

# **VIVEKANANDA COLLEGE**

(Residential & Autonomous – A Gurukula Institute of Life-Training)

(Affiliated to Madurai Kamaraj University)

(Re-accredited with 'A' Grade (CGPA 3.57 out of 4.00) by NAAC)

**TIRUVEDAKAM WEST  
MADURAI DISTRICT – 625 234**



**DEPARTMENT OF COMMERCE**

**(COMPUTER APPLICATIONS)**

**B.Com (CA)**

**SYLLABUS**

**Choice Based Credit System**

**(For those who joined in June 2015 and after)**

## **Profile of the Department**

The Department of Commerce (Computer Applications) was started in 2007-08 with 30 students and 2 staff members. The department offers one UG course – B.Com.(Computer Applications) and five Certificate courses namely, Accounting Practice, Computation of Income Tax, E- Commerce, Web Designing and E-Filing & XBRL. The department conducts Personality Development Programme for the students every week to develop soft skills among the students. The department is also publishing ‘ARISE’- a Quarterly E- Magazine for circulation among the staff and students through email. Dr. K. Karthikeyan, Associate Professor of Commerce, is the coordinator. The department has a well equipped library and computer lab with internet facility. The department is also organising seminars and guest lectures on current developments in the subjects periodically. Factory visits and educational tours are arranged by the departments regularly to provide exposure and experience. Group Discussion, Newspaper Reading Forum, ICT in Commerce Education, Commerce Quality Circle, etc. are salient features of the department. Real time Software Projects are done by the final year students.

### **Vision:**

To promote a global centre of excellence focusing on commerce education with computer applications

### **Mission:**

To prepare students with academic excellence and professional and computer skills in commerce to face global challenges.

### **Objectives:**

1. To impart holistic commerce education with professional excellence and experience
2. To educate students with computerized accounting knowledge, skills and training
3. To provide students with computer knowledge, skills and applications for better employment career.
4. To enhance the value system in the environment of life training and character building education.

**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234**

Department of Commerce (Computer Applications)

Choice Based Credit System

**SCHEME OF EXAMINATION**

(For those who joined in June 2015 and After)

**FIRST SEMESTER**

| Part | Study Component | Subject Code | Title Of The Paper                         | Hours     | Credit    | Sessional Marks | Summative Marks | Total |
|------|-----------------|--------------|--|-----------|-----------|-----------------|-----------------|-------|
| I    | Hindi           | P1LH11       | Hindi                                      | 2         | *         | --              | --              | --    |
| II   | English         | P2CE11       | Functional English                         | 4         | 2         | 25              | 75              | 100   |
| III  | Core            | 11CT11       | Financial Accounting I                     | 6         | 5         | 25              | 75              | 100   |
|      | Core            | 11CT12       | Business Correspondence and Office Methods | 5         | 4         | 25              | 75              | 100   |
|      | Core            | 11CP13       | LAB-1: MS Office                           | 6         | 4         | 40              | 60              | 100   |
|      | Allied          | 11AT11       | Allied Paper-I Programming in C            | 5         | 5         | 25              | 75              | 100   |
| IV   | Non Major       | LTNE1A       | Tamil                                      | 2         | 2         | 25              | 75              | 100   |
| IV   | NME             | 11NE11       | PC Software                                |           |           |                 |                 |       |
|      |                 |              | <b>TOTAL</b>                               | <b>30</b> | <b>22</b> |                 |                 |       |

**SECOND SEMESTER**

| Part | Study Component | Subject Code | Title Of The Paper                   | Hours     | Credit    | Sessional Marks | Summative Marks | Total |
|------|-----------------|--------------|--------------------------------------|-----------|-----------|-----------------|-----------------|-------|
| I    | Hindi           | P1LH21       | Hindi                                | 2         | **        | --              | --              | --    |
| II   | English         | P2CE21       | Communicative English                | 4         | 1         | 25              | 75              | 100   |
| III  | Core            | 11CT21       | Financial Accounting II              | 7         | 5         | 25              | 75              | 100   |
|      | Core            | 11CT22       | Banking Theory, Law and Practice     | 4         | 4         | 25              | 75              | 100   |
|      | Core            | 11CP23       | LAB -2: C++                          | 6         | 4         | 40              | 60              | 100   |
|      | Allied          | 11AT21       | Object Oriented Programming With C++ | 5         | 5         | 25              | 75              | 100   |
| IV   | Non-Major       | 11NE1B       | Tamil                                | 2         | 2         | 25              | 75              | 100   |
| IV   | NME             | 11NE21       | Salesmanship                         |           |           |                 |                 |       |
|      |                 |              | <b>TOTAL</b>                         | <b>30</b> | <b>22</b> |                 |                 |       |

### THIRD SEMESTER

| Part | Study Component | Subject Code | Title Of The Paper            | Hours     | Credit    | Sessional Marks | Summative Marks | Total |
|------|-----------------|--------------|-------------------------------|-----------|-----------|-----------------|-----------------|-------|
| I    | Hindi           | P1LH31       | Business Hindi-I              | 4         | 3         | 25              | 75              | 100   |
| II   | English         | P2CE22       | Spoken English – I            |           | 1         | 100             | --              | 100   |
| III  | Core            | 11CT31       | Advanced Accounting           | 7         | 5         | 25              | 75              | 100   |
|      | Core            | 11CT32       | Income Tax Law and Practice I | 5         | 4         | 25              | 75              | 100   |
|      | Core            | 11CP33       | LAB-3: Oracle                 | 6         | 4         | 40              | 60              | 100   |
|      | Allied          | 11AT31       | Data Base Management System   | 5         | 5         | 25              | 75              | 100   |
| IV   | Skill Based     | 11SB31       | Internet Applications         | 2         | 2         | 25              | 75              | 100   |
|      |                 |              | <b>TOTAL</b>                  | <b>30</b> | <b>23</b> |                 |                 |       |

