

MANNAR THIRUMALAI NAICKER COLLEGE

(Autonomous)



DEPARTMENT OF COMMERCE (CA)

Program Specific Outcome

- PSO1** Enable Students to learn not only the subjects of Commerce, but also to use the software technology for their professional requirements.
- PSO2** Helps the students to become smart and employable.
- PSO3** To give training in Computer Applications in the field of commerce.
- PSO4** Equip them to place in IT field, banks, Auditing field and other Industries.

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Class : B.Com
Semester : I
Sub code : 15UCOG11/15UCCG11

Part I : Tamil / Alternative
Hours : 05
Credits : 03

Course Outcomes:

CO1: etbmYtyfj j pd; Nkyhz i k>mi kgGKi wfs; kwWk; j pl j j j j ;
nj hpeJ nfhsSj y;

CO2: mYtyfj j pd; j fty; nj hl hG>gj pNtLfi sguhkuj j y; NfhggLj y; kwWk;
RI j fuhj mi kgi gmwpeJ nfhsSj y;

CO3: etbmYtyfj j pd; , aej µqfi sj ; Nj henj Lggj wfhdmbggi I f;
Nfhl ghLfi smwpeJ nfhsSj y;

\$W-I etbmYtyfj j pd; mi kgGKi wfs;

etbmYtyfj j pd; , yffz k; -mYtyfNkyhz i kkwWk; mi kgG-
mYtyfj j pd; nrayghLfs; kwWk; Kffpaj Jtk; - mYtyfKi wkwWk;
mdwhl el tbfj ffs; - gz pNghfF-mj pfhuj j j g; gutyhFfj y; -
mYtyftsi k ti ffs; - tsi kfi sj ahhj j y>gadgLj Jj y; kwWk;
kj pggLj y; - mYtyf , I trj p-mYtyfki dj Jj z g; nghUl fs; kwWk;
mi kgGj ; j pl j k; -gz pNfww #yepi y-gz pi avspj hfFj y; - gz pti ugl k; -
gz pi amstplj y; kwWk; fl LggLj Jj y;

\$W - IImQryfKi wkwWk; fbj g; NghfFtuj J

j ghyfi sf; i fahSj y; - mQry; Ji wi ami kj j y; -
i kaggLj j ggl j mQry; gz p-c stUk; kwWk; ntspr; nryYk;
j ghyfi si fahSj y; -thankhoj fty; nj hl hGkwWk; vOj J %yk; j fty;
nj hl hG.

\$W - III gj pNtLfi sguhkuj j y;

gj pNtLfi scUthfFj y; - etbmYtyfj j pd; vOj Jg; gz pfs; -
mYtyfmi wfs; - gbtffl LghL-tbti kgG-nj hl h; vOJ nghUs;

\$W - IVNfhggLj y; kwWk; RI j fuhj mi kgG;

eyyNfhggL LKi wapd; Kffpamkrqfs; - ti fggLj Jj y; kwWk;
thpi rggLj Jj y; - NfhggL LKi wfs; - i kafNfhggL LKi wkwWk;
gutyhf;fggl j NfhggL LKi w-RI j fuhj papd; gyNtW ti ffs; - mj d;
Nehf;fqfs; - edi kfs;

\$W - VmYtyf , aej µqfSk; rhj dqfSk;

etbmYtyfj j pd; gyNtWrhj dqfspd; Nj i tfs; - mYtyf
, aej µqfi sj ; Nj henj Lggj wfhdmbggi I f; Nfhl ghLfs; -
fz pgnghwkwWk; Gssptµguqfi sj ; nj hFj j spfFk; , aej µk; - tz pftpayy;
mtwppd; Kffpaj Jtk;

ghl Ehy; :

1. V.uj h>mYtyfNkyhz i k>gurddhggsp[h] >nr di d> 2013.

\$W 1 :mj j pahak; 01 Kj y; 06 ti u

\$W 2 :mj j pahak; 11

\$W 3 :mj j pahak; 12

\$W 4 :mj j pahak; 09

\$W 5 : mj j pahak; 08

ghji tEhyfs; :

1. vd;KUNfrd>tPkNdhfh>mYtyfKi wfs>vk;vk;gj pggfk>tUJefh> 2012.
2. K.mdgofd>mYtyfKi wfs;; S.uhkh;, nkhl ;
, ej pahggsNfrd>kJ i u>2014.

FINANCIAL ACCOUNTING – I

Class : B.Com	Part III : Core
Semester : I	Hours : 06
Sub code : 15UCOC11/15UCCC11	Credits : 04

Course Outcomes

- CO1** To know the fundamental concepts of accounting and various methods of depreciation.
- CO2** To develop the skill of locating errors and rectifying them.
- CO3** To understand the accounting procedure in the preparation of final accounts

Unit-I:

Accounting: Accounting concepts and conventions –Classification of accounts- Journal – Ledger – Trial Balance – Errors – Types of Errors – suspense account – Rectification of errors.

Unit-II:

Final accounts of trading concerns: Trading Account, Profit and Loss Account, Balance sheet –Adjustments regarding closing stock prepaid expenses, outstanding expenses, Income receivable and Income received in advance, Bad debts and Reserve for doubtful debts, Depreciation.

Unit-III:

Final Accounts of Non-trading concern: Preparation of Receipts and Payments Account, Income and Expenditure Account – Differences between Receipts and Payments account and Income and Expenditure Account.

Unit-IV:

Bank Reconciliation Statement – Definition – Need – Advantages – Causes for difference between Cash Book and Pass Book – Practical problems.

Unit-V:

Depreciation: Meaning – Purpose – Factors – Methods of providing depreciation – Straight line – Written down value –Annuity – Depreciation fund method.

Text Book:

1. T.S. Reddy, and A.Murthy, **Advanced Accountancy, VolII**, Margham Publications, Chennai, Second Revised Edition 2014.
 - Unit – I : Chapters 1 to 5
 - Unit – II : Chapter 12
 - Unit – III : Chapter 28
 - Unit – IV : Chapter 7
 - Unit – V : Chapter 9

Reference Books:

1. S.P.Jain and K.L.Narang, **Financial Accounting –I**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta, and M. Radhasamy, **Advanced Accounting Volume – I**, Sultan Chand and Sons, Eleventh Edition, Delhi, 2009.

INTRODUCTION TO PC SOFTWARE AND MS-OFFICE

Class : B.Com (CA)

Semester : I

Sub code : 15UCCA11

Part III : Allied

Hours : 06

Credits : 05

Course Outcomes

- CO1** To know the significance of computers in business and education.
- CO2** To understand the practical use of Microsoft Office applications like Word, Excel and PowerPoint.
- CO3** To learn the Ms office Package to create office applications.

Unit –I:

Introduction to Computers –History Of Computers-Basic Anatomy Of Computers-Basic Components And Functions-Input/output Devices-External Storage Devices-Types Of Computers.

Unit – II:

Introduction To Word-Word Processing-Starting A Word-Editing A Document – Move And Copy Text-Formatting Text And Paragraph-Finding And Replacing-Spelling, Grammar And Auto Correct-Using Tabs

Unit III:

Enhancing A Document-Toolbars-Columns, Tables And Other Formatting Features-Using Graphics, Templates And Wizards-Using Mail merge-Miscellaneous Features Of Word

Unit IV:

Introduction To Worksheet And Excel-Getting Started With Excel-Editing Cells, Using Commands And Functions: Moving, Copying, Inserting And Deleting Rows And Columns-Printing The Workbook-Creating Charts-Using Date, Time And Addressing Modes-Naming Ranges And Built In Functions.

Unit V:

Database in a worksheet –Formatting Commands and drawing toolbar-Miscellaneous Commands And Functions-Multiple Workbooks, Pivot Table, Macros And Hyperlinks – Overview Of PowerPoint – Creating A Presentation – PowerPoint Views – Running A Slideshow.

