems*, Narosa Publishing House, New Delhi, 3rd edition, 2002.

BOOKS FOR REFERENCE

1. **Abraham Silberschatz Henry F Korth**, *Database Systems Concepts*, Tata McGraw Hill Companies, New York, 6th edition, 2011.
2. **Bipin C. Desai**, *An Introduction to Database System*, Galgotia Publications Pvt. Ltd., New Delhi, 1st edition, 2002.
3. **Pannerselvam.R. B.** *Database Management System*, Prentice- Hall of India, New Delhi, 2003.

SEMESTER – III

Core Practical - Computer Applications Practical - II

Oracle –SQL

Instructional Hrs. :60

Sub. Code : 08CMUCP02

Max. Marks : CIA -40; ESE -60

Credits: 3

1. Create a table “Company” with the following fields and insert values for 10 employees.

| Field Name | Field Type | Field Size |
|-------------------|-------------------|-------------------------|
| Company Name | Character | 15 |
| Proprietor | Character | 15 |
| Address | Character | 25 |
| Supplier Name | Character | 15 |
| No of employees | Number | 4 |
| GP Percent | Number | 6 with 2 decimal places |

Queries:

- Display all the records of the company which are in the ascending order of GP percent.
 - Display the name of the company whose supplier name is “Telco”.
 - Display the details of the company whose GP percent is greater than 20 and order by GP percent.
 - Display the detail of the company having the employee ranging from 300 to 1000.
 - Display the name of the company whose supplier is same as the Tata’s.
2. Create a table named “Employee” with the following fields and insert the values.

| Field Name | Field Type | Field Size |
|-------------------|-------------------|--------------------------|
| Employee Name | Character | 15 |
| Employee Code | Number | 6 |
| Address | Character | 25 |
| Designation | Character | 15 |
| Grade | Character | 1 |
| Data of join | Data | - |
| Salary | Number | 10 with 2 decimal places |

Queries:

- Display the name of the employee whose salary is greater than Rs. 10,000
- Display the details of employees in ascending order according to Employee Code.
- Display the total salary of the employee whose grade is “A”.
- Display the details of the employee earning the highest salary.

- e) Display the name of the employee who earn more than “Ravi”.
3. Create table “Student” with the following fields and insert the values.

| Field Name | Field Type | Field Size |
|--------------|------------|-------------------------|
| Student Name | Character | 15 |
| Gender | Character | 6 |
| Roll No | Character | 10 |
| Department | Character | 15 |
| Address | Character | 25 |
| Percentage | Number | 4 with 2 decimal places |

Queries:

- Calculate the average percentage of students.
 - Display the names of the students whose percentage is greater than 80.
 - Display the details of the student who got the highest percentage.
 - Display the details students whose percentage is between 50 and 70.
 - Display the details of the students whose percentage is great than the percentage of the roll no=12CA01.
4. Create a table “Product” with following fields and insert the values:

| Field Name | Field Type | Field Size |
|--------------|------------|-----------------------|
| Product No | Number | 6 |
| Product Name | Character | 15 |
| Unit Measure | Character | 15 |
| Quantity | Number | 6 with decimal places |
| Total Amount | Number | 8 with decimal places |

Queries:

- Using update at dements calculate the total amount and then select the road.
 - Select the records whose unit of measure in “Kg”
 - Select the records whose quantity is greater than 10 and less than or equal to 20.
 - Calculate the entire total amount by using sum operation.
 - Calculate the number of records whose unit price is greater than 50 with count operation
5. Create a table PAYROLL with the following fields and insert the values:

| Field Name | Field Type | Field Size |
|---------------|------------|-------------------------|
| Employee No | Number | 8 |
| Employee Name | Character | 8 |
| Department | Character | 10 |
| Basic Pay | Number | 8 with 2 decimal places |

| | | |
|---------|--------|-------------------------|
| HRA | Number | 6 with 2 decimal places |
| DA | Number | 6 with 2 decimal places |
| PF | Number | 6 with 2 decimal places |
| Net Pay | Number | 8 with 2 decimal places |

Queries:

- Update the records to calculate the net pay
- Arrange the records of employees in ascending order of their net pay
- Display the details of the employees whose department is "Sales"
- Select the details of the employees whose $HRA \geq 1000$ and $DA \leq 900$
- Select the records in descending order

6. Create a table Publisher and Book with the following fields:

| Field Name | Field Type | Field Size |
|-----------------|------------|------------|
| Publisher Code | VarChar | 5 |
| Publisher Name | VarChar | 10 |
| Publisher City | VarChar | 12 |
| Publisher State | VarChar | 10 |
| Title of book | VarChar | 15 |
| Book Code | VarChar | 5 |
| Book Price | VarChar | 5 |

Queries:

- Insert the records into the table publisher and book.
- Desirable the structure of the tables.
- Show the details of the book with the title "DBMS"
- Show the details of the book with price >300 .
- Show the details of the book with publisher name "Kalyani".
- Select the book code, book title, publisher city is "Delhi"
- Select the book code, book title, book price and sort by book price
- Count the number of books of publisher starts with "sultan chand"
- Find the name of the publisher starting with "S"

7. Create a Table Deposit and loan with the following fields:

| Field Name | Field Type | Field Size |
|----------------|------------|------------|
| Account No | VarChar | 6 |
| Branch Name | VarChar | 15 |
| Customer Name | VarChar | 20 |
| Balance Amount | VarChar | 10 |
| Loan Number | VarChar | 7 |

Queries:

- a) Insert the records into the table.
 - b) Describe the structure of the table.
 - c) Display the records of Deposit and Loan.
 - d) Find the number of loans with amount between 10000 and 50000.
 - e) List in the alphabetical order the 3 names of all customers who have a loan at the Coimbatore branch.
 - f) Find the average account balance at the Coimbatore branch.
 - g) Update deposits to add interest at 5% to the balance.
 - h) Arrange the records in descending order of the loan amount
 - i) Find the maximum loan amount
 - j) Find the total amount of deposit in “Erode” branch.
8. Write a program to “create table and writing simple queries” using operations.
- a) Display the records of table1.
 - b) Display the records of table2
 - c) Display the records where the department no is 2
 - d) Display the details of table whose salary is less than 40,000 and whose address in erode
 - e) Combine the two tables by using union all
 - f) Select the common fields by using intersect operator
 - g) Arrange the records of the table, in order of their department no
 - h) Select the specific field by using group up method
9. Create “Purchase department” table with the following attributes: jobname, salary, experience, working hours
- a) Display the journal is purchase manager
 - b) Show the values of salary more than 5000 and less than 10,000
 - c) Display the values of working hours not equal to 18
 - d) Using in select experience column values the match, any one of a list of values
 - e) Select that job name whose salaries do not name the items in the select list using not in
10. Create a table “Programmer details” with the following fields
- a) Create a table and insert the values
 - b) Display all the details of the table
 - c) Display the details with their data types