### FOURTH SEMESTER

| Part | Study Component | Subject Code | Title Of The Paper             | Hours     | Credit    | Sessional Marks | Summative Marks | Total |
|------|-----------------|--------------|--------------------------------|-----------|-----------|-----------------|-----------------|-------|
| I    | Hindi           | P1LH41       | Business Hindi-II              | 4         | 3         | 25              | 75              | 100   |
| II   | English         | P2CE42       | Spoken English-II              | 1         | 1         | 100             | --              | 100   |
| III  | Core            | 11CT41       | Corporate Accounting           | 7         | 5         | 25              | 75              | 100   |
|      | Core            | 11CT42       | Income Tax Law and Practice II | 5         | 4         | 25              | 75              | 100   |
|      | Core            | 11CP43       | LAB-4: Tally                   | 6         | 5         | 40              | 60              | 100   |
|      | Allied          | 11AT41       | Business Statistics            | 5         | 5         | 25              | 75              | 100   |
| IV   | Skill Based     | 11SB41       | Desk Top Publishing            | 2         | 2         | 25              | 75              | 100   |
|      |                 |              | <b>TOTAL</b>                   | <b>30</b> | <b>25</b> |                 |                 |       |

### FIFTH SEMESTER

| Part | Study Component | Subject Code | Title Of The Paper                    | Hours     | Credit    | Sessional Marks | Summative Marks | Total |
|------|-----------------|--------------|---------------------------------------|-----------|-----------|-----------------|-----------------|-------|
| II   | English         | P2CE51       | English for Career Development        | 1         | ****      | 100             | --              | 100   |
| III  | Core            | 11CT51       | Cost and Management Accounting        | 6         | 5         | 25              | 75              | 100   |
|      | Core            | 11CT52       | Indirect Tax Laws                     | 7         | 5         | 25              | 75              | 100   |
|      | Core            | 11CP53       | LAB-5: Visual Basic                   | 6         | 4         | 40              | 60              | 100   |
|      | Elective        | 11EP1A       | Java Programming                      | 7         | 5         | 25              | 75              | 100   |
| IV   | ES              | ESUG51       | Environmental Studies                 | 2         | 2         | 25              | 75              | 100   |
| IV   | Skill Based     | 11SB51       | Commerce for Competitive Examinations | 2         | 2         | 100             | --              | 100   |
|      |                 |              | <b>TOTAL</b>                          | <b>31</b> | <b>23</b> |                 |                 |       |

## SIXTH SEMESTER

| Part | Study Component | Subject Code | Title Of The Paper                  | Hours      | Credit     | Sessional Marks | Summative Marks | Total |
|------|-----------------|--------------|-------------------------------------|------------|------------|-----------------|-----------------|-------|
| II   | English         | P2CE61       | English for Professional Excellence | 1          | 1          | 100             | --              | 100   |
| III  | Core            | 11CT61       | Auditing                            | 6          | 5          | 25              | 75              | 100   |
|      | Elective        | 11EP6A       | Web Designing                       | 6          | 5          | 25              | 75              | 100   |
|      | Elective        | 11PV61       | Project & Viva-voce                 | 8          | 5          | 100             | 100             | 200   |
| IV   | VE              | VEUG61       | Value Education                     | 2          | 2          | 25              | 75              | 100   |
| IV   | Skill Based     | 11SB61       | Networking                          | 2          | 2          | 25              | 75              | 100   |
|      | Skill Based     | 11SB62       | Hardware Maintenance                | 2          | 2          | 25              | 75              | 100   |
|      | Skill Based     | 11SB63       | Business Mathematics                | 2          | 2          | 25              | 75              | 100   |
| V    | EA              | EAUG61       | Extension Activities                | -          | 1          | --              | 100             | 100   |
|      |                 |              | <b>TOTAL</b>                        | <b>29</b>  | <b>25</b>  |                 |                 |       |
|      |                 |              | <b>TOTAL NUMBER OF HOURS</b>        | <b>180</b> |            |                 |                 |       |
|      |                 |              | <b>TOTAL NUMBER OF CREDITS</b>      |            | <b>140</b> |                 |                 |       |

### CBCS - DISTRIBUTION OF CREDITS

**Course: B.Com. (Computer Applications)**  
(For those who joined in June 2015 and After)

| Study Component     | SEMESTER  |           |           |           |           |           | Total Credit |
|---------------------|-----------|-----------|-----------|-----------|-----------|-----------|--------------|
|                     | I         | II        | III       | IV        | V         | VI        |              |
| Business Hindi      | -         | -         | 3         | 3         | -         | -         | <b>6</b>     |
| English             | 2         | 1+1       | -         | +1        | -         | 1         | <b>6</b>     |
| Core Subject        | 13        | 13        | 13        | 13        | 15        | 5         | <b>72</b>    |
| Allied Subject      | 5         | 5         | 5         | 5         | -         | -         | <b>20</b>    |
| Non Major Elective  | 2         | 2         | -         | -         | -         | -         | <b>4</b>     |
| Skill Based Subject | -         | -         | 2         | 2         | 2         | 6         | <b>12</b>    |
| Elective Subject    | -         | -         | -         | -         | 5         | 10        | <b>15</b>    |
| Environmental Study | -         | -         | -         | -         | 2         | -         | <b>2</b>     |
| Value Education     | -         | -         | -         | -         | -         | 2         | <b>2</b>     |
| Extension Activity  | -         | -         | -         | -         | -         | 1         | <b>1</b>     |
| <b>TOTAL</b>        | <b>22</b> | <b>22</b> | <b>23</b> | <b>24</b> | <b>24</b> | <b>25</b> | <b>140</b>   |