Text Book:

1. R.K.Taxali, **PC Software for windows 98 Made Simple**,Tata McGraw Hill Publishing Company Ltd, New Delhi 2012.
Unit I : Chapter 1 (Full)
Unit II : Chapters 9 to 14 (Full)
Unit III : Chapters 15 to19 (Full)Unit IV : Chapters 20 to 28 (Full)
Unit V : Chapters 29 to 32 (Full)

Reference Books:

1. Sanjay Saxena, **A First Course in Computers**, Vikas Publishing House Pvt. Ltd, New Delhi 2003.
2. Ron Mansfield, **Working In Microsoft Office**, Tata Mcgraw-HillEdition , New Delhi 2008.

INTRODUCTION TO PC SOFTWARE AND MS-OFFICE LAB

Class : B.Com (CA)
Semester : I
Sub code : 15UCCAP1

Part III: Allied
Hours : 05
Credits : 04

Course Outcomes

- CO1** To create and organize documents in Ms word.
- CO2** To create spreadsheet applications for making calculations, charts and pivot tables.
- CO3** To create presentation slides with animation, images, videos, and much more.

Word Exercises

1. Preparing a Business Letter.
2. Preparing a Document With Different Font, Styles, Sizes, Paragraph Formatting .
Using Header and Footer.
3. Compound Interest Table Creation.
4. Using Mail - Merge.
5. Inserting Pictures and Clipart In Word Document Created Using Template.
6. Design A Simple Webpage Using Word.

Excel Exercises

7. Usage of Financial Functions (Any 5).
8. Usage of Statistical Functions (Any 5).
9. Preparation of Depreciation Table.
10. Inventory Worksheet.
11. Manipulating Ranges.
12. Creating a Sales Chart.
13. Usage of Multiple Worksheets.

Powerpoint Exercises

14. Preparing of a Business Presentation.
15. Using Hyperlinks in a Presentation.

fhggL - Nfhl ghLfS k; ei l Ki wfS k;

Class : B.Com(CA)

Semester : II

Sub code : 15UCCG21

Part I : Tamil / Alternative

Hours : 05

Credits: 03

Course Outcomes

- CO1 fhggLNfhl ghLfS k; kwWk; ei l Ki wfi snj hpeJ nfhsSj y;
CO2 MAS; fhggL fl y; fhggLkwWk; j fhggLgwwpmwpeJ nfhsSj y;
CO3 fhggLtshrrpf;fhdmj pfhurrl; k; kwWk; gwwpfhggLj dpahh;
kakhfFj ypd; j wNghi j amwpeJ nfhsSj y;

gFj p m:

fhggL - nghUs; - , yffz k; - Nfhl ghLfS; - \$Wfs; - , l hghL -
, ddyfs; - , i l AW - fhggll bd; Kff;faj ;J tk;

gFj p M:

fhggll Lxggej k; - fhggll Lxggej j j pd; ti ffs; - fhggll bd; nfhs; ffs; -
fhggll bd; ti ffs; - , ul ; l fhggL-kWfhggL.

gFj p , :

MAS; fhggL - nghUs; - Nfhl ghLfS; - ti ffs; - MAS;
fhggLnratj wfhdtopKi wfs; - rYi fehl fs; - gup jepakdk; - xggi l gG -
gj j muk; c hpi kkl GkwWk; , ogG - ruz ; kj pgG.
, ej pa MAS; fhggll Lf; fofk; nj hl ffk; - Nehffqfs;

gFj p k:

fl y; fhggL: nghUs; - fhggLgj j mu ti ffs; - fl yrhh; el ; j j pd; ti ffs; -
, oggll Lj; nj hi ftoqFj y;
j fhggL: nghUs; - gj j mu ti ffs; - epej i dfs; - , oggll Lj;
nj hi ftoqFj y;

gFj p c:

fhggll LKi wggLj j y; kwWk; tshrrpf;fhdmj pfhurrl; k; - Nehffqfs; -
l RDA rll ; j j pd; ruj ; fs; , mj pfhuqfs; - gz pfs;
fhggLj dpahh; kakhfFj y; - Mj uTk; vj phgGk; - j dpahh; kakhfFj ypd;
j wNghi j aepi y.

ghl Ehy; :

1.S.ghKfkJ, S.A.N.rh[lyp , guh` pk; fhggLNfhl ghLfS k; ei l Ki wfS k; gh] ;
ggsNfrd.] kJi u 2014.

\$W 1 :mj j pahak; 01

\$W 2 :mj j pahak; 02

\$W 3 :mj j pahak; 03 kwWk; 08

\$W 4 :mj j pahak; 09 kwWk; 10

\$W 5 :mj j pahak; 08

ghh; tEhyfs; :

1. j pU.nrh.nrh.kbdhl r;Rej uk>K.Kj ;J gghz b, fhggLNfhl ghLfS k;
ei l Ki wfS k; gh] ; ggsNfrd.] ; kJi u, 2011.

2. L.tuhkypq;fk; B.kNdhfud; M.nry;t f;Fkhh; fhggLNfhl ghLfS k;
newKi wfS k;Nkhl ; , ej pahggsNfrd.] ; nrddi d, 2012.

FINANCIAL ACCOUNTING – II

Class : B.Com (CA)
Semester : II
Sub code : 15UCCC21

Part III : Core
Hours : 06
Credits : 04

Course Outcomes

- CO1** To get knowledge in consignment and Joint venture.
CO2 To prepare branch and departmental accounts.
CO3 To understand the accounting procedures Single entry system and conversion method.

Unit-I:

Consignment Accounts – Invoicing goods at cost price – Proforma invoice price – valuation of unsold stock – Loss of Stock – Accounting treatment of – Normal Loss and Abnormal Loss.

Unit-II:

Joint Venture Accounts – Recording in individuals books – Recording in separate set of books.

Unit-III:

Branch Accounts – Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches) - Simple problems only.

Unit-IV:

Departmental Accounts – Allocation of expenses – Inter – departmental transfers.

Unit-V:

Accounts from incomplete records – Methods of ascertainment of profit: Net worth method – Conversion method.

80% of the questions must be Problems

20% of the questions must be Theory

Text Book:

1. T.S. Reddy, and A.Murthy, **Advanced Accountancy, VolII**, Margham Publications, Chennai, Second Revised Edition 2013.

Reference Books:

1. S.P.Jain and K.L.Narang, **Financial Accounting –I**, Kalyani Publishers, New Delhi, 2014.
2. R.L.Gupta, and M. Radhsamy, **Advanced Accounting Volume – I**, Sultan Chand and Sons, Eleventh Edition, Delhi, 2009.

BUSINESS APPLICATION PROGRAMMING USING C

Class : B.Com (CA)

Semester : II

Sub code : 15UCCA21

Part III: Allied

Hours : 06

Credits : 05

Course Outcomes

- CO1** To understand the basic programming concepts of C language.
- CO2** To use various programming constructs such as control structures, functions, pointers, etc.
- CO3** To make the students to solve business oriented problems using c programming.

Unit - I :

OVERVIEW OF C

History of C – Importance of C – Basic Structure of C – Programming Style – Constants, Variables and Data Types – Declaration of Variables, Storage Class – Defining Symbolic Constants – Operators and Expressions - Type Conversions in Expression – Operator Precedence and Associativity – Mathematical Functions – Managing I/O Operations: Reading and Writing a Character – Formatted Input and Output.

Unit-II :

DECISION MAKING AND BRANCHING

If Statement, If... Else Statement – Nesting of If...Else Statement – Else If Ladder – Switch Statement – The (? :) Operator – Go To Statement. The While Statement – Do Statement – The For Statement – Jumps in Loops

Unit - III:

ARRAYS

One Dimensional Array – Declaration, Initialization – Two Dimensional Array – Multi Dimensional Array – Dynamic Arrays – Initialization. Strings -Declaration, Initialization of String Variables – Reading and Writing Strings – Arithmetic Operations on Strings – Putting Strings together – Comparison – String Handling Functions – Table of Strings – Features of String.