- d) Display all the records of the order by gender name
- e) Display the details of the programmer earning the highest salary
- f) Count the name of male programmer
- g) Display the oldest male programmer
- h) Display the details of the programmer whose salary is greater than 'surya'

SEMESTER – III

Allied - Enterprise Resource Planning

Instructional Hrs. : 75

Sub. Code : 15CMUA303

Max. Marks: CIA -25; ESE -75

Credits: 5

Objectives: i.) To Acquire Knowledge about Enterprise Resource Planning in the Business Concern.
ii.) To disseminate over ERP System and Decision Support System Practiced in Business Concern.

UNIT – I **15 Hrs.**

Introduction to ERP- Conceptual Model of ERP- Evolution of ERP- *Structure of ERP*- Reasons for Growth- Advantages of ERP- Enterprise an overview.

UNIT – II **15 Hrs.**

Related technologies: Business process Re-Engineering- *Management Information System*- Decision Support System- Exclusive Information System- Data warehousing- Data Mining- OLAP- Supply Chain Management.

UNIT – III **15 Hrs.**

ERP- Manufacturing perspective- *Materials Requirement Planning*- Distribution Requirements Planning- JIT- CAD/CAM- Product Data Management.

UNIT – IV **15 Hrs.**

ERP Implementation Life cycle: Introduction- *Pre- evaluation screening*- Project Planning- Gap Analysis- Reengineering- Configuration-Implementation.

UNIT – V **15 Hrs.**

Future directions in ERP: *New markets*- New Channels- Faster implementation Methodologies- Business Models.

Note: Italics denotes Self Study Topics

TEXT BOOK

1. **Alexis Leon**, “*Enterprise Resource Planning - Theory and Practice*”, Tata McGraw Hill Publishing company Ltd, New Delhi, 2nd Edition,2008.

BOOKS FOR REFERENCE

1. **Rahul V.Altekar**, “*Enterprise wide Resource Planning Theory and practice*”, Prentice Hall of India, New Delhi, New Title Edition,2004.
2. **Vinod Kumar Garg & Venkitakrishnan.N.K.**, “*Enterprise Resource Planning : Concepts and Practice*”, Prentice Hall of India, New Delhi, 2nd Edition, 2004.
3. **Rajesh Ray**, “*Enterprise Resource Planning – Text and cases*”, Tata McGraw Hill Publishing company Ltd, New Delhi, 2011.

SEMESTER – III

Skill Based Subject - Business Practices

Instructional Hrs: 45

Sub. Code: 15CMUSP01

Max. Marks: CIA -40; ESE-60

Credits: 3

Objectives: To evaluate the students to have a practical knowledge on commercial Practices.

UNIT - I

9Hrs

Basics: Preparation of invoice – Receipts – Vouchers – Delivery challan – Debit note – Credit note.

UNIT – II

9Hrs

Joint-stock companies: MOA and AOA - Share application form – Letter of Allotment – Letter of regret – Notice and Agenda for Board meeting, Resolution of board and Annual general meeting and statutory meeting – Minutes preparation – Preparation of share transfer form – Proxy form-Application of TIN - Preparation of partnership Deed.

UNIT – III

9Hrs

Tax: Income Tax Returns: Preparation of form 16 & 16A – preparation of income - tax return (ITR 1 to 5) – Application for PAN and TAN number – Tax credit with NSDL- Filling of Tax challan/ GAR Challan.

UNIT – IV

9Hrs

Banks: Preparation of various Account opening forms-Filling of Cash/ Cheque Deposit Challans –Cheque Book – Demand draft requisition slip- NEFT/RTGS – Application for locker facilities –Loan forms – Application for ATM and credit card – Opening of on – Line/Internet Banking-

UNIT – V

9Hrs

Insurance: Application for LIC policy/ Mediclaim – GIC – Types - Forms – Premium Intimation Letter – Premium receipt – Revival of Lapsed policy – Claimant's statements.

100% PRACTICAL.

TEXT BOOK

STUDY MATERIAL

SEMESTER – III

Non–Major Elective - Occupational Health and Safety Measures

Instructional Hrs. : 30

Sub. Code : 13CMUN301

Max. Marks : ESE-100

Credits: 2

UNIT – I

6 Hrs.

Employee Health: Meaning – Importance – *Occupational Hazards And Diseases* – Protection against hazards – preventive measures – curative measures – Provisions relating to hazardous process and Health Provisions as per Factories Act 1948.

UNIT – II

6 Hrs.

Working Condition: Meaning – Importance – *Various Aspects Of Working Condition* – Welfare provision as per Factories Act 1948.

UNIT – III

6 Hrs.

Hours of work: Importance of regulating hours of work – Hours of work as fixed by factories Act 1948. Shift system – Need – *Kinds Of Shift* – spread over.

UNIT – IV

6 Hrs.

Accidents: Meaning – Nature or Types – *Causes of Accidents* – unsafe conditions – unsafe Acts – other causes – Personal characteristics and Accidents – Reduction of accidents / strategies for preventing accidents.

UNIT – V

6 Hrs.

Workers Safety: Significance of industrial safety – Safety measures / Programmes – Safety Engineering – Safety campaign – *Evaluation Of Safety Programmes* – Safety provisions as per Factories Act 1948.

Note: *Italics denotes self study topics.*

BOOKS FOR REFERENCE

1. **Prasad, L.M.**, *Human Resource Management*, S.Chand & Sons, New Delhi, 1st edition, 2003.
2. **Khanka, S.S.**, *Human Resource Management*, S.Chand & Sons, New Delhi, 1st edition, 2005.
3. **Kapoor.N.D.**, *Elements of Industrial Law*, S.Chand & Sons, New Delhi, 1st edition, 2002.
4. **Aswathappa. K.**, *Production and Material Management*, Himalaya Publishing House, Mumbai, 1998.

SEMESTER – IV

Core - Corporate Accounting - II

Instructional Hrs. : 90

Sub. Code : 13CMUC407

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the Corporate.