**QUESTION PAPER PATTERN**  
**VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST**

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**B.Com. [Computer Applications] Degree (Semester) Examination, April 2014**

**Subject Title:**

Time: 3 Hours

Maximum Marks: 75

**Section-A**

**Answer all questions.** \_\_\_\_\_ (10 x 1 = 10 Marks)

(Two Questions from Each Unit)

I. Multiple Choice Questions

- 1.
- 2.
- 3.
- 4.
- 5.

II. Short Answer Questions

- 6.
- 7.
- 8.
- 9.
- 10.

**Section-B**

**Answer all questions.** \_\_\_\_\_ (5 x 7 = 35 Marks)

11. a

(Or)

11. b

12. a

(Or)

12. b

13. a

(Or)

13.b

14. a

(Or)

14.b

15. a

(Or)

15.b

**Section-C**

**Answer all questions.** \_\_\_\_\_ (3 x 10 = 30 Marks)

- 16.
- 17.
- 18.
- 19.
- 20.

**Department of Commerce (Computer Applications)**

**COURSES OFFERED**

**I. UG Course**

B.Com (Computer Applications)

**II. Certificate Courses**

- i. Accounting Practice
- ii. Income Tax
- iii. E-Commerce
- iv. Web Designing
- v. E-Filing and XBRL

**Faculty Members:**

**Dr .K.Karthikeyan.,** M.Com.,M.Phil., B.Ed., PGDCA.,Ph.D.,M.B.A.,  
Coordinator & Associate Professor of Commerce

**Dr. B.Raja.,**M.Com.,M.Phil.,PGDCA.,  
Assistant Professor of Commerce (CA)

**Sri .B.Marimuthu.,** M.Com.,M.Phil.,  
Assistant Professor of Commerce (CA)

**Sri .C.Sundharam.,** M.Com (CA). M.Phil,  
Assistant Professor of Commerce (CA)

**Sri .R.Karthikeyan.,** MCA.,  
Assistant Professor of Commerce (CA)

**Sri. M. Mohan.,** M.Com.,M.Phil.,  
Assistant Professor of Commerce (CA)

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**Department of Commerce (Computer Applications)**

**TIME TABLE**

**SEMESTER-I**

| DAY /PERIOD | I | II | III | IV | V |
|-------------|---|----|-----|----|---|
| MONDAY      |   |    |     |    |   |
| TUESDAY     |   |    |     |    |   |
| WEDNESDAY   |   |    |     |    |   |
| THURSDAY    |   |    |     |    |   |
| FRIDAY      |   |    |     |    |   |
| SATURDAY    |   |    |     |    |   |

**SEMESTER-II**

| DAY /PERIOD | I | II | III | IV | V |
|-------------|---|----|-----|----|---|
| MONDAY      |   |    |     |    |   |
| TUESDAY     |   |    |     |    |   |
| WEDNESDAY   |   |    |     |    |   |
| THURSDAY    |   |    |     |    |   |
| FRIDAY      |   |    |     |    |   |
| SATURDAY    |   |    |     |    |   |

**SEMESTER-III**

| DAY /PERIOD | I | II | III | IV | V |
|-------------|---|----|-----|----|---|
| MONDAY      |   |    |     |    |   |
| TUESDAY     |   |    |     |    |   |
| WEDNESDAY   |   |    |     |    |   |
| THURSDAY    |   |    |     |    |   |
| FRIDAY      |   |    |     |    |   |
| SATURDAY    |   |    |     |    |   |

**SEMESTER-IV**

| DAY /PERIOD | I | II | III | IV | V |
|-------------|---|----|-----|----|---|
| MONDAY      |   |    |     |    |   |
| TUESDAY     |   |    |     |    |   |
| WEDNESDAY   |   |    |     |    |   |
| THURSDAY    |   |    |     |    |   |
| FRIDAY      |   |    |     |    |   |
| SATURDAY    |   |    |     |    |   |

**SEMESTER-V**

| DAY /PERIOD | I | II | III | IV | V |
|-------------|---|----|-----|----|---|
| MONDAY      |   |    |     |    |   |
| TUESDAY     |   |    |     |    |   |
| WEDNESDAY   |   |    |     |    |   |
| THURSDAY    |   |    |     |    |   |
| FRIDAY      |   |    |     |    |   |
| SATURDAY    |   |    |     |    |   |

**SEMESTER-VI**

| DAY /PERIOD | I | II | III | IV | V |
|-------------|---|----|-----|----|---|
| MONDAY      |   |    |     |    |   |
| TUESDAY     |   |    |     |    |   |
| WEDNESDAY   |   |    |     |    |   |
| THURSDAY    |   |    |     |    |   |
| FRIDAY      |   |    |     |    |   |
| SATURDAY    |   |    |     |    |   |



**Course: B.Com. (Computer Applications) - CBCS Syllabus – Semester – I**  
(For those who joined in June 2015 and After)

