

SEMESTER – I

Core - Principles of Accountancy

(Common to B.Com , B.Com (CA) and B.Com(E.Commerce))

Instructional Hrs :75

Sub. Code: 16CEUC101

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.

TEXT BOOK

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

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**, *Corporate Accounting*, Margham Publications, Chennai 6th Revised Edition, 2015.

SEMESTER – I

Core –Digital Business Models

Instructional Hrs :60

Sub. Code: 16CEUC102

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives:

- To enable the students to acquire basic knowledge of E-commerce business models.
- After the successful completion of the course the student must know the concepts of Digital Marketing.

UNIT- I

12 Hrs.

Introduction to Electronic Commerce: Evolution and trends in E-Commerce- Features of E-Commerce - Objectives of E-commerce-Advantages and Disadvantages of E-Commerce - Impact of E-Commerce - Forces driving E-Commerce

UNIT- II

12 Hrs.

E-Commerce Business Models: Introduction–Business to Consumer Model – Business to Business Model – Consumer to Business Model – Consumer to Consumer Model – Business to Employee Model – Business to Government Model - Revenue Model: Advertising Revenue Model- Subscription Revenue Model- Transaction Fee Revenue Model- Sales Revenue Model- Affiliate Revenue Model.

UNIT- III

12 Hrs.

Applications of E-Commerce: Retailing –Service Sector – Obstacles.

Mobile Commerce: Factors that drive Mobile Commerce - Advantages – Applications of Mobile Commerce

UNIT- IV

12 Hrs.

Electronic Payment System: Introduction – Benefits – Methods: Credit Cards – Debit Cards –Smart Cards – E-cash – E-Cheque – Electronic Wallet – Automated Clearing House (ACH) – Essential Security Requirements : Cryptography – Digital Signature

UNIT- V

12 Hrs.

Digital Marketing: Introduction– Advantages - Features- Channels: Social media marketing -Email Marketing - Mobile Marketing - Social Networking.

Digital Advertising: Forms of Web Advertising - Advantages - Limitations.

Note: *Italics* denote topics for self study.

Skill Based Components: (Not for End Semester Examinations)

- Visit a bank get terms and conditions relating to E-Payment system
- Visit a Government website and collect services provided by the government through online

TEXT BOOK

Study Material

BOOKS FOR REFERENCE

1. **NidhiDhawan**, *Introduction to E-Commerce*, International Book House P.Ltd, New Delhi, 2nd Revised Edition, 2011.
2. **Jaiswal.S.**, *E- Commerce*, Galgotia Publications Pvt.Ltd, New Delhi, 3rd Revised Edition, 2009.
3. **Dr.C.S.Rayudu**, *E-Commerce &E-Business*, Himalaya Publishing House, New Delhi, 3rd Revised Edition, 2008.
4. **P.T.Joseph**, *E- Commerce*, Prentice Hall of India Pvt.Ltd, New Delhi, 4th Revised Edition, 2009.
5. **Dr. K.Abirami Devi & Dr. M.Alagammai**, *E.Commerce*, Margham Publications, Chennai, 1st Edition 2009, Reprint, 2014.

SEMESTER – I

Core Practical - Computer Application Practicals - I

MS-Office and Tally

Instructional Hrs. :75

Sub. Code :16CEUCP01

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 clip arts, Watermark, Margins, Page Border, Text Wrapping.
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 Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates With Hyper Link

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, Group, Ungroup, and Expanding & Hiding Detail.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit 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 Note Pad Data into Excel by Columns & 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 interesting 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.
6. Design a Product Life Cycle of an Organisation in Excel Sheet & Import it to the PowerPoint presentation & add custom animation to it.

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 atleast three Table must have atleast 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 enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS using templates
5. Create report for the PRODUCT database.
6. Develop a relationship between related tables.

TALLY

1. Create a new company, group, voucher and ledger and record minimum 10 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 c) Simple Average Method d) Weighted Average Method

SEMESTER – I

Allied - Mathematics for Business

Instructional Hrs :75

Sub. Code: 16CEUA101

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 Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT-II

15 Hrs.

Simple and Compound Interest –Effective rate of Interest –Sinking Fund

UNIT- III

15 Hrs.

Annuity - Present Value – *Discounting of Bills*– True Discount – Banker’s Gain.

UNIT- IV

15 Hrs.

Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives. Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions.

UNIT- V

15 Hrs.

Uses of derivatives - Maxima and Minima.

Note: *Italics* denote topics for self study.

TEXT BOOK

1. **Navaneethan. P.A**, *Business Mathematics and Statistics*, Jai Publishers, Trichy, 1stEdition, 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. **Sanchetti, D.C and Kapoor, V.K.**,”*Business Mathematics*” , Sultan Chand & Sons, New Delhi, 11th Revised Edition & Reprint,2002.

SEMESTER – II

Core - Financial Accounting

(Common to B.Com (CA) & B.Com (E-Commerce))

Instructional Hrs: 75

Sub. Code: 16CEUC203

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.

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 hire purchase 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: 16CEUA202

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 Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems.

UNIT- II

18 Hrs.

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT- III

18 Hrs.

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT- IV

18 Hrs.

Time Series – Meaning, Components and Models – Business forecasting –Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal variation – Method of Simple average.

UNIT- V

18 Hrs.

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

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