UNIT – I **18 Hrs.**

Amalgamation and *Absorption* of companies excluding intercompany Owings and holdings.

UNIT – II **18 Hrs.**

Alteration of share capital and *Internal Reconstruction* of companies.

UNIT – III **18 Hrs.**

Liquidation of companies – Legal provisions – Statement of Affairs and Deficiency / Surplus Account – *Liquidator's Final Statement Of Account*.

UNIT – IV **18 Hrs.**

Goodwill – Meaning – Factors influencing goodwill – Need for valuation of goodwill – Methods of valuation of goodwill. Shares – Meaning – Factors influencing value of shares – *Need for Valuation of Shares* – methods of valuation shares

UNIT – V **18 Hrs.**

Accounting Standards – AS 1, AS 2, AS 6, AS 9, AS 10, (Theory only)

Skill based component (Not for End of Semester Examinations)

- Collect the list of accounting standards with reference to India.
- Collect the list of International Accounting standards.

Note: *Distribution of Marks for Theory and Problems shall be 20% and 80% respectively, Italics denotes self study topics.*

TEXT BOOK

1. **Reddy.T.S & A.Murthy**, *Corporate Accounting*, Margham Publications, Chennai, 6th Revised Edition, 2015 .

BOOKS FOR REFERENCE

1. **Gupta.R.L & Radhaswamy. M** *Advanced Accountancy*, Sultan Chand & Sons Educational Publishers, New Delhi, 13th Revised Edition, 2007.

2. **Jain.S.P & Narang .K.L**, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 16th Edition, 2009.

3. **Shukla.M.C. & Grewal.T.S**, *Advanced Accountancy*, S.Chand & Company Ltd, New Delhi, 17th Edition 2011.

SEMESTER – IV

Core - Object Oriented Programming With C++

Instructional Hrs. : 75

Sub. Code: 08CMUC408

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : After the successful completion of the course the student must be able to construct an Application with C++.

UNIT – I

15 Hrs.

Principles of Object Oriented Programming – A Look at Procedure and Object Oriented Programming Paradigm – Basic Concepts of Objects Oriented Programming – *Benefits of OOP – Object Oriented Languages* –Application of OOP – Beginning with C++ – What is C++ – Application of C++-C++ Statements – Structure of C++ Program.

UNIT – II

15 Hrs.

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers– *Basic and User Defined Data Types* – Operators in C++ – Operator Overloading – Operator Precedence – Control Structures. Function in C++ – The Main Function – Function Prototyping – Call by Reference – Return by Reference – Inline – Function Overloading – Friend and Virtual Functions.

UNIT – III

15 Hrs.

Classes and Objects – Introduction – Specifying A Class – Defining A Member Function – Static Data Member – *Arrays of Objects* – Objects as Function Arguments – Friendly Function – Pointers to Members. Constructors and Destructors – Constructors – Copy Constructors – Dynamic Constructors – Constructing Two –Dimensional Arrays Destructors.

UNIT – IV

15 Hrs.

Operator Overloading – Type Conversions – Introduction – Defining Operator Overloading – Overloading: Unary and Binary Operators – Overloading Binary Operators Using Friends – Manipulation of String Using Operators – Rules for Overloading Operators – Types Conversions – Inheritance – Extending Classes – Defining Derived classes – Single Multilevel, Multiple, Hierarchical and Hybrid Inheritance – *Virtual Base Classes* – Abstract Classes.

UNIT –V

15 Hrs.

Pointers, *Virtual Functions and Polymorphism* – Pointers to Objects – Pointers to Derived Classes – Virtual Functions. Working With Files – Classes For File Stream Operations – Opening and Closing of a File – File Pointers and their Manipulation – Sequential I/O Operations.

Note: *Italics* denotes self study topics.

TEXT BOOK

1. **Balagurusamy.E**, *Object Oriented Programming with C++*, Tata McGraw Hill Publishing Co, Ltd., New Delhi, 1st edition, 2013.

BOOKS FOR REFERENCE

1. **Herbert Schildit**, *C++ The complete reference*, Tata McGraw Hill Publishing Co., Ltd., New Delhi, 4th edition, 2008.
2. **Dr. Ravichandram**, *Programming with C++*, Tata McGraw Hill Publishing Co., Ltd., New Delhi, 2nd edition, 2006.
3. **Venugopal. K.R, Rajkumar, Ravishankar. T.**, *Mastering C++*, Tata McGraw Hill Publishing Co, Ltd., New Delhi, 1st edition, 2007.

SEMESTER – IV

Core - Business Communication and Report Writing

(Common to B.Com and B.Com (CA))

Instructional Hrs. : 60

Sub. Code : 13CMUC409

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives

- To develop better communication skills among 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

13 Hrs.

Communication: Meaning - Process - Objectives – Media – Barriers – Principles of Communication - Need and Functions of a Business Letter – Language and Layout of Business letter – *Essentials of an Effective Business Letter*.

Unit II

12 Hrs.

Enquiries and Replies – *Orders and Execution* – Credit and Status enquiries.

Unit III

12 Hrs.

Banking Correspondence – Insurance Correspondence (Life & Fire) - Application for Appointment.

Unit IV

12 Hrs.

Meaning of Report – Principles Governing the Preparation of Reports – Qualities of a Good Report – Functions of a Report – Business Report – Types of Reports – *Drafting of Resolutions and Minutes of Company Meetings*.

Unit V

11 Hrs.

Drafting of Company Meeting Notices – Letters to the Editor of Newspapers.

Skill Based Component: (Not for End Semester Examination)

Collection of Company Meeting Notices (AGM) from the Company Annual Reports.

Collection of Letters to the Editors from various Newspapers on 'Current Issues'.

Collection of Resolutions to be passed in the AGM from Company Annual Reports.

Note: *Italics denote topics for self study.*

BOOKS FOR REFERENCE:

1. **Pattan Shetty C.S., Ramesh M.S. and Madhumati M. Kulkarni**, *Business Communication*, R. Chand and Company Ltd., New Delhi, 25th Edition, 2005.
2. **Rajendra Pal and Korlahalli J.S.**, *Essentials of Business Communication*, Sultan Chand and Company Ltd., New Delhi, 2nd Edition, 2006.