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| <b>PART – I : Language</b>       |                          |                  |
| <b>Subject Title : Hindi – I</b> |                          |                  |
| Subject Code:                    | Hours per week: <b>2</b> | Credit: <b>2</b> |

उद्देश्य:-

- 1 हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
- 2 हमारे ज्ञान को वृद्धि कर सकते हैं।
- 3 उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

**UNIT-I** वर्णमालाएँ(Alphabets)स्वर(Vowels)  
व्यंजन(Consouants)

**UNIT-II** आधाअक्षर(Half letters)बारहखड्डियाँ(Matharas)  
बिंदु अक्षर(Bindu letters)

**UNIT-III** वारों के नाम(Name of Days)  
महीनों के नाम(Name of Months)

**UNIT-IV** सुबोध हिन्दी बोधिनी-1  
(Suhodh Hindi Bodhini -1  
(Lesson No.1-10)

**UNIT-V** व्याकरण(Grammer)  
1.विधि (Imperative)  
2.सामान्य वर्तमानकाल(Simple Present Tense)  
3.ताकालिकवर्तमानकाल(Present Continuous Tense)  
4.सामान्य भविष्यत काल(Simple Future Tense)  
5.सामान्य भूतकाल(Simple Past Tense)

**Text Book**

सुबोध हिन्दी पाठमाला-1 दक्षिणभारत हिन्दी प्रचारसभा टीनगर चेन्नै- 600017.

“Subodh hindi patmala-1”, Dakshin Bharat Hindi PracharSabha,T.Nagar,  
Chennai – 600017.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – Semester – I**

(For those who joined in June 2015 and After)

|  |                          |                  |
|--|--------------------------|------------------|
| <b>PART – II : Language</b>                  |                          |                  |
| Subject Title : <b>COMMUNICATIVE ENGLISH</b> |                          |                  |
| Subject Code : <b>P2CE11</b>                 | Hours per week: <b>2</b> | Credit: <b>2</b> |

**Objectives:** Total number of hours per semester: 45 Hrs

- ❖ *To develop listening and speaking skills*
- ❖ *To develop Information and Communication Technology (ICT) skills*
- ❖ *To develop presentation skills*
- ❖ *To develop competency in grammar*
- ❖ *To develop continuous writing*

**Unit – I** [10 hours]

Communicative English

Listening, Speaking and Reading Components

- Audio Book with script from E-book and Hard Copy (4 units) from Voice of America.

1. The Birthmark
2. The Lady or the Tiger?
3. The Ransom of Red Chief
4. The Purloined Letter

**Unit – II** [5 hours]

- AIR English News, DD News and BBC News.
- Select Editorial from “The Hindu “– with Tamil Audio – E- Newspaper (4 Editorials).

**Unit – III** [10 hours]

Language Study

- Tenses and Their Uses Concord or Agreement
  - Conditional Sentences Direct and Indirect Speech
  - Active and Passive Voice
- Preposition Book: *A Textbook of English Grammar and Usage* by **K.V. Joseph** (Page. No 185 – 274 and 307-352)  
Second Edition (2012), TATA McGraw Hill Education Private Limited, New Delhi.

**Unit – IV** [10 hours]

Composition

- Letter writing – Informal Letters Hints Development  
Descriptive Writing Extensive reading – Self study

**Unit – V** [10 hours]

Extensive Reading: Short Stories

- Stealing and Atonement
- The Dog Who Went To Heaven
- The Cobra
- The White Flower
- The Portrait of a Lady

**Department of Commerce (Computer Applications)**  
**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I**  
 (For those who joined in June 2014 and after)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – III : Core Subject Theory</b>       |                            |                         |
| Subject Title : <b>FINANCIAL ACCOUNTING I</b> |                            |                         |
| Subject Code: <b>11CT11</b>                   | Hours per week: <b>6</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>                    | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To enable the students to acquire knowledge of the financial accounting principles and practices.
- To make familiarize with branch and department accounts.
- To understand the procedure involved in the computation of depreciation and account of non-trading concerns.

**UNIT: I** 21 hours

Objects of Book-Keeping – Principles of Double Entry – Journalising cash and credit transactions – Cash books – Ledger – Trial balance.

**UNIT: II** 21 hours

Bank Reconciliation Statement-Errors and their rectification- Bills of exchange (Problems) - Accommodation Bills(Theory only).

**UNIT: III** 21 hours

Final Accounts of sole trading concerns.

**UNIT: IV** 21 hours

Depreciation - Straight Line Method-Written Down Value Method (problems)- remaining methods (Theory only) - Average Due Date (Simple problems only)

Capital and revenue items-distinction between capital and revenue receipts and losses (Theory only)

**UNIT: V** 21 hours

Accounts of Non – Trading Concerns – Receipts and Payments – Income and Expenditure Account and Balance Sheet.

**Text Book:**

T.S.Reddy and A.Moorthy . “**Advanced Accountancy- Volume-I**”, Margham Publications, Chennai, 2<sup>nd</sup> Edition 2011.

**Reference Books:**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta, ”**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang, “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari, “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman, “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy, “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I**  
(For those who joined in June 2015 and After)

| <b>PART – III : Core Subject Theory</b>                           |                            |                         |
|---|----------------------------|-------------------------|
| <b>Subject Title : BUSINESS CORRESPONDENCE AND OFFICE METHODS</b> |                            |                         |
| <b>Subject Code: 11CT12</b>                                       | <b>Hours per week: 5</b>   | <b>Credit: 4</b>        |
| <b>Sessional Marks: 25</b>  | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**OBJECTIVES:**

- To know the principles, objectives and importance of communication in commerce and trade.
- To provide an overview of Business Correspondence in the day-to-day business world.
- To familiarize the students with the concept of mailing and maintenance of records.