Unit - IV:

USER DEFINED FUNCTIONS

Definition – Return values and Their Types – Function Calls, Declaration, Category – All Types of arguments and return values – Nesting of Functions – Recursion – Passing Arrays, Strings to Functions - Structures and Unions - Defining a Structure – Declaring Structure Variables – Accessing Structure Members – Initialization - Arrays of Structures – Arrays within Structures – Structures within Structures – Structures and Functions – Unions – Sizeof Structures – Bit Fields.

Unit - V:

POINTERS

Accessing the Address of a Variable – Declaring, Initialization of Pointer Variables – Accessing a variable through its Pointer – Pointers and Arrays – Pointers and Character Strings – Array of Pointers – Pointers as Function arguments – Function Returning Pointers – Pointers to Functions – Pointers and Structures.

Text Book:

1. E.Balagurusamy, **Programming in ANSI C**, sixth Edition, Tata McGraw Hill Publishing Company, Uttar Pradesh, 2005.

UNIT – I : Chapters 1, 2, 3 and 4(Full)

UNIT – II : Chapters 5 and 6 (Full)

UNIT – III : Chapters 7 and 8 (Full)

UNIT – IV : Chapters 9 and 10 (Full)

UNIT – V : Chapters 11 (Full)

Reference Books:

1. Byron Gottfried, **Programming with C**, Tata McGraw Hill, New Delhi, 2011.
2. Yashavant Kanethkar, **Let us C**, BPB Publications, New Delhi, Jan 2010.

BUSINESS APPLICATION PROGRAMMING USING C - LAB

Class : B.Com (CA)

Semester : II

Sub code : 15UCCAP2

Part III : Allied

Hours : 05

Credits : 04

Course Outcomes

CO1 To write C programs using control statements.

CO2 To implement functions using C programs.

CO3 To understand the concept of pointers.

1. Write a program that prints the square of an integer.
2. To write a 'c' program using PALINDROME number
3. To check whether the given string is palindrome or not
4. To find the largest/smallest of 3 numbers (using conditional operator)
5. To find whether the given character is vowel or not (use switch)
6. To write a 'c' program using FIBONACCI series
7. To calculate factorial of a given number using function
8. To search for a given number in an array
9. To find GCD of two numbers using function
10. To find the Sum and Reverse of a given integer
11. To create a structure with employee details and display the same
12. To find given number is Armstrong or not
13. To find sum and count of positive and negative numbers in an array
14. Write a Program for swapping two numbers using pointers
15. To check whether the given number is prime or not.

FINANCIAL ACCOUNTING-III

Class : B.Com (CA)
Semester : III
Sub code : 15UCCC31

Part III : Core
Hours : 06
Credits : 04

Course Outcomes

- CO1** To educate the Learners about various Accounting Systems
- CO2** To make the students understand about the procedure involved in the computation of Insurance claims
- CO3** To make familiarize with Royalty, Hire Purchase, Self Balancing System

Unit - I

Royalty Accounts – Meaning-Dead Rent-Short workings – Surplus-Recoupment of Short workings-Accounting Treatment in the Books of Lessor and Lessee (Excluding Sub lease).

Unit - II

Hire Purchase and Installment Purchase System-Hire Purchase System meaning – Features-Distinction between Hire purchase and Installment purchase system- Calculation of Interest- Accounting Treatment in the books of Hire Purchaser and Hire Vendor-Calculation of Cash Price-Default and Repossession (Excluding Hire Purchase Trading Accounts and Stock and Debtor System)- Installment Purchase System-(Theory Only)

Unit - III

Insolvency Accounts (Individual Only)- Meaning-Insolvency Act-Preferential Creditors-Difference between Balance Sheet and Statement of Affairs- Preparation of Statement of Affairs and deficiency Account.

Unit - IV

Fire Insurance Claims- Loss of Stock policy – Loss of profit policy – Application of Average Clause.

Unit - V

Self Balancing System: Self Balancing Ledger, Meaning, Advantages – Transfer from one ledger to another ledger.

Text Book:

1. T.S.Reddy and A.Murthy **Advanced Accountancy**, Margham Publication, Chennai, 2014.

Reference Books:

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume I**, Sultan Chand and Sons, New Delhi, 2005.
2. S.P.Jain and K.L.Narang, **Financial Accounting**, Kalyani Publishers, New Delhi 2014.

COST ACCOUNTING

Class : B.Com (CA)
Semester : III
Sub code : 15UCCC32

Part III : Core
Hours : 05
Credits : 04

Course Outcome

- CO1** To familiarize the students on the importance of cost centre, reduction and control.
- CO2** To gain the knowledge with the control of material and various issues of material.
- CO3** To develop the skills needed to apply wage payments and bonus plans.

Unit-I

Cost Accounting – Meaning, Definition, Objectives, and Importance of Cost Accounting – Advantages and Limitations – Cost Accounting vs. Financial Accounting – Cost Accounting vs. Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost Sheet.

Unit-II

Material control – Objectives – Different level of Stock of Material – EOQ – Perpetual Inventory System – ABC Analysis – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)

Unit-III

Labour – Methods of wage payments – Incentive Scheme – Labour Turnover – Causes and Remedies.

Unit-IV

Overhead – Meaning – Classification – Primary and Secondary Distribution of Overhead - Absorption of overheads (Simple Problem)

Unit-V

Methods of Costing: Operating Costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal Gain – process Accounts (Excluding Inter-process Profit and Equivalent production) – Simple problems.

Text Book:

1. S.P.Jain and Narang, **Cost Accounting**, Kalyani Publishers, New Delhi, 2014

Reference Books:

1. Reddy T.S. and Hari Prasad Reddy Y., **Cost Accounting**, Margham publications, Chennai, 2013.
2. R.S.N. Pillai and V.Bahavathi, **Cost Accounting**, S.Chand and Company Ltd, New Delhi, 2012.

DATABASE MANAGEMENT SYSTEM

Class : B.Com (CA)
Semester : III
Sub code : 15UCCA31

Part III : Allied
Hours : 05
Credits : 05

Course Outcomes

- CO1** To understand the need for a DBMS.
- CO2** To compare the traditional file system with database software and learn the significance of DBMS.
- CO3** To know the importance of database security.

Unit- I

Data, Information and Information Processing: Introduction – Definition-History of information-Quality of information – Information Processing - Information and Enterprise.

Introduction to Database Management Systems: Why a database?-Characteristics of data in a database-Database management system-Why DBMS-Types of DBMS.

Unit-II

Entity Relationship (ER) Modeling: Introduction-Components of an ER model-ER modeling symbols. RDBMS Terminology: Relational data integrity-Relational data manipulation-Codd's rules

Unit-III

Data Normalization: Introduction-First Normal form-Second Normal form-Third Normal form-Boyce Codd Normal form-Fourth Normal form-Fifth Normal form.

Unit-IV

Tables – Views – Indexes – Nulls - Queries and Sub queries-Aggregates functions-Joins and Unions.

Unit-V

Introduction to PL/SQL: PL/SQL blocks – Variables – Data types - Control Structures - Cursor– Exceptions - Triggers – Procedures and Packages.

Text Book:

1. Alexis Leon and Mathews Leon, **Database Management Systems**, Leon Vikas Publishing, Chennai, 1999.
 - Unit I : Chapters 1,5
 - Unit II : Chapters 7,9
 - Unit III : Chapters 11
 - Unit IV : Chapters 15,16,17,18,21
 - Unit V : Part VII(Appendices) – D

Reference Books:

1. **Introduction to Database System**, IITL Education Solution limited Pearson Education, New Delhi, 2010.
2. Abraham Silberschatz, Henry K. Forth, S. Sudharasan, **Database System Concepts**, Tata McGraw Hill Publications, New York, USA, 2006.