SEMESTER – IV

Core - Computer Applications Practical - III

OOPS with C++

Instructional Hrs. :60

Sub. Code : 15CMUCP03

Max. Marks : CIA -40; ESE -60

Credits: 3

1. Program to calculate depreciation under Straight Line method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class).
3. Program to calculate Economic Order Quantity (Using nesting of member function).
4. Program to print the Employees payroll statement (Using control structures).
5. Program to calculate Simple Interest and Compound Interest (Using nested class).
6. Program to calculate net income of a family (Using friend functions in two classes)
7. Program to print the book list of library (Using array of objects).
8. Program to prepare cost sheet (Using inheritance).
9. Program to calculate margin of safety (Using multilevel inheritance).
10. Program for bank transaction (Using constructor and destructor).
11. Program to calculate the increase or decrease in Working Capital using Operator overloading.
12. Program to Create the Student file and to prepare the mark slip by accessing the file.

SEMESTER – IV

Allied - Business Management

Instructional Hrs : 75

Sub. Code : 13CMUA404

Max Marks : CIA – 25; ESE – 75

Credit : 5

Objectives: * To help the students to understand the process of business management and its functions.

* To disseminate the students with current management practices.

UNIT-1 **15 Hrs.**

Nature and scope of Management – Functions of Management – *Scientific Management* – Contribution by Henry Fayol.

UNIT-2 **15 Hrs.**

Planning - Meaning, Nature and Importance of Planning – Steps in planning – Forecasting – *Decision Making Process* – Types of decision.

UNIT-3 **15 Hrs.**

Organisation – Meaning, nature and importance – *Types of organisation* – Span of Control – Delegation and Decentralisation.

UNIT-4 **15 Hrs.**

Motivation – Meaning – benefits – *MBO* - Maslows, Herzberg, McGregor theories.

UNIT-5 **15 Hrs.**

Co-ordination – Principles of Co-ordination – Control – *Steps in control* – Essentials of effective control.

Skill Based component: (Not for End Semester Examination)

Visit an organisation to study organisation system and control measures applied in that organisation and also submit a report.

Note: *Italics* denote topics for self study.

TEXT BOOK

1. Ramasamy .T, *Principles of Management* ,Himalaya Publishing House,Mumbai, 9th Edition , 2008.

BOOKS FOR REFERENCE

1. Dinakar Pagare, *Business Management*, Sultan Chand & Company Ltd., New Delhi, 5th Edition, 1996.
2. R.P & Lakhe.R.R, *TQM in service sector*, Jaico publishing House, Mumbai, 1st Edition, 2002.
3. Dr.Prasad L.M., *Principles & Practice of Management*, sultan Chand & Company Ltd., New Delhi, 7th Edition, 2009.

SEMESTER – IV

Skill Based Subject – Multi Skill Development Paper

Instructional Hrs : 45 **Sub Code:** 13CMUS402

Max.Marks :100 (ESE – 60 CIA – 40) **Credits:** 3

Aim: To equip the students with knowledge on all topics as desirable from the point of view of brilliant success in the competitive examinations.

Objective: To familiarize the students with various types of tests that is employed by the diverse examining bodies.

UNIT -I **9 Hrs.**

Communication: Question tag – Gerund and Infinitives – Spotting the errors – Vocabulary – Synonyms – Antonyms - Prepositions – Articles – One word substitution – Sentence completion.

UNIT - II **9 Hrs.**

Numerical Aptitude : Problems on numbers - Problems on Ages – Percentage - Profit and loss - Ratio & Proportion - Time & Work - Time & Distance - *Simple Interest* - Compound Interest.

UNIT - III **9 Hrs.**

Critical Reasoning : Logical Inference Questions and Syllogism.
Analytical Reasoning : Arrangement problems – Family / Blood Relation Qualms – Sense of Directions – Age Doubts.
Verbal Reasoning : Verbal Analogy (Letter series and number series only) – Coding and Decoding.

UNIT- IV **9 Hrs.**

Self Introduction - Presentation Skills - Presentation through PowerPoint – **Soft Skills** - Interpersonal Skills – Employability Skills – Soft Skills Training – *Resume Preparation* – Interview Tips and Questions.

UNIT- V **9 Hrs.**

Group Discussion – Importance – Types of GD – GD Skills – GD Etiquette(do's and don'ts) – Essential Elements of a GD – *Movements and Gestures to be avoided in a GD*. Online Services –Reservation –Banking –Purchases –Passport application.

Note: *Italics* denote topics for self study.

BOOKS FOR REFERENCE

1. **Hari Mohan Prasad & Uma Rani Sinha. 2011.** Objective English for Competitive Examinations. New Delhi: Tata McGraw Hill Education Private Ltd. (Unit – I)
2. **R.S. Aggarwal, Quantitative Aptitude, S.Chand 2010.** (Unit - II)

3. **Edgar Thorpe**, *Test of Reasoning for Competitive Examinations –4th edition*, Tata McGraw-Hill Publishing Company Limited, New Delhi. (Unit – III)
4. **R.S. Agarwal**, *A Modern Approach to Verbal Reasoning (Fully Solved) –Revised Edition*, S.Chand Company Limited, New Delhi, 2012. (Unit – III)
5. **M. S. Rao**, *Soft Skills Enhancing Employability-Connecting Campus with Corporate*, IK International Publishing House, NewDelhi, 2010. (Unit – IV)
6. **Alex.K**, *Soft Skills-Know Yourself and Know the World*, S.Chand Company Ltd., 2011.(Unit V)
7. *Group Discussions- Pass with Flying Colours*, G. K. Publications, NOIDA, 2012.
8. **Jain T.S.Upkar's SBI Clerical Cadre Recruitment Examination**. Agar Upkar Prakashan

SEMESTER – IV

Non-Major Elective - Consumer Studies

Instructional Hrs : 30

Sub. Code : 09CMUN402

Max. Marks : ESE- 100

Credits: 2

UNIT – I

6 Hrs.

Consumer Behaviour: Concept and need for studying consumer behaviour- Factors influencing consumer behaviour-*Consumer Research Process*-Qualitative research – Quantitative research.

UNIT – II

6 Hrs.

Consumer needs and motivation: Motivation – Emotional versus Rational motives – Positive or negative motivation – Needs & goals – Needs Arousal-Goals – selection of goals – *Dynamic Characteristics Of Motivation*.

UNIT – III

6 Hrs.

Consumer Perception and Attitude: Perception –meaning –External and Internal factors influencing attention-Attitude-concept- Relationship between attitude and behaviour-*Factors Which Affect The Attitude*.