**UNIT-I**

*General Principles:* Business Correspondence – Meaning – Form - Characteristics of a Good Business Letter. Letters of Application –Application for a Situation

**UNIT-II**

*Trade Letters:* Trade Enquiries and Replies – Offers and Quotations – Orders - Placing, Confirmation– Collection Letters – Circular Letters-Meaning of Circular Letter. Letter Relating to Admission – Retirement and Death of a Partner – Letters Informing Change of Business and Business Premises. Letter Announcing Clearance Sale.

**UNIT-III**

*Banking Correspondence:* Correspondence Between Banker and Customer – Relating to Opening and Closure of Accounts Letter Requesting Overdraft and Loan Facilities – Letter Ordering Stop Payment of a Cheque.

*Insurance Correspondence:* Correspondence Between Insured and Insurer with Regard to Claims and Settlements – Letter of Complaints with Regard to Damage to Goods for Transit.

**UNIT-IV**

*Organisation of a Modern Office:* Office- meaning - Functions And Importance - Office System and Routines - Flow of Work - Office Manuals – meaning and types – *Office* Machines and Equipments - Necessity for Various Types of Equipments - Basic Principles in the Selection of Office Equipments

**UNIT-V**

*Maintenance of Records:* Making Records - Paper Work in the Modern Office - Office Rooms - Forms Control → Design - Continuous Stationery.

*Filing:* Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing

***TEXT BOOK:***

R.S.N. Pillai & Bagavathi, “**Modern Commercial Correspondence**”, S.Chand & Company Ltd, New Delhi, 2008.

***REFERENCE BOOKS:***

1. Rajendra Pal Korahill, “**Essentials of Business Communication**”, Sultan Chand & Sons, New Delhi, 2006.
2. Ramesh, MS, & C. C Pattanshetti, “**Business Communication**”, R.Chand & Co, New Delhi, 2003.
3. R.S.N. Pillai & Bagavathi, “**Office Management**”, S.Chand & Company Ltd, New Delhi, 2003.
4. Dr.T.Ramasamy, “**Office Management**”, Gold Books Publishing House, Srivilliputtur, 2010.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I**  
(For those who joined in June 2014 and After)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – III : Core Subject Lab</b>    |                            |                         |
| Subject Title : <b>LAB-1: MS-OFFICE</b> |                            |                         |
| Subject Code: <b>11CP13</b>             | Hours per week: <b>6</b>   | Credit: <b>4</b>        |
| Sessional Marks: <b>40</b>              | Summative Marks: <b>60</b> | Total Marks: <b>100</b> |

**Objectives:**

1. To expose the students on the practical applications of computer in business.
2. To enable the students to learn the concepts of Ms-Office.
3. To understand the basic framework and how to work in Ms-Word, Ms-Excel and Ms-Power Point.

**PRACTICAL LAB LIST FOR MS-OFFICE**

**MS-WORD**

1. Using MS-WORD perform the following.
  - a) Change the font size to 20
  - b) Change the font type to Garamond
  - c) Align the text to left, right, justify and center
  - d) Underline the text
  - e) Table manipulation
2. Illustrate the mail merge concept to apply for a suitable job for at least 5 companies.
3. Design an invitation card for cultural function of your college and the card should contain a logo of your own design. Pictures from standard libraries for describing various events and front cover with 2 pictures on the diagonal corners.

**MS-EXCEL**

4. Build a worksheet to perform correlation and regression coefficients using formulae and check the answer with built-in.
5. Worksheet preparation for electricity bill preparation.
6. Maintain a worksheet of a mark list of your class for each semester.
7. Draw graphs to illustrate class performance.

**MS-POWPOINT**

8. Prepare an organization chart for a college environment in Power point.
9. Perform frame movement by inserting clip arts to illustrate running of a car automatically.
10. Design Slides for the Headlines NEWS of a popular TV Channel the presentation should contain the following transaction.
  - (1) Top-down (2) Bottom-up (3) Zoom in (4) Zoom out.The presentation should work in Auto mode.
11. Design Presentation Slides for a product of your choice. Include the picture of the product and include pictures that demonstrate the input and output of the product and its working. The presentation will work in manual mode

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I**  
(For those who Joined in June 2014 and After)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – III : Allied Subject Theory</b> |                            |                         |
| <b>Subject Title : PROGRAMMING IN C</b>   |                            |                         |
| Subject Code: <b>11AT11</b>               | Hours per week: <b>5</b>   | Credit: <b>5</b>        |
| Seasonal Marks: <b>25</b>                 | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To allow the trainee to write their own programs using standard language infrastructure regardless of the hardware or software platform
- To familiarize the trainee with basic concepts of computer programming and developer tools.
- To present the syntax and semantics of the “C” language as well as data types offered by the language

**UNIT: I** (13 Hours)

Introduction to computers: Basic components and functioning of the computers– Evolution of computers – Types of computers – Hardware of a personal computer – Storage devices and media – Concept of files and Directories in MSDOS and Windows Operating System.

**UNIT: II** (10 Hours)

C language – Elementary Programming Declarations - Assignments and Variable – integers Arithmetic Expressions – more data types – Printf and scanf - escape sequences and control characters – conversions specification -relational and logical operations – break and continue – if and if- else statements while and do-while, For loop and statements.