FUNDAMENTALS OF STATISTICS

Class : B.Com (CA)
Semester : III
Sub code : 15UCCA32

Part III : Allied
Hours : 05
Credits : 04

Course Outcomes

- CO1** To enable the students to learn the Statistical methods and their applications in commerce.
- CO2** To understand the various statistical methods in application to business.
- CO3** To acquire the knowledge on basic concepts of statistics.

Unit-I

Meaning and Definition of Statistics, Characteristics and Limitations – Methods of collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graph – Types and Uses of diagram.

Unit-II

Measures of Central Tendency – Mean – Median – Mode – quartiles – deciles – Percentiles- Geometric Mean – Harmonic Mean – Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Variation

Unit-III

Measures of Skewness – Correlation Analysis – Karl pearson's Coefficient of Correlation – Spearman's Rank Correlation..

Unit-IV

Simple regression analysis – Regression Line – Regression equations

Unit-V

Analysis of Time Series – Components of Time Series – Methods of estimating trend – Semi – Average method – Moving Average Method – Method of Least Square.

80% of marks must be allotted to problem solving questions.
20% of marks must be allotted to Theory questions.

Text Book:

1. R.S.N.Pillai and Bagavathi, **Business Statistics**, S.Chand and Co, New Delhi, 2014.

Reference Books:

1. Gupta S.P, **Statistical Methods**, Sultan Chand and Sons, New Delhi, 2014.
2. M.Manoharan., **Statistical Methods**, Chand and Sons, New Delhi, 2014.

DATABASE MANAGEMENT SYSTEM - LAB

Class : B.Com(CA)
Semester : III
Sub code : 15UCCAP3

Part III : Allied
Hours : 05
Credits : 04

Course Outcomes

- CO1** To learn the basic structure of PL/SQL for performing Database queries.
CO2 To retrieve, insert, delete and modify data in a database.
CO3 To understand various database concepts such as joins, unions, subqueries, cursor and trigger.

1. DDL Commands
2. DML commands
3. Create a table student mark list having the following fields: name, regno, Mark1, mark2, mark3, total, average, result.
 - a. Insert minimum 10 records
 - b. Query to find total, avg, result
4. Create a table electricity bill have the following fields: Customer name, customer no, previous meter reading, current meter reading, units consumed, type, amount.
 - a. Insert minimum 10 records
 - b. Query to find units consumed
 - c. Query to find the amount where type=house rs.5 per unit, type=office rs.8 per unit, type=factory rs=12 per unit
5. Create a table simple interest and compound interest
6. Create a table personal details with the require fields
7. Create a detail employee details with the require fields
8. Queries for set operators
9. Queries using Aggregate functions
10. View creation and manipulation

HTML PROGRAMMING –LAB

Class : B.Com(CA)
Semester : III
Sub code : 15UCCSP1

Part IV : Skill based
Hours : 02
Credits : 02

Course Outcomes

- CO1** To learn the basic HTML tags to design a web page.
CO2 To write HTML documents using hyperlinks.
CO3 To write html programs using simple formatting, lists, tables, images, etc.

1. Write a simple HTML program to display “Welcome”.
2. To display
 - a) Headings in an HTML Document
 - b) Paragraphs
 - c) Break
3. Write a HTML program for formatting text.
4. Write a HTML program for creating Ordered List.
5. Write a HTML program for creating Unordered List.
6. Write a HTML program to insert an image in a Web Page.
7. Write a HTML program for add background image in a Web Page.
8. Write a Program to Use Image as a Link.
9. Create Your Class Time Table Using HTML.
10. Create Tables using the following attributes
 - a) Table Border
 - b) Heading
 - c) Row Span
 - d) Column Span
11. Create vertical and Horizontal Frameset in HTML Document.
12. Create a Element BgColor using CSS.
13. Write a Program to link two HTML Document using href tag.
14. Write a Program to increase and decrease the space between checkerts.
15. Write a program to design LogIn form in HTML.

Data Mining and Warehousing

Class : B.Com CA
Subject Code : 15UITN31

Part IV : NME
Contact Hours : 02

Course Outcomes

- CO1** To understand Data warehousing architecture, OLAP operations and Schema.
CO2 To learn Basic concepts and introduction to techniques in Data Mining and Knowledge Discovery.
CO3 To study both basic and advanced techniques for finding interesting data patterns hidden in large data sets.

UNIT - I

Data Warehousing: Introduction –Data warehouse architecture – Dimensional modeling – Categorization of hierarchies – Aggregate function.

UNIT - II

Data mining: What is Data mining – Data mining Definition – KDD Vs Data mining – DBMS Vs DM – Other related areas – DM techniques – Other mining problems – Issues and challenges in DM – DM application areas – DM applications – Case studies.

UNIT – III

Association Rules: What is an association rule – Methods to discover association rule - Apriori algorithm – Partition algorithm – Rapid association rule mining.

UNIT - IV

Clustering techniques: Clustering Paradigms – Partitioning algorithms – K-Medoid Algorithm - CLARA – CLARANS – Hierarchical clustering DBscan.

UNIT - V

Web mining :Introduction – Web mining – Web content mining – Web structure mining – Web usage mining.

Text Book:

1. Arun K. Pujari, **Data mining techniques**, Universities Press, Third edition, Hyderabad, 2013.

UNITS CHAPTERS

- Unit 1 Chapter 2 Section 2.1-2.5
Unit 2 Chapter 3 Section 3.2-3.11
Unit 3 Chapter 4 Section 4.2-4.5,4.10
Unit 4 Chapter 5 Section 5.2-5.8
Unit 5 Chapter 10 Section 10.1-10.5

Reference Books:

1. M. H. Dunham, **Data Mining: Introductory and Advanced Topics**, Pearson Education, New Delhi, 2001.
2. D. Hand, H. Mannila and P. Smyth, **Principles of Data Mining**, Prentice-Hall, New Delhi, 2001.

FINANCIAL ACCOUNTING - IV

Class : B.Com (CA)
Semester : IV
Sub code : 15UCCC41

Part III : Core
Hours : 06
Credits : 04

Course Outcome

- CO1** To train the students in preparing various accounting systems in Partnership Firm.
- CO2** To gain knowledge about partnership account.
- CO3** To study various methods of distribution at the time of dissolution of partnership

Unit - I

Partnership Accounts– Introduction–Partnership Deed–Profit and Loss Appropriation Accounts–Fixed Capital Account–Fluctuating capital account–Interest on capital–Interest on drawings.

Unit -II

Admission of a Partner– Calculation of Profit sharing ratio – Revaluation of assets and Liabilities – Accounting treatment of Goodwill – Treatment of accumulated profits and losses – Adjustment of Capital.

Unit- III

Retirement of a Partner-Gaining Ratio –Revaluation of Assets and Liabilities – Treatment of Goodwill – Settlement of amount due to retiring partner – Admission cum Retirement – Death of a partner – Settlement of Amount due to legal Representative – Treatment of Joint Life Policy.

Unit -IV

Amalgamation and Sale to a company – Amalgamation of firms – Accounting Treatment – Sale of firm to a company – Purchase Consideration-Accounting Treatment in the books of firm.

Unit -V

Dissolution of a Firm – Simple dissolution – Settlement of Accounts on Dissolution – Realization Account – Treatment of Unrecorded Assets and Liabilities – Insolvency of a partners. – Piece-meal Distribution – Proportionate capital method and maximum Loss Method

80% of marks must be allotted to problem solving questions.

20% of marks must be allotted to Theory questions.

Text Book:

1. T.S.Reddy and A.Murthy,**Advanced Accountancy**, Margham Publishers, Chennai 2014.

Reference Books:

1. R.L.Gupta and V.K.Gupta, **Financial Accounting Volume 1**, Sultan Chand and Sons, New Delhi, 2014.
2. S.P.Jain and K.L.Narang, **Financial Accounting**, Kalyani Publishers, New Delhi, 2014.