UNIT – IV

6 Hrs.

Reference groups & Social class: Reference group – Types of reference groups-*Factors Which Play A Role In Reference Group Influences*-Social stratification-Meaning and Definition- Factors responsible for social stratification- Characteristic features of social classes- Social influence on Consumer behaviour.

UNIT – V

6 Hrs.

Consumerism: Meaning – Scope – Need for Consumer protection- *Consumer Rights* –Consumer protection in India- Ways towards Consumer protection.

Note: *Italics* denotes self study topics.

BOOKS FOR REFERENCE

1. **Suja R. Nair**, *Consumer Behaviour in Indian perspective*, Himalaya Publishing House, Mumbai, 1st edition, 2006.
2. **Dr.Sontakki.C.N**, *Marketing Management*, Kalyani Publishers, New Delhi, 2nd edition, 2002.
3. **Meenu Agarwal**, *Consumer Behaviour and Consumer Protection in India*, New Century Publications, New Delhi, 1st edition, 2006.

SEMESTER – V
Core Paper- Taxation

Instructional Hrs. : 75

Sub. Code : 16CMUC510

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : On successful completion of this course, the student should be able to understand basic concepts in the prevailing act.

UNIT – I **15 Hrs.**

The income Tax Act-*Definition of Income, GTI, TI - Assessment Year - Previous Year - Assessee - Assessee in default - Scope of income-charge of tax - Residential status- Exempted Income .*

UNIT – II **15 Hrs.**

Heads of Income-Salaries – *Income from House Property* - computation of salaries and Income from House properties.

UNIT – III **15 Hrs.**

Profits and gains of business or profession – Meaning of business or profession- *Expenses Expressly Allowed* - expenses expressly disallowed - computation of profits and gains of business or profession of an individual.

UNIT – IV **15 Hrs.**

Income from other sources - Computation of Capital gains - *Deductions to be made in Computing Total Income.*

UNIT – V **15 Hrs.**

Introduction – Types of tax under GST: CGST, SGST, IGST, UTGST - Meaning of supply: Types-Input tax credit: Meaning – Eligibility – Utilization.

Note: 40% theory and 60% for problems, *Italics denotes self study topics.*

Skill based component (Not for End of Semester Examinations)

- Prepare a report on Savings pattern of individuals to avail 80 C benefits.
- E-Filing of Tax returns

TEXT BOOK

1. **Gaur.V.P and Narang D.B,Puja Ghri, Rajeev Puri, *Income Tax and Practice*, Kalyani Publishers, New Delhi, 43rd Revised Edition , 2015.**

BOOKS FOR REFERENCE

1. **Dr.Mehrothra.H.C & Dr.Goyal.S.P, *Income Tax and Practice*, Sahitya Bhawan Publications, Agra, 56th Edition, 2015.**

2. **Radhakrishnan.P**, *Indirect Taxation*, Kalyani Publishers, New Delhi, 4th Edition, 2008, Reprint 2011.
3. **Radha.V, Parameswaran.R**, *Indirect Taxation*, Prasanna Publishers, Chennai, 2007.

SEMESTER – V

Core - Banking Law and Practice

(Common to B.Com and B.Com (CA))

Instructional Hrs. : 75

Sub. Code : 13CMUC511

Max. Marks : CIA -25; ESE -75

Credits: 3

Objectives : i.) To enable the students to acquire knowledge on the basics of different types of bank account and E- banking concepts.

ii.) To help the students to learn various provisions of Banking Regulations Act, 1949 and Negotiable Instruments Act, 1881.

Unit I

12 Hrs.

Banker and Customer: Meaning, Definition, Relationship - General and Special.

Operation of Bank Account: Opening of a New Account – General Precautions – *Types of Bank Accounts* – Pass Book – Its Functions – Nomination – Special Types of Customers – Closure of a Bank Account.

Unit II

16 Hrs.

Negotiable Instruments : Characteristics of Negotiable instruments – Different Types of Negotiable instruments – Bills of Exchange – Promissory Note – Cheques – Characteristics – Crossing of Cheques – Material Alteration – Endorsement.

Unit III

17 Hrs.

Collection of Cheques: Procedure for Collection – Collecting Banker – Duties and Responsibilities – Statutory Protection – *Banker as Holder in Due course* – *As Holder for Value*.

Unit IV

14 Hrs.

Payment of Cheques: Paying Banker – Duties and Responsibilities – Statutory Protection – Precautions by the Paying Banker – Refusal of Payment of Cheques – *Payment by Mistake* – Consequences of wrongful Dishonour of Customer's Cheque.

Unit V

16 Hrs.

E-Banking: MICR Cheques – Electronic Cheque - Cheque Truncation System – Electronic Fund Transfer – NEFT / RTGS.

Non-Performing Assets: Meaning of NPA – *Factors contributing to NPA*.

Skill Based Component (Not for End Semester Examinations)

Filling in Account Opening Form, Pay-in-Slip, Application for DD and Cheque Leaf of various banks.

Collection of Interest Rates on FD – Nationalised Vs Scheduled banks.

Different types of loans offered and the interest rates – Nationalised Vs. Scheduled banks

Note: *Italics* denote topics for self study.

BOOKS FOR REFERENCE

1. **Sundaram and Varshney.**, *Banking Theory Law and Practice*, Sultan Chand and Company Ltd., New Delhi, 21st Edition, 2005.
2. **Gordon and Natarajan.**, *Banking Theory Law and Practice*, Himalaya Publishing House, Mumbai, 24th Revised Edition, 2014.
3. **Maheswari S.N. and Maheswari S.K.**, *Banking Theory Law and Practice*, Kalyani Publishers, Ludhiana, 6th Edition, 2010.

SEMESTER – V
Core - Cost Accounting
(Common to B.Com and B.Com (CA))

Instructional Hrs. : 75

Sub. Code : 13CMUC512

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives:

- To familiarize students with the various techniques of costing and methods of valuing inventory.
- To create cost consciousness among the students to enrich their knowledge on costing aspects.

Unit I

25 Hrs.

Cost Accounting – Definition, Meaning and Scope – Cost Analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet and Tender – Costing as an aid to management – Limitations of Cost Accounting. Materials – Purchasing of Materials, *Procedure and Documentation involved in Purchasing* – Requisitioning for Stores – Store Keeping.