**UNIT: III** (17 Hours)

Function: Overview of function-Defining a function-accessing a function-function prototypes-passing arguments to a function-recursion - user defined functions - local and global variables - parameters – Boolean functions - Arrays – strings and character arrays– conditional expression - multidimensional arrays – pointers and direction pointers – Address operator – arrays and pointers.

**UNIT: IV** (22 Hours)

Structure: Defining a structure-Declaring structure variable-Accessing Structure members-Structure Initialization-Copying and computing structure variables-arrays of structure-structure in function.

**UNIT: V** (13 Hours)

String and string functions: static and auto classes – printf, strcpy, strlen, malloc, size of, strcmp. Standard input and output - putchar, getchar – header files – getc, putc, file input and output – C preprocessor – define, undef, include, ifdef, ifndef, else-miscellaneous features – typedef – register and external variables - labels and goto.

**Text Book:**

E.Balagurusamy, “**Programming in ANSI C**”, Edition 2.1, Tata McGraw Hill Publishing Company, 2013.

**Reference Books:**

1. M.G. Venkateshmurthy, “**Programming Techniques through C**” – A Beginner’s Companion, Pearson Education, New Delhi, 2002.
2. S.S. Khandare, “**Programming in C & C++**”, S. Chand & Company Ltd., New Delhi, 2002.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I**  
(For those who joined in June 2014 and After)

| <b>PART – IV: Non-Major Elective</b> |                            |                         |
|--------------------------------------|----------------------------|-------------------------|
| <b>Subject Title : PC Software</b>   |                            |                         |
| <b>Subject Code: 11NE11</b>          | <b>Hours per week: 2</b>   | <b>Credit: 2</b>        |
| <b>Sessional Marks: 25</b>           | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**Objectives:**

1. To learn the parts on the Computer
2. To enable the students to learn the concepts of Ms-Office.
3. To understand the basic framework and how to work in Ms-Word, Ms-Excel and Ms-Power Point.

**UNIT: I**

Introduction to Word – Word Processing – Starting Window – Editing a document – Move and Copy Text – Formatting Text and Paragraph – Find and Replace Text – Enhancing a document.

**UNIT: II**

Word: Tables – Using Graphics – Using Mail Merge – Miscellaneous feature of Word.

**UNIT: III**

Introduction to Worksheet and Excel – Getting Started with Excel – Editing Cells – Using Commands and Functions – Moving, Copying, Inserting and Deleting Rows and Columns – Printing a workbook.

**UNIT: IV**

Creating Charts – Using Data and Time – Naming Ranges and using Build-in Functions.

**UNIT: V**

Overview of PowerPoint – Creating a presentation – PowerPoint Views – Running a Slide show – Inserting Media files in the presentation – Custom Animation

**Text Book:**

Study material prepared by department

**Reference Books:**

1. Vikash Gupta “Comdes Computer Course kit”, Dream Tech Press, New Delhi, 2014.
2. R.K.Taxali, “PC Software for Windows98 Made Simple” – Tata McGraw Hill Publishing Company Ltd, 2001.



**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I**

**பகுதி – IV –Non Major Elective - Tamil**

முதல் பருவம் - பாடத்திட்டம்

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

| <b>PART- IV: Language Tamil Subject</b>   |                            |                         |
|---|----------------------------|-------------------------|
| <b>Subject Title: தமிழ் மொழியின் அடிப்படைக்கூறுகளும் தமிழ் இலக்கிய வரலாறும்</b> |                            |                         |
| <b>Subject Code: LTNEIA</b>   | <b>Hours per week: 2</b>   | <b>Credit: 2</b>        |
| <b>Seasonal Marks: 25</b>   | <b>Summative marks: 75</b> | <b>Total Marks: 100</b> |

**அலகு: 1**

தமிழ் எழுத்துக்கள் - முதல் எழுத்துக்கள் - விளக்கம் - உயிர் மெய் எழுத்துக்கள்.

**அலகு: 2**

தமிழ் சார்பெழுத்துக்கள் - விளக்கம் - சார்பெழுத்துக்களின் பத்துவகைகள்

**அலகு: 3**

சங்கஇலக்கியம், நீதி இலக்கியம் - இலக்கிய வரலாறு

**அலகு:4**

காப்பிய இலக்கியம் - சைவ வைணவ இலக்கியம் - இலக்கிய வரலாறு

**அலகு: 5**

வாக்கிய அமைப்பு - எழுவாய் - பயனிலை - செயப்படுபொருள்

**பார்வை நூல்:**

1. நல்ல தமிழ் எழுத வேண்டுமா? - அ.கி.பரந்தாமனார்
2. நன்னூல் காண்டிகையுரை, சோம இளவரசு, மணிவாசகர் பதிப்பகம், மதுரை
3. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்

**பகுதி – IV –Non Major Elective - Tamil**

முதல் பருவம் - பாடத்திட்டம்

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

| <b>PART- IV: Language Tamil Subject</b>  |                            |                         |
|--|----------------------------|-------------------------|
| <b>Subject Title: தாள்:1-சிறப்புத்தமிழ் : நீதி இலக்கியமும் தமிழ்இலக்கிய வரலாறும்</b> |                            |                         |
| <b>Subject Code: LTNEIB</b>  | <b>Hours per week: 2</b>   | <b>Credit: 2</b>        |
| <b>Seasonal Marks: 25</b>  | <b>Summative marks: 75</b> | <b>Total Marks: 100</b> |