VISUAL PROGRAMMING

Class : B.Com(CA)
Semester : IV
Sub code : 15UCCA43

Part III : Allied
Hours : 05
Credits : 05

Course Outcomes

- CO1** To enable the students to understand the concepts of event driven programming.
- CO2** To implement standard and custom controls of visual studio environment.
- CO3** To access databases using ActiveX controls.

Unit-I

Introduction – Starting and Exiting Visual Basic-Using Project Explorer window-Working with Forms- Using Toolbox – Working with Projects- Printing Projects - Building and Running Applications.

Using code window – Using naming conventions - Using Variables - Scope - Subroutines and Functions.

Unit – II

Labelbox and Textbox controls – Using Command button control – Using Frame, Check box, Option button controls – Listbox and Combo box controls – Formatting controls- Using control arrays – Using tab order

Working with Strings - Using Strings, Converting strings, Concatenating strings , Formatting Strings, Manipulating strings, Comparing strings.

Unit – III

Using numeric values- Using numeric operators – Math functions – Random numbers. Using Control statements - If & If – Select case – Do loop – For – Exit Statements.

Unit – IV

Inputbox – MsgBox – Common Dialog control – Open and Save as Dialog Boxes – Color Dialog box – Font Dialog box – Print Dialog box – Show Help method
Creating Menus and Sub menus – Adding code to menu – Printing in Visual Basic Applications.

Unit-V

Opening , Closing and Deleting files – Reading and Writing to files - Using ADO Data Control – Data Grid Control – Data Form Wizard.

Text Book:

1. Scott Warner, **Teach Yourself Visual Basic 6**, Tata McGrawHill Publishing Company Limited, New Delhi, 1999.

Unit I - Chapters 1,2
Unit II - Chapters 3,4
Unit III - Chapters 5,6
Unit IV - Chapters 7,8
Unit V - Chapters 9,10

Reference Books :

1. Gary Cornell, **Visual Basic 6 from the Ground up**, Tata McGraw Hill Publishing Company Limited, New Delhi, 1999.
2. Marion Cottingham, **Visual Basic for windows**, Peachpit Press, USA, 1999.

VISUAL PROGRAMMING – LAB

Class	: B.Com(CA)	Part III	: Allied
Semester	: IV	Hours	: 05
Sub code	: 15UCCAP4	Credits	: 04

Course Outcomes

- CO1** To learn the basic skills of visual programming.
- CO2** To develop simple VB application with menus and submenus.
- CO3** To retrieve databases from Ms Access using data objects.

1. Program for arithmetic operation
2. Program for String manipulation
3. Design a calculator using control arrays and frames
4. Program for picture animation
5. Program for rocket launching
6. Program for menu editor
7. Create a color animation using simple objects
8. Do the following:
 - a. Add item to the list box
 - b. Delete an item from the list box
 - c. Count the number of elements
 - d. Clear the contents of the list box
9. Program for opening a picture and file from appropriate controls in tool box
10. Payroll creation with DAO controls
11. Hotel management using DAO controls
12. Student table manipulation DAO controls

BUSINESS MATHEMATICS

Class : B.Com (CA)
Semester : IV
Sub code : 15UCCA41

Part III : Allied
Hours : 05
Credits : 04

Course Outcomes

- CO1** To enable the students to acquire knowledge of mathematics.
CO2 To familiarize the students with Set Theory, Powers and Mathematics of finance and their applications.
CO3 To expose the students to apply mathematical knowledge to solve modern business problems.

Unit-I

Elements of Set Theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements – Difference of two sets – Family of sets – Venn diagram – De-Morgan's law.

Unit-II

Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – common logarithms and natural logarithms – characteristics and mantissa – Rules to write – Practical problems.

Unit-III

Commercial Arithmetic – Interest – Simple – Compound – Normal rate – Effective rate – Depreciation – Present value – Discounting of bills – Face value of bills – Banker's discount – Banker's gain – Normal due date – Legal due date – Calculation of period for banker's discount and true discount.

Unit-IV

Differential calculus (excluding trigonometric functions) – Rules – Sum rule – Product rule – Quotient rule, function of a function rule (Simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (Excluding integration by parts of Fractions) – Simple problems only.

Unit-V

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

Text Book:

1. M.Manoharan and C.Elango, **Business Mathematics**, Paramount Publications, Palani, TamilNadu, 2013.

Reference Books:

1. D.C.Sancheti and V.K.Kapoor, **Business Mathematics**, Sultan Chand and Sons, New Delhi, 2002.
2. P.R.Vital, **Business Mathematics**, Margham Publication, T.Nagar, Chennai, 2012.

BANKING THEORY, LAW AND PRACTICE

Class : B.Com (CA)
Semester : IV
Sub code : 15UCCA42

Part III : Allied
Hours : 05
Credits : 04

Course Outcomes

- CO1** To familiarize students with the functions of commercial banks and RBI.
- CO2** To impart knowledge about the various forms of banking services.
- CO3** To enable the students to learn various provisions of the Banking Regulations Act 1949, RBI Act, Negotiable Instrument Act 1881.

Unit-I

Introduction – Origin of banking – Definition – Banker and Customer relationship – General and special relationship – Special types of customers – Types of deposits – Origin and growth of commercial banks in India.

Unit-II

Cheques – Crossing – Types of Crossing - Endorsement – Meaning – Definition – Types of Endorsement – Rules regarding Endorsement.

Unit-III

Paying Banker – Duties – Statutory protection – Payment-in-due – Course
Collecting Banker – Duties – Statutory protection – Holder- in-due – Course –
Concept of negligence.

Unit-IV

Bank lending – Principles of sound lending – Secured Vs Unsecured advances –
Types of advances – Advances against various securities.

Unit-V

E-Banking – Meaning – Benefits – Core Banking - Internet banking – Home Banking
– Mobile Banking – E-Payments – ATM Card - Biometric Card, Debit Card -Smart
Card, EFT- ECS (Debit/ Credit).

Text Book:

1. E.Gordon and K.Natarajan, **Banking Theory, Law & Practice**, Himalaya Publishing House, Mumbai, 2014.

Reference Books:

1. Sundharam K.P.M and Varshney P.N., **Banking Theory, Law & Practice**, Sultan Chand and Sons, New Delhi, 2014.
2. Srivastava, **Banking Theory and Practice**, Himalaya Publication House, New Delhi, 2000.

INTERNATIONAL TRADE

Class : B.Com (CA)
Semester : IV
Sub code : 15UCCS41

Part IV : Skill Based
Hours : 02
Credits : 02

Course Outcomes

- CO1** To gain familiarity with the International Trade and important features of the EXIM policy.
- CO2** To understand the export and import procedures and documentations
- CO3** To introduce the students with Export Credit and Export Promotion to entering Foreign Trade..

Unit-I

International Trade – Nature and Scope – Comparative cost theory.

Unit-II

Barriers to International Trade.

Unit-III

Balance of Trade and Balance of Payments – Disequilibrium to balance of payments – Causes and Remedies.

Unit-IV

Free trade Vs Protection trade

Unit-V

WTO – Functions – Principles – Organization Structure.

Text Book:

1. S.Sankaran, **International Trade**, Margham Publications, Chennai, 2012.

Reference Books:

1. FranchisCherunilam, **International Trade and Export Management**, Himalaya Publishing House, Mumbai, 2010.
2. Jeevanandam.C, **International Trade Policy, Practices, Procedures & Documentation**, Sultan Chand and Sons , New Delhi, 2013.

E-COMMERCE

Course : B.Sc (IT)
Semester : IV
Sub. Code : 15UITN41

Part IV : NME
Hours : 04
Credits : 02

Course Outcomes:

- CO1** To make the students to understand the e-commerce concepts.
- CO2** Provides guiding principles behind the design and strategy of the customer web interface.
- CO3** Describes E-Commerce payment systems

UNIT-I

Foundations of E-Commerce – Business to Consumer (B2C) Electronic Commerce – Business to Business (B2B) Electronic Commerce.