Unit II

20 Hrs.

AS 2: Valuation of Inventories - Methods of Valuing Material Issues – Maximum, Minimum and Re-ordering Levels – EOQ – *Perpetual Inventory* – Labour – Systems of Wage Payment: Time Rate System – Piece Rate System – Idle Time, Control Over Idle Time – Labour Turnover.

Unit III

10 Hrs.

Overhead – *Classification of Overhead* – Allocation and Absorption of Factory Overhead only.

Unit IV

10 Hrs.

Process Costing: *Features of Process Costing* – Process Losses, Waste, Scrap, Normal Loss, Abnormal Loss, Abnormal Gain (excluding inter- process profit and equivalent production).

Unit V

10 Hrs.

Operating Costing for Transport Services Only – Reconciliation of Costs and Financial accounts – Activity Based Costing.

Note: Distribution of Marks for Theory and Problems shall be 20% and 80% respectively.

Skill Based Component (Not for End Semester Examinations)

Visit TNSTC Transport Company, Erode / Coimbatore Division. Learn how to prepare a trip sheet and operating cost sheet. Submit a report on trip sheet and operating cost.

Note : *Italics* denote topics for self study.

BOOKS FOR REFERENCE

1. **Iyengar S.P.**, *Cost Accounting – Principles and Practice*, Sultan Chand and Company Ltd., New Delhi, 10th Edition, 2005.
2. **Jain and Narang**, *Cost Accounting*, Kalyani Publishers, New Delhi, 8th Edition, 2007, Reprint 2014.
3. **Pillai R.S.N and Bagavathi**, *Cost Accounting*, Sultan Chand and Company Ltd., New Delhi, 7th Edition, 2010.

SEMESTER – V

Core - Auditing

Instructional Hrs. : 60

Sub. Code : 08CMUC513

Max. Marks : CIA -25; ESE -75

Credits: 3

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

UNIT – I

12 Hrs.

Definition – General objectives of auditing – advantages and limitations of auditing – auditing and investigation – *Qualification of an Auditor* – auditors' vis-à-vis errors and frauds.

UNIT – II

12 Hrs.

Various type of audit – Continuous audit – final audit – interim audit – balance sheet audit – Merits and demerits – audit procedure – Planning of audit – audit programme – audit note book – audit working papers – internal control – internal check – internal check as regards cash, wages, sales etc – *Position Of External Auditors as to Internal Auditor.*

UNIT – III

12 Hrs.

Vouching – Vouching of cash transactions – trading transactions – *Impersonal Ledger.*

UNIT – IV

12 Hrs.

Verification and Valuation of assets and liabilities – auditor's position – auditor's duty regarding depreciation, *Reserves and Provisions.*

UNIT – V

12 Hrs.

Company audit – appointment and removal of auditors – *Rights and Duties of Company Auditors* – liabilities.

Skill based component (Not for End of Semester Examinations)

- Collect an audit report of a Business concern – Analyse the contents of the report
- Prepare an imaginary audit programme for periodic audit of a medium sized concern.
- Collect atleast 4 vouchers falling in four different categories of voucher.

Note: *Italics* denotes self study topics.

TEXT BOOK

1. Tandon.B.N, Sudharsanam.S & Sundharabahu.S, *Practical Auditing*, S.Chand & Sons Company Ltd., New Delhi, 14th Revised Edition, Reprint 2013.

BOOKS FOR REFERENCE

1. **Dr.Sharma.T.R**, *Auditing*, Sahitya Bhawan, Agra, 1st Edition, 2004.
2. **Kamal Gupta, Ashok Arora**, *Fundamentals of Auditing*, Tata Mc Graw – Hill, New Delhi, 1st Edition, 2003.
3. **Pradeep Kumar, Baldev Jachdeva, Jagwant Singh**, *Auditing Principles and Practices*, Kalyani Publishers, New Delhi, 2nd Revised Edition, 2014.

SEMESTER –V

Core Practical - Computer Applications Practical - IV

Software Development with Visual Basic

Instructional Hrs. : 60

Sub. Code : 10CMUCP04

Max. Marks : CIA -40; ESE -60

Credits: 3

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function.
3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio) / Check box.
4. Design a form to display an advertisement banner using Image Box control with string function.
5. Design a form to compute cost of capital using function procedure in visual basic using check box.
6. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
7. Design a form to present product details like purchase, sales, profit, etc by declaring array functions and present the details in a rich text box (RTF).
8. Design a pay slip for an organization and create a data base using SQL and ADO control.
9. Design the form to display the highlight's of the budget using option button and animation.
10. Design the form to display tree view and list view of folders and files from a directory or an organization.

SEMESTER – V

Elective - Software Development with Visual Basic

Instructional Hrs. : 75

Sub. Code : 08CMUE501

Max. Marks : CIA -25; ESE -75

Credits: 5

Objective : After the successful completion of the course the student must be able to develop an application using Visual Basic.

UNIT – I

15 Hrs.

VB Fundamentals: Getting Started – The Visual Basic Environment – Customizing a form – First Step in Programming: The Code Window, Variables, *Data Types*, Constants, Strings Numbers, Statements in Visual Basic: the Comment and the End Statement.

UNIT – II

15 Hrs.

First steps in Building the user Interface: The toolbox – Creating Controls – the Name Property – Properties of Command Button – Simple Event Procedures for Command Buttons – Access keys – Image controls – Text boxes – Labels – Navigating between controls – Message Boxes – the Grid – Picture box – Rich text box- *Organization Information via Controls:* Control arrays –List and Combo Boxes – Flex Grid Controls.

UNIT – III

15 Hrs.

Controlling Program Flow: Determinant loops – Indeterminate loops – Making Decisions – Select Case – Nested If ..Then's – The Goto statement.

Built – In functions: *String Functions - Numeric Functions* – Date and time functions – **Financial functions** – Functions and Procedures: Function procedures and sub procedures.

UNIT – IV

15 Hrs.

The Tool Box Revisited: Frames – Option buttons – Check boxes – Scrollbars – Timers – Microsoft Windows Common Controls 6.0: Image List Control – List view control – Progress Bar Control – Slider control – Status bar control – Menus – *MDI Forms.*

UNIT – V

15 Hrs.

ActiveX Data objects (ADO): Data Report – Data Environment Designer - Connection objects – Command object – Section of the Data Report Designer - Data Report controls – *Creating a Simple Data Report.*

Note: *Italics* denotes self study topics.

TEXT BOOK

1. **Gary Cornell**, *Visual Basic 6 from the Ground up*, Tata McGraw Hill, New Delhi, 1st Edition 1999, 36th Reprint 2013.