**அலகு: 1**

திருக்குறள் - கேள்வி அதிகாரம் - அன்புடைமை அதிகாரம்

**அலகு: 2**

நூலடியார் - கல்வி அதிகாரம் - முதல் ஐந்து பாடல்கள்

**அலகு: 3**

நீதிக்கதைகள் - தெனாலிராமன் - முல்லா - ஈசாப் கதைகள்- ஒவ்வொன்றிலும் முதல் பத்துக்கதைகள்

**அலகு:4**

சங்க இலக்கியம், நீதி இலக்கியம் - இலக்கிய வரலாறு

**அலகு: 5**

காப்பிய இலக்கியம் - சைவ வைணவ இலக்கியம் - இலக்கிய வரலாறு

**பார்வை நூல்:**

1. திருக்குறள். நூலடியார்
2. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்
3. முல்லை முத்தையா என்.சி.பி.எச் பிரைவேட் லிமிடெட், சென்னை.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2015 and After)

|                                  |                          |                  |
|----------------------------------|--------------------------|------------------|
| <b>PART – I : Language</b>       |                          |                  |
| <b>Subject Title : Hindi – I</b> |                          |                  |
| Subject Code:                    | Hours per week: <b>2</b> | Credit: <b>2</b> |

उद्देश्य:-

- 1 हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
- 2 हमारे ज्ञान को वृद्धि कर सकते हैं।
- 3 उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

**UNIT-I** सुबोध हिन्दी पाठमाला-1  
(SUBODH HINDI PATMALA-1) (Lesson:11-20)

**UNIT-II** गिनतियों(Numericals)लिंग(Gender)वचन(Number)  
(1-50 with Fractions)

**UNIT-III** व्याकरण(Grammer)

- 1 अपूर्ण भूतकाल(Past Continuous Tense)
- 2 आसन्न भूतकाल(Present Perfect Tense)
- 3 पूर्ण भूतकाल(Past Perfect Tense)
- 4 The Use of “ने”
- 5 The Use of “सक”
- 6 The Use of “चुक”

**UNIT-IV** जानवरों के नाम(Name of Animals)  
पक्षियों के नाम(Name of Birds)

**UNIT-V** तरकारियों के नाम(Name of Vegetables)  
फलों के नाम(Name of Birds)

**Text Book:**

सुबोध हिन्दी पाठमाला-1 दक्षिणभारत हिन्दी प्रचारसभा टीनगर चेन्नै- 600017.

“**Subodh Hindi Patmala-1**”, Dakshin Bharat Hindi PracharSabha,T.Nagar,  
Chennai – 600017.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2015 and after)

| <b>PART – III : Core Subject Theory</b>            |                            |                         |
|--|----------------------------|-------------------------|
| Subject Title : <b>FUNCTIONAL ENGLISH – P2CE21</b> |                            |                         |
| Subject Code: <b>P2CE11</b>                        | Hours Per Week: <b>7</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>                         | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:** Total number of hours per semester: 45 Hrs

- ❖ *To develop listening and speaking skills*
- ❖ *To develop Information and Communication Technology (ICT) skills*
- ❖ *To develop presentation skills*
- ❖ *To increase the vocabulary of students*
- ❖ *To improve translation skills of students*
- ❖ *To improve reading skills*
- ❖ *To improve the handwriting of students*
- ❖ *To develop competency in grammar*
- ❖ *To develop continuous writing*

**Unit – I** [10 hours]

Communicative English

Listening, Speaking and Reading Components

Audio Book with script from E-book and Hard Copy (4 units) from Voice of America.

1. Martin Luther King
2. The Californian's Tale
3. The Last Leaf
4. Doctor Heidegger

**Unit- II** [5 hours]

- AIR English News, DD News and BBC News.
- Select Editorial from “The Hindu” – with Tamil Audio – E- Newspaper (4 Editorials).

**Unit – III** [10 hours]

Language Study

- Sentences, Clauses, and Phrases
- Parts of Speech
- Nouns
- Pronouns
- Determiners
- Articles
- Adjectives
- Verbs
- Adverbs
- Some Common Adjectives and Adverbs

**Unit – IV** [10 hours]

Composition

- Letter writing – Formal Letters
- Translation of Sentences from Tamil to English
- Descriptive Writing – General topics (Paragraph)

**Unit – V** [10 hours]

Extensive Reading: Short Stories

- Young Naren
- A Story of Initiation
- Live Strong
- Tsunami
- Anne Frank – The Diary of a Young Girl

Book: *A Textbook of English Grammar and Usage* by **K.V.Joseph** (Page. No 1 - 184) Second Edition (2012), TATA McGraw Hill Education Private Limited, New Delhi.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Theory</b>         |                            |                         |
|---|----------------------------|-------------------------|
| <b>Subject Title : FINANCIAL ACCOUNTING -II</b> |                            |                         |
| <b>Subject Code: 11CT21</b>                     | <b>Hours per week: 7</b>   | <b>Credit: 5</b>        |
| <b>Sessional Marks: 25</b>                      | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**Objectives:**

- To enable the students to acquire knowledge of the consignment and joint venture.
- To make familiarize with branch and department accounts.
- To understand the procedure involved in the computation of insurance claims.

**UNIT: I** (21 hours)

Consignment-accounting records-cost price and invoice price -valuation of stock- normal loss- abnormal loss.

**UNIT: II** (21 hours)

Joint venture-Meaning- Feature partnership vs Joint venture- When a separate set of books is kept- When a separate set of books is not kept.