UNIT-II

Network Infrastructure for E-Commerce – The internet, Intranets and Extranets a E-Commerce Infrastructure.

UNIT- III

Web Security – Cryptography – Firewall.

UNIT –IV

Electronic payment Systems.

UNIT –V

Mobile Commerce – WAP (Wireless Application Protocol) – Legal Requirements in E-Commerce.

Text Books:

1. Mamta Bhursy, E-Commerce, Firewall Media (An Imprint of Laxmi Publications Private Limited) New Delhi, First Edition 2005.

- Unit I : Book 1: Chapter 1
- Unit II : Book 2: Chapter 2
- Unit III : Book 2: Chapter 3
- Unit IV : Book 2: Chapter 4
- Unit V : Book 2: Chapter 5

Reference Books:

1. E-Commerce, P.T.Joseph, Third Edition, Prentice Hall of India Private Limited, New Delhi 2008.
2. Electronic Commerce, PeteLoshine/Jhonvacca Media. (An Imprint of Laxmi Publications Private Limited) New Delhi, fourth Edition,2004.

COMPANY ACCOUNTS – I

Class : B.Com (CA)
Semester : V
Subject Code: 15UCCC53

Part III : Core
Hours : 05
Credits : 04

Course Outcomes

- CO1** To familiarize students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- CO2** To enable students to prepare the financial statements of Joint Stock Companies.
- CO3** To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

Objectives:

- To familiarize students with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- To enable the students to prepare the financial statements of Joint Stock Companies.
- To understand the procedure for valuing the goodwill and shares of Companies to acquire a business.

Unit-I

Issue of Shares – Accounting procedures for issue of equity shares at par, discount and premium – Calls-in-arrears – Calls-in-advance – Forfeiture and reissue of shares – Rights issue – Bonus issue – Redemption of redeemable preference shares.

Unit-II

Issue of debentures – Accounting procedure for issue of debentures – Debentures issued as collateral security – Redemption of debentures – Sinking fund – Purchase of own debentures – Ex-interest and Cum- interest quotations.

Unit-III

Underwriting of shares – Marked and Unmarked applications – Firm underwriting – Pure underwriting - Profit and Loss prior to Incorporation – Final accounts of joint stock companies.

Unit-IV

Valuation of Goodwill – Methods – Simple profit – Super profit – Capitalization method – Valuation of shares – Methods – Intrinsic value – Yield value – Fair value.

Unit-V

Amalgamation, Absorption and Reconstruction (Internal and External) of Joint Stock Company - Liquidation – Statement of affairs – Deficiency account – Liquidator's final statement of account.

Text Book:

S.P.Jain and K.L. Narang, **Advanced Accountancy - II**, Kalyani Publishers, New Delhi, 2014.

Reference Books:

1. T.S.Reddy and A.Murthy, **Corporate Accounting**, Margham Publications, Chennai, 2015.
2. R.L.Gupta and M.Radaswamy, **Corporate Accounting**, Sultan Chand & Sons Publisher, Kolkatta, 2013.

COMMERCIAL LAW

Class : B.Com (CA)
Semester : V
Subject Code : 15UCCC52

Part III : Core
Hours : 05
Credits : 04

Course Outcomes

- CO1** To enable the students to understand the fundamentals of law relating to commercial activities.
- CO2** To help the students to learn the elements of contract act.
- CO3** To gain a comprehensive knowledge in legal aspects of special contracts act and Sale of Goods Act.

Unit-I

Indian Contract Act – Definition of Contract, Essential of valid contract – Types of Contract – Legal rules as to offer, Acceptance and Considerations.

Unit-II

Capacity – Freeconsent – Coercion, Undue influence, Misrepresentation, Fraud and Mistakes. Quasi contracts Wagering Agreements, Void agreements, Illegal agreements, Contingent contract, and Implied contract.

Unit-III

Performance – Tender, Discharge – Lapse of time, Operation of law, Impossibility, Breach, Remedies for breach of contract.

Unit-IV

Contract of Agency – Types, creation, duties, rights of principal and agent – Termination of agency, Bailment and Pledge – Duties of Bailor and Bailee, Contracts of Indemnity & Guarantee – Features, Differences between indemnity and guarantee, kinds of guarantee and Rights of surety.

Unit-V

Sale of Goods Act – Sale and agreement to sell – Formation – Caveat emptor – Implied conditions and warranty. The Indian Partnership Act 1932 – Definition and Formation of partnership, kinds of partners, Duties and rights of partners.

Text Book:

N.D.Kapoor, **Elements of Mercantile Laws**, Sultan Chand and Sons, New Delhi, 2014.

Reference Books:

1. K.R.Bulchandani, **Business Law**, Himalaya Publishing House, Mumbai, 2014.
- 2.K.C.Mandot, **Industrial and Labour Laws**, Premier Book Co, New Delhi, 2005

INCOME TAX LAW AND PRACTICE-I

Class	: B.Com (CA)	Part III	: Core
Semester	: V	Hours	: 06
Subject Code	: 15UCCC51	Credits	: 04

Course Outcomes

- CO1** To familiarize the students with the various terminologies in Income Tax Act.
- CO2** To expose students to the provisions of the Income Tax Act 1961 and to enable them to compute tax under different heads of income.
- CO3** To develop the skill in the computation of Tax.

Unit-I

Income Tax Act 1961 – Definitions – Income – Assessment – Assessment Year – Previous Year – Person – Assessee – Deemed Income – Residential status – Incidence of tax - Capital receipts and revenue Receipts - Capital expenditure and Revenue expenditure.

Unit-II

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, Charitable trust u/s 11,12 and 13, Political parties u/s 13A.

Unit-III

Income from salary – Allowances – Perquisites – Gratuity – Pension – Leave encashment - Income from House Property.

Unit-IV

Income from Business or Profession – Depreciation and other deductions.

Unit-V

Income from Capital gains – Exempted u/s 54, 54B, 54EC and 54F - Income from other sources – Gift – Causal Income – Owning & Maintaining of race horses.

80% of marks should be allotted to problem solving questions.

20% of marks should be allotted to Theory questions.

Text Book:

Gaur, V.P. and Narang, D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi.

Reference Books:

1. Vinod, K.Singhania, **Students Guide to Income Tax**, Taxmann Publications Pvt. Ltd, New Delhi.
2. Hariharan.N, **Income Tax Law & Practice**, Tata McGraw-Hill Publishing Company Ltd, New Delhi.

OBJECT ORIENTED PROGRAMMING IN C++

Class : B.Com (CA)
Semester : V
Subject Code : 15UCCA51

Part III : Allied
Hours : 05
Credits : 04

Course Outcomes

- CO1** To understand the concepts of object oriented programming structure.
CO2 To learn the basic concepts of C++ programming language.
CO3 To introduce the concepts of functions, arrays and pointers.

Unit - I

Principles of OOP: Basic concepts of Object Oriented Programming – Benefits of OOP – Applications of OOP

Beginning with C++: What is C++?- Applications of C++ - A simple C++ Program - Structure of C++ Program

Unit- II

Tokens, Expressions and Control Structures: Tokens – Keywords – Identifiers and constants - Basic data types – User defined data types - Derived data types – Declaration of variables - Operators in C++ - Manipulators – Type cast operator – Expressions and their types – Control structures

Unit- III

Functions in C++: Introduction – Main function – Function prototyping – Call by reference – Return by reference – Inline functions – Recursion – Function overloading – Math Library functions

Classes and Objects: Introduction - Specifying a class – Defining member function - Nesting of member functions – Private Member functions – Arrays within a class - Arrays of objects – Friendly functions

Unit- IV

Constructors and Destructors: Constructors - Parameterized Constructor - Copy constructor – Destructors

Operator Overloading and Type Conversion: Defining operator overloading - Overloading unary operators – Overloading binary operators – Rules for operator overloading – Type conversion

Unit - V

Inheritance: Introduction - Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Virtual Base Classes – Abstract Classes

Pointers, Virtual Functions and Polymorphism: Introduction - Pointers To Objects - this Pointer – Pointers to derived classes - Virtual Functions - Pure Virtual Functions – Virtual Constructors and Destructors.