BOOKS FOR REFERENCE

1. **Content Development Group**, *Visual Basic 6 Programming*, Tata McGraw Hill, New Delhi, 1st Edition, 12th Reprint 2008.
2. **Steven Holzner**, *Visual Basic 6 Programming*, Dreamtech Press, New Delhi, 1st Edition, 2008.
3. **Julia Case Bradley, Anita C.Millsbaugh**, *Programming in Visual Basic 6.0*, Tata McGraw Hill Publish, New Delhi, 1st Edition, 2008.

SEMESTER – V

Skill Based Subject – Basics of Indian Constitution

Instructional Hrs: 45

Sub. Code: 11CMUS503

Max. Marks: CIA -25; ESE-75

Credits: 3

Objective: On successful completion of the course, the students should have understood the features of Indian constitution.

UNIT – I

9 Hrs

Introduction: Indian Constitution - *Objectives* – Preamble – Fundamental Rights and Duties.

UNIT – II

9Hrs

Special rights–Backward Classes – Women and Children – *Directive Principles of State Policy*.

UNIT – III

9Hrs

Union Executives – President – *Prime Minister* – Council of Ministers – Powers and functions –Recent trends.

UNIT – IV

9Hrs

State Government – Governor – Chief Minister – Council of Ministers – *Recent trends*.

UNIT – V

9Hrs

Judiciary – supreme Court –Writs – Public Interest Litigations –*74th Constitutional amendments*.

Note: *Italics* denote topics for self study.

TEXT BOOK

1. **A.S.Narang** – Indian Constitution, Government and politics.
2. **Nani Palkhivala** – *We, the people*, UBS Publishers New Delhi, 1999.
3. **A.G.Noorani** – *Indian Government and Politics*.
4. **J.C.Johari** - *Indian Government and Politics. Volume I & II*, Vishal New Delhi.
5. **Gran Ville Austin** – *The Indian Constitution* – Corner Stone of a Nation, Oxford, New Delhi. 2000

BOOKS FOR REFERENCE

1. **D.D.Basu** – *Introduction to the Indian Constitution* .
2. **M.U.Pylee**- *Constitutional Government of India*.
3. **K.K.Ghai** - *Indian Constitution*.

SEMESTER – VI

Core - Financial Management

Instructional Hrs. : 90

Sub. Code : 15CMUC614

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : On successful completion of this course, the student should be well versed in the concept of financial management and the Application of Finance to Business.

UNIT – I (Theory only)

18 Hrs.

Nature and Scope of Financial Management – Objectives – Financial Decisions – Relationship between Risk and return – Role and Functions of Financial Manager.

UNIT – II (Simple problems only)

18 Hrs.

Cost of Capital: Meaning and Importance - Cost of Debt, Preferences, Equity and Retained Earnings - Weighted Average Cost of Capital - Theories of Capital Structure - Net Income Approach- Net-Operating Income Approach - MM hypothesis – Traditional Approach - *Determinants of Capital Structure.*

UNIT – III (Simple problems only)

18 Hrs.

Capital Budgeting – Techniques - ROI, Pay Back and Discounted Cash Flows .

Financial leverages: Measures - EBIT - EPS Analysis - Operating Leverage - Financial, Business and Operating Risks

UNIT – IV (Theory only)

18 Hrs.

Working Capital Management Concepts : Need – Determinants – Estimating Working Capital Needs - Computation of Working Capital – Management of Cash, Inventory and Receivables – Regulations of Bank Credit to Industry - Credit Policies Variables – Factoring - *Long Term Sources of Finance (Theory only).*

UNIT – V

18 Hrs.

Dividend Theories: Walter’s Model - Gordon and MM’s Model Dividend Policy-Forms of Dividend - *Determinants of Dividend Policy (Theory only).*

Note: 40% Marks for theory and 60 % marks for problems, Italics denotes self study topics.

Skill based component (Not for End of Semester Examinations)

- Collect the annual report of a company and prepare working capital requirements.
- Prepare a report on the procedure relating to industrial credit provided by scheduled commercial banks.

TEXT BOOK

1. **Sharma.R.K, Shashi.K.Gupta**, *Management Accounting*, Kalyani publishers, New Delhi.13th Edition, 2014.

BOOKS FOR REFERENCE

1. **Pandey .I.M.**, *Financial Management*, Vikas Publishing House Pvt ;Ltd, New Delhi, 10th Edition 2010, 2nd Reprint 2013
2. **Dr.Maheswari.S.N**, *Financial Management Principles and Practice*, Sultan Chand & Sons, New Delhi.13th Edition, 2009
3. **Prasanna Chandra**, *Financial Management*, Tata Mc Graw Hill Publishing Company Ltd - New Delhi,6th Edition , 2002.

SEMESTER – VI

Core - Management Accounting

(Common to B.Com and B.Com (CA))

Instructional Hrs. : 90

Sub. Code : 13CMUC615

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to understand the concept and relevance of management accounting.
- To provide the students an understanding about the use of accounting and costing data for planning, control and decision making.

Unit I

10 Hrs.

Management Accounting – Meaning, Objectives and Scope – *Relationship between Management Accounting, Cost Accounting and Financial Accounting* – Significance of Management Accounting – Financial Statements – Importance – Tools for Analysis and Interpretation (theory only)

Unit II

23 Hrs.

Ratio Analysis – Types of Ratios – *Significance of Ratios* – Analysis of Solvency, Profitability and Capital Structure – Uses and Limitations of Ratios.

Unit III

23 Hrs.

Fund Flow Analysis – AS - 3: Cash Flow Analysis (New format only).

Unit IV

17 Hrs.

Marginal Costing and Break – even Analysis, Managerial Applications, *Significance and Limitations of Marginal Costing.*

Unit V

17 Hrs.

Budgeting and Budgetary Control – Definition, *Uses, Limitations* – Types of Budgets – Preparation of Budgets.

Note : Distribution of marks for Theory and Problems shall be 40% and 60% respectively. *Italics* denote topics for self study.

Skill Based Component (Not for End Semester Examinations)

Collect the Annual Reports of a company for the latest five years, analyse it and comment on its financial position and the same should be communicated to the company in the form of a report.

Preparation of Monthly family budgets.

Cash Flow Analysis with reference to select companies.