Text Book:

E. Balagurusamy, **Object Oriented Programming with C++**, Tata McGraw Hill Publishing Company, New Delhi, Sixth Edition, 2014.

Reference Books:

1. Herbert Schildt, **C++ : The Complete reference**, Tata McGraw Hill, New Delhi, 2006.
2. ALStevensen, **C++ Programming**, Wiley India Private Ltd, New Delhi, 7th Edition, 2003.

OBJECT ORIENTED PROGRAMMING IN C++ - LAB

Class : B.Com (CA)
Semester : V
Subject Code :15UCCAP5

Part III : Allied
Hours : 05
Credits : 04

Course Outcomes

- CO1** To write C++ programs using branching and looping statements.
CO2 To make the students to utilize the concepts of Object Oriented Programming.
CO3 To create simple applications using pointers .

1. Program for simple interest and compound interest.
2. Program for factorial using for loop.
3. Program for finding grade using switch case.
4. Program for finding leap year.
5. Program for prime number checking using while loop.
6. Program for string manipulation.
7. Program for Electricity Bill using nested if.
8. Program using inline function.
9. Program using friend function.
10. Program for Employee details using class.
11. Program for students mark list using structure.
12. Program using inheritance.
13. Program for finding area of circle, square and rectangle using function overloading.

COMMERCE – LAB

Class : B.Com (CA)
Semester : V
Subject Code : 15UCCSP2

Part IV : Skill
Hours : 02
Credits : 02

Course Outcomes

- CO1** To give practical approach in the field of Accounting and Finance.
CO2 To motivate the students to learn the banking operations by giving practical assignments.
CO3 To explore the knowledge of preparing financial statements.

List of Practicals

1. Filling up of Money order form – Telegraph form, Layout of Business letter, Blue print of an office, Filing of papers, Use of common office machine, Designing of forms for office purpose, Preparation of vouchers, Invoice and Cash receipts – Telephone Etiquette – Handling of Visitors.
2. Format of Joint Stock Company Balance sheet, Model of a partnership deed, Format of Profit and Loss appropriation account, Debit note and credit note, Statement of affairs of an insolvent.
3. Cost sheet specimen of Stock Sheet / Register, Payroll / Wage Sheet, Form of Bin and Time card, Filling of material order and material requisition, Issue register.
4. Chart of an Organization Structure.
5. Filling up of an account opening form, knowledge of various forms used in day-to-day banking – Cheque – Pay-in slip – Withdrawal form - Transfer form – Draft, Form of Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt, Form of letter of credit, Currencies of different countries, ATM, Debit and Credit Card.
6. Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names – Publishing the products in the market.
7. Filling up of equity share application and mutual fund form, Share, Mutual Fund and Bond certificates.
8. Procedure of sending share certificate along with transfer deed for name transfer, dividend warrant, Filling up of Proxy form.
9. Filling up of Income tax returns, Sales tax forms, Applying for income tax refund.

Note: Students have to submit a practical notebook consisting of the specimen format of all the above documents mentioned in the syllabus.

UNIX PROGRAMMING – LAB

Class : B.Com (CA)
Semester : V
Subject Code : 15UCCSP3

Part IV : Skill
Hours : 02
Credits : 02

Course Outcomes

- CO1** To make students familiar with basic UNIX commands.
- CO2** To learn the fundamentals of shell programming.
- CO3** To design and develop simple applications using shell programming.

- 1) Basic commands in UNIX
- 2) File commands
- 3) Calendar and date commands
- 4) Filter commands
- 5) Pattern searching commands
- 1) Write a program to find Natural numbers
- 2) Write a program to perform Arithmetic operation
- 3) Write a program to find the reverse of a number
- 4) Write a program to find Gross salary of an employee
- 5) Write a program to display Greeting message
- 6) Write a program to display Student mark list
- 7) Write a program to perform Swapping of two numbers
- 8) Write a program for string operations
- 9) Write a program to perform Merge and sort
- 10) Write a program to display the calendar

INDUSTRIAL LAW

Class : B.Com (CA)
Semester : VI
Subject Code :15UCCC62

Part III : Core
Hours : 05
Credits : 04

Course Outcomes

- CO1** To expose the students to legislations relating to industries and employees protection.
- CO2** To enable students to acquire sound knowledge in factories act and Industrial Disputes Act.
- CO3** To familiarize the students with the provisions of various Acts relating to labour welfare.

Unit-I

Factories Act1948 – Definition of factory, manufacturing process, worker, adult, young persons, child and occupier.Health, safety and welfare of workers.Working hours of adults.Employment of young person and children.Annual leave with wages.Employment of women in factory.

Unit-II

Industrial Disputes Act1947 – Definition, authorities under the Act, Powers, Reference of disputes to authorities, Strikes, Lockouts, layoff, Retrenchment, closure, Unfair labour practices, Trade Union Act 1926 – Definition, Registration of Trade unions, Cancellation, Appeal , Rights and privileges of registered trade unions, Amalgamation and Dissolution.

Unit-III

Minimum wages Act1948 – Procedure for fixation and revision of minimum wages, procedure for hearing and deciding claims, advisory boards.

Unit-IV

Workmen’s compensation Act1923 – Definition of dependant, workman, partial disablement and total disablement, employer’s liability for compensation, scope of arising out of and in the course of employment, when employer is not liable, amount of compensation, distribution of compensation, commissioner. Employees State Insurance Act1948 – Objectives and Scope, Definitions, Standing Committee and Medical benefit council, contribution, kinds of benefits and eligibility, conditions, adjudication of disputes and claims.

Unit-V

Payment of Gratuities Act 1972 – Payment of gratuity, Forfeiture of gratuity, Nomination, Determination and recovery of gratuity. Employees provident fund scheme 1952 – Employees pension scheme, Administration of the scheme. Payment

of Bonus Act 1965 – Eligibility and Disqualification for bonus, Determination and recovery of bonus.

Text Book:

N.D.Kapoor, **Elements of Mercantile law**, Sultan Chand & Sons, New Delhi, 2014.

Reference Books:

1. K.R.Bulchandani, **Business Law**, Himalaya Publishing House, Mumbai, 1981.
2. K.C.Mandot, **Industrial & Labour Laws**, Premier Book Co, New Delhi, 2005.

INCOME TAX LAW AND PRACTICE – II

Class : B.Com (CA)
Semester : VI
Subject Code :15UCCC63

Part III : Core
Hours : 06
Credits : 05

Course Outcomes

- CO1** To familiarize the students with Assessment of HUF and Companies.
- CO2** To impart knowledge of Tax Deducted at Source.
- CO3** To gain knowledge of self assessment and refund of tax..

Unit-I

Clubbing of income – Set-off and carry forward of losses – Deductions from gross total income.

Unit-II

Assessment of individual and Hindu undivided family.

Unit-III

Assessment of Partnership firms, Association of persons and joint stock companies.

Unit-IV

Return of income – Submission of return of income – Return of loss – Belated Return – Procedure for assessment – Self Assessment – Reassessment – Best judgment assessment - Ex-party assessment – Rectification of mistakes – Reopening of assessment.

Unit-V

Deduction and Collection of tax at source – Advance payment – Tax refunds – Consequences of failure to deduct or pay tax – Tax credit certificate – Tax clearance certificate.

Text Book:

Gaur V.P., and Narang D.B., **Income Tax Law and Practice**, Kalyani Publishers, New Delhi.