BOOKS FOR REFERENCE

1. **Sharma R.K. and Shashi .K.Gupta**, *Management Accounting – Principles and Practice*, Kalyani Publishers, New Delhi, 13th Edition, 2014.
2. **Jain S.P. and Narang K.L.**, *Cost and Management Accounting*, Kalyani Publishers, New Delhi, 14h edition, reprint 2014.
3. **Maheswari S.N.**, *Principles of Cost and Management Accounting*, Sultan Chand and Company Ltd., New Delhi, 14th edition, reprint 2013.

SEMESTER –VI
Core Practical - Computer Applications Practical -V
Internet and Web Designing

Instructional Hrs:60

Sub. Code: 16CMUCP05

Max. Marks: CIA -40; ESE -60

Credits: 3

1. Create web pages for a business organization using Basic HTML tags.
2. Create a program using HTML to display the ordered list and unordered list of a Departmental store.
3. Program to display Image and text using HTML tag for an advertisement of a company product.
4. Create a table to display list of products using HTML tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a program using internal style sheet.
7. Create a website of your department with internal and external links using HTML.
8. Create a Resume using Java Script.
9. Create a form of the Customer Survey for the user to enter General names and address information using Java Script.
10. Create a Frame to display a multiform documents using Frameset.

SEMESTER – VI

Elective - Internet and Web Designing

Instructional Hrs. : 75

Sub. Code : 15CMUE602

Max. Marks : CIA -25; ESE -75

Credits: 5

Objective : After the successful completion of the course the student must know the concepts of Internet and design a Web Page.

UNIT – I **15 Hrs.**

Introduction to Internet – Internet Technologies – *Internet Browsers* – Introduction to HTML.

UNIT II **15 Hrs.**

Head and Body sections – Designing the Body section – Ordered and unordered lists – *Table Handling*.

UNIT – III **15 Hrs.**

DHTML and Style Sheets – *Frames* – A Web Page Design project – Forms.

UNIT – IV **15 Hrs.**

Scripting basics – Client side Image Maps – Introducing Java Script – Creating, *Simple Java Scripts using Java Scripts for Forms* – Using Java Scripts with style sheets.

UNIT –V **15 Hrs.**

Using the HTML object models and *Creating Dynamic HTML Pages* – Manipulating objects and Responding to User Interaction.

Note: *Italics* denotes self study topics.

TEXT BOOKS

1. **Shelly Powers Etal**, *Dynamic Web Publishing*, Techmedia, New Delhi, 2nd edition, 2009.
2. **Xavier.C**, *World Wide Web design with HTML*, Tata McGraw Hill Publishing Company Limited, New Delhi 3rd edition 2001.

BOOKS FOR REFERENCE

1. **Baluja.G.S**, *Web Design using HTML, DHTML, WAP and XML*, Khanna Publishers, New Delhi, 2001.
2. **Steve Thomas**, *HTML is an Instant*, Hungay Minds / IDG Books India, New Delhi, 2001.
3. **NIIT**, *HTML & XML Introduction*, Prentice Hall of India Pvt. Ltd, New Delhi, 2003.

SEMESTER – VI

Skill Based Subject – Psychology of Women

Instructional Hrs. : 45

Sub. Code: 11CMUS604

Max. Marks : CIA -25; ESE-75

Credits: 3

Objective : On successful completion of the course, the students gain the knowledge about women –psychology.

UNIT –I **9Hrs**

Introduction - History and Research Issues - Gender Stereotypes - Gender Biases
- Gender Comparisons.

UNIT- II **9Hrs**

Infancy - Childhood- Adolescence - Cognitive Abilities and Achievement
Motivation.

UNIT-III **9Hrs**

Women and Work - Love Relationships and Sexuality.

UNIT-IV **9Hrs**

Pregnancy – Childbirth – Motherhood - Physical and Psychological Health.

UNIT-V **9Hrs**

Violence against Women - Older Adulthood.

BOOKS FOR REFERENCE

1. **Matlin, Margaret W.** : The Psychology of women
2. **Current edition, Belmont, CA:** Wadsworth / Cengage

B.COM (CA)

UG – SELF STUDY PAPER

SELF – HELP GROUPS AND WOMEN EMPOWERMENT (Group-3)

Max. Marks : 100

Sub. Code : 13CMUSL03

Credits: 5

UNIT – I

SHGs : Meaning and Definition of SHGs – Characteristics Features of SHGs – Functions of SHGs – Nature of the Group- Formation of SHGs – Factors Contributed to the success of the Groups- Role of NGOs in SHGs

UNIT – II

Linkage Programme of SHGs: Approaches of NABARD –Linking SHGs with Banks –Advantages of SHGs to the Banks – Stages of SHGs – Empowerment of women through Self Help Group.

UNIT – III

Women Empowerment: Meaning and Definition of Empowerment – Empowered Women’s Characteristics – Generalizations about Empowerment – Empowerment Propositions – Choices women can make for Empowerment.

UNIT – IV

Framework for Empowerment: Levels of Empowerment – tenets of Empowerment – Elements of Empowerments – phases and aspects of Women’s Empowerment – Categories of Empowerment.

UNIT – V

Empowerment – Multiple Dimensions: Empowerment Approaches – the process of Empowerment – Indicators of Women’s Empowerment – Quantitative Indicators of Women’s Empowerment – Quantitative Indicators of Women’s Empowerment.

BOOKS FOR REFERENCE

1. **Sushama Sahay**, “Women and Empowerment – Approaches and strategies”
2. **Lalitha.N , Nagarajan.B.S**, “Self Help Groups in Rural Development”,

GREEN COUNCIL

Objectives

- To educate the students in environment related issues and problems
- To involve themselves in environment and action based programmes and activities locally
- To enable them to appreciate the importance of tree plantations and green audit
- To provide opportunity for the students to observe and learn more about nature, immediate environment and Biodiversity

The activities of the Green Council are as follows

- Tree plantation
- Importance of Rain water harvesting
- Conservation of Renewable energy
- Internal Green auditing
- Awareness on Disaster and Pollution mitigation, Ozone depletion, Global warming and Importance of wet lands through the below mentioned programmes:
Ramp shows, debates, speeches, rallies (3 to 5 km walk) with banners and placards, competitions, presenting articles in Journals and distributing pamphlets and celebrating Environmental days.

As per the CDC recommendations Green Council has been introduced in addition to NCC, NSS, Physical Education, YRC under Part V Extension activity of Course content and scheme of examination for 2013-14 onwards. The Green Council syllabus approved by Botany Board of Studies meeting held on 9.3.2013.