Reference Books:

1. Dr.Vinod K. Singhania, **Direct Taxes – Law and Practice**, Taxman Publication, New Delhi.
2. B.B.Lal, **Direct Taxes**,Konark Publisher Ltd, New Delhi.

FINANCIAL MANAGEMENT

Class : B.Com (CA)
Semester : VI
Subject Code :15UCCE62

Part III : Elective
Hours : 05
Credits : 04

Course Outcomes

- CO1** To familiarize the students on the importance of financial management.
CO2 To gain the knowledge of capital structure and financial structure.
CO3 To develop the skills needed to apply capital budgeting and to understand working capital and dividend policy.

Unit – I

Financial Management – Meaning- Objectives – Scope – Importance – Functions – Financial Decisions – Finance functions - Role and Responsibilities of a Finance Manager.

Unit – II

Capital Structure – Meaning – Objectives – Capital Structure and Financial structure – Factors determining capital structure – Capital structure Theories – Optimum capital – Leverages – Capitalization – over and under capitalization.

Unit – III

Capital budgeting – Meaning – Nature – Need – Importance – Capital budgeting process – Kinds of capital investment proposals – Factors affecting capital investment decisions- capital budgeting appraisal methods – Cost of capital – objectives – concept – classification – Determination of cost of capital.

Unit – IV

Working capital – Meaning – Objectives – Concept - Types – Need for working capital – Determine the factors influencing working capital – Estimation of working capital requirements.

Unit – V

Dividend policy – Meaning – Determinants of dividend policy decision – Dividend policy in practice – Dividend theories – Modigliani and Miller’s Approach – Walter’s Approach – Determinants of Dividend policy – Stability of Dividend – Forms of Dividend.

Text Book:

S.N.Maheswari, **Financial Management**, Sultan Chand & Sons, New Delhi, 2013.

Reference Books:

1. Reddy T.S.andHari Prasad Reddy, **Cost Accounting** ,Margham Publications, Chennai, 2013.
2. Dr.A.Murthy, **Financial Management**,Margham Publications, Chennai, 2015.

INTERNET AND WEB TECHNOLOGIES

Class : B.Com (CA)
Semester : VI
Subject Code :15UCCA61

Part IV : Allied
Hours : 05
Credits : 03

Course Outcomes

- CO1** To understand the basic concepts of web programming using HTML.
CO2 To learn how to link pages in a website.
CO3 To know the importance of CSS to design the web pages

Unit - I

Introduction: What is Internet? – History of Internet – Internet services and Accessibility – Uses of Internet – Protocols – Web concepts – Internet Standards

Internet Protocols: Introduction – Internet Protocols – Host Names – Internet Applications and Application Protocols

Unit - II

HTML: Introduction - SGML – Outline of a HTML document – Head Section - Body Section - HTML Forms

Unit - III

VBScript: Introduction – Embedding Vbscript code in an HTML document – Comments – Variables – Operators – Procedures – Conditional Statements – Looping Constructs – Objects and VBScript - Cookies

Unit - IV

Cascading Style Sheets (CSS): Coding CSS – Properties of Tags – Property values – Other style properties – Inline style sheets – Embedded Style Sheets – External Style Sheets – Grouping – Inheritance – Class as Selector – ID as Selector – Contextual Selectors – Pseudo Classes and Pseudo-elements – Positioning – Backgrounds – Element Dimensions

Unit - V

DHTML: DHTML Document Object Model and Collections – Event Handling – Filters and Transitions – Data Binding

Text Books:

N.P.Gopalan, J.Akilandeswari ,**Web Technology**, PHI Learning Private Limited, New Delhi, Second Edition, July 2014.

Reference Books:

- 1.L.MathuKrithigaVenkatesh,**WebTechnology**,Margham Publications, Chennai, 2004.
- 2.Chris Bates ,**Web Programming**,Wiley India Pvt Ltd, New Delhi, Third Edition, 2002.

INTERNET AND WEB TECHNOLOGIES - LAB

Class : B.Com (CA)
Semester : VI
Subject Code :15UCCAP6

Part III : Allied
Hours : 05
Credits : 03

Course Outcomes

- CO1** To write HTML programs using various tags.
CO2 To gain knowledge in developing web applications.
CO3 To write HTML programs using CSS

1. Write a HTML program for formatting text.
2. Write a HTML program for creating ordered, unordered and definition list.
3. Write a Program to Use Image as a Link.
4. Create Your Class Time Table Using HTML.
5. Write a program to design Login form in HTML.
6. Create a web page that has blinking text.
7. Create a web page with scrolling text.
8. Write a program in VBscript to add two integers.
9. Write a VBscript program to display current date and time.
10. Write a VBscript program to compare two numbers.
11. Write a VBscript program to find the square root of a number.
12. Write a VBscript program to generate random numbers.

TALLY - LAB

Class : B.Com (CA)
Semester : VI
Subject Code :15UCCSP4

Part IV : Skill
Hours : 02
Credits : 02

Course Outcomes

- CO1** To Know the accounting software for all types of business
CO2 To Create ledger accounts in tally
CO3 To apply the software preparing purchases voucher –stock ledger and sales Invoice.

Unit –I

Introduction to Tally – Features of Tally – Tally and Accounts – Security Features of Tally – VAT, Service Tax and TDS in Tally.

Unit –II

Creating a company – Selecting a company – Altering a Company – New and Existing Company.

Unit-III

Accounts group - Ledgers – Creation, Display, Alteration - Deletion.

Unit –IV

Voucher – Voucher Types –Function keys –Steps in Voucher entry.

Unit-V

Displaying a voucher –Altering a Voucher –Deleting a Voucher –Inserting a voucher.

Practical List:

1. Creation of a new company.
2. Alteration of existing company
3. Opening two or more companies with different names.
4. Creation of group in Tally.
5. Creation of single and multiple ledgers in Tally.
6. Create of Different types of vouchers.
7. Creation of ledger account with and without opening balance –Trial Balance, Balance Sheet and Printing.
8. Inventory –Stock group creation
9. Preparation of sales invoice.

Text Books:

1. Dr.NamrajaAgrawal and Sanjay Kumar, **Tally course kit**, Dream Tech, New Delhi, 2015.
2. Shraddha Singh and NavneetMehra, **Tally Course Kit**, V&S Publishers, New Delhi, 2015.

Reference Books:

1. A.K. Nadhani and K.K.Nadhani, **Tally**, BPB Publications, New Delhi, 2014.
2. Kogent Learning Solution, **Tally**, Dream Tech, New Delhi, 2015.
3. S.Palanivel, Tal, **Accounting Software**, Margham Publications, Chennai, 2015.

MULTIMEDIA – LAB

Class : B.Com (CA)
Semester : VI
Subject Code :15UCCSP5

Part IV : Skill
Hours : 02
Credits : 02

Course Outcomes

- CO1** To encourage the students to learn Photoshop for editing images.
- CO2** To add special effects, sound and video using Flash.
- CO3** To create animations in Flash.

Flash Lab Programs:

1. Moving a Ball using flash.
2. Bouncing a Ball using flash.
3. Moving a Car using flash.
4. Animating a Star using flash.
5. Frame by Frame Animation using flash.
6. Text masking using flash.
7. Photo masking using flash.
8. Write a program to find Arithmetic Value in Flash.
9. Write a program to find Fibonacci Series in Flash.
10. Write a program to find Factorial in Flash.

Photoshop Lab Program:

11. Design Birthday card using Photoshop.
12. Convert Picture into Text Background image.
13. Creating Brush tool and using a Jelly Beans
14. Clone the image using Photoshop.
15. Pass port size photo using Photoshop.
16. Text Effect using Photoshop.
17. Creating brush tool and using a jelly beans
18. Changing the specific color of the image using magic wand tool.
19. Flaming Hot Fire text in Photoshop
20. Using Rainbow Effects and Adding Effects in Photoshop