**UNIT: III** (21 hours)

Single entry-net worth method- Conversion Method

**UNIT: IV** (21 hours)

Branch accounts-dependent branches-debtors system-Cost price and invoice price -Departmental accounts-allocation of expenditure-trading and profit and loss account.

**UNIT: V** (21 hours)

Self-balancing ledgers: Fire insurance claims –loss of stock-Average clause – loss of profit (Theory only)

**Text Book:**

T.S.Reddy and T.Murthy – Advanced Accounting Volume-I, Margham Publications, Chennai 2013.

**Reference Books:**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta, "Advanced Accounts", S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang, "Advanced Accountancy", Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari, "Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman, "Advanced Accountancy", Himalaya Publishing House, New Delhi, 2013.
5. R. L.Gupta and M.Radhaswamy, "Advanced Accountancy", Sultan Chand & Sons, New Delhi, 2012.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Theory</b>                   |                            |                         |
|---|----------------------------|-------------------------|
| Subject Title : <b>BANKING THEORY, LAW &amp; PRACTICE</b> |                            |                         |
| Subject Code: <b>11CT22</b>                               | Hours per week: <b>4</b>   | Credit: <b>4</b>        |
| Sessional Marks: <b>25</b>                                | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To familiarize students with the functions of commercial banks and RBI.
- To impart knowledge about the various forms of banking services.
- To enable the students to learn various provisions of the banking regulations act 1949, RBI Act, Negotiable Instrument Act 1881.

**UNIT: I**

Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking vs investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks – innovative services (Credit card, Debit card, ATM) – Central banking – Functions of central bank – Credit control.

**UNIT: II**

Banker and Customer – Definition – General and Special relationship.

**UNIT: III**

Types of deposit accounts with the banker – current accounts – Savings bank accounts – Fixed deposit accounts - precautions to be taken before opening an account in the name of a new customer.

**UNIT: IV**

Negotiable instrument – Definition – Distinguishing features of a cheque, Bill and promissory Note – Endorsement – kinds of endorsement and their legal effects – Crossing of cheques – Different types of crossing – Marking of cheques.

**UNIT: V**

Paying and Collecting Bankers – Rights responsibilities and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

**Text Book:**

E.Gordon & K.Natarajan. “**Banking Theory, Law & Practice**”, Himalaya Publishing House, Mumbai, 2013.

**Reference Books:**

1. Sundharam K.P.M & Varshney P.N. “**Banking Theory, Law & Practice**”, Sultan Chand & Sons, New Delhi, 2012.
2. S.Gurusamy. “**Banking Theory, Law & Practice**”, Vijay Nicle Inpresents Ltd. Chennai 2013.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Lab</b> |                            |                         |
|--------------------------------------|----------------------------|-------------------------|
| Subject Title : <b>LAB-2: C++</b>    |                            |                         |
| Subject Code: <b>11CP23</b>          | Hours per week: <b>6</b>   | Credit: <b>4</b>        |
| Sessional Marks: <b>40</b>           | Summative Marks: <b>60</b> | Total Marks: <b>100</b> |

**Objectives:**

- To gain the basic knowledge of object oriented programming concepts
- To understand the detail idea of C++ streams, templates and error handling concepts of C++ programming.

**UNIT: I**

(15 Hours)

Object oriented paradigm – Elements of Object Oriented Programming (OOP) – Merits and demerits of OOP – Introduction to C++ Program - identifiers -basic data types - user defined data types -derived data types -symbolic constants - declaration of variables - dynamic initialization of variables.

**UNIT: II**

(20 Hours)

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments - function overloading. CLASSES AND OBJECTS: Introduction - specifying a class - defining member functions -a C++ program with class -making an outside function inline - nesting of member functions -private member functions -arrays within a class.

**UNIT: III**

(20 Hours)

CONSTRUCTORS AND DESTRUCTORS Introduction -constructors - parameterized constructors -multiple constructors in class -constructors with default arguments -dynamic initializations of objects -copy constructor - destructors. Operator overloading and Type Conversions: Introduction -defining operator overloading.

**UNIT: IV**

(10 Hours)

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance -making a private member inheritable -multilevel inheritance - multiple inheritances -hierarchical inheritance.

**UNIT: V**

(10 Hours)

POINTERS, VIRTUAL FUNCTIONS AND POLYMORPHISM: Introduction - pointers of objects -this pointer -pointers to derived classes -virtual functions -pure virtual functions. MANAGING CONSOLE I/O OPERATIONS Introduction - C++ stream classes -unformatted I/O operations -formatted console I/O operations.

**Practical Lab List**

1. Program to print prime numbers between 1 to 10
2. Program to accept a number and find factorial of given number
3. Program to accept number and check the given number Armstrong or not
4. Program to print odd numbers from 1 to 10
5. Program to print natural numbers from 1 to 10
6. Program to natural numbers from 1 to 10 by using while loop
7. Program to print 1 to 10 mathematical tables
8. Program to print Fibonacci series
9. Program to accept two number and print sum of numbers by using function
10. Program to print prime numbers between 1 to 50
11. Program to check whether a given number is prime number
12. Program to read two numbers and print sum of two numbers

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2014 and After)

| <b>PART – III : Allied Subject Theory</b>                   |                            |                         |
|---|----------------------------|-------------------------|
| <b>Subject Title : OBJECT ORIENTED PROGRAMMING WITH C++</b> |                            |                         |
| <b>Subject Code: 11AT21</b>                                 | <b>Hours per week: 5</b>   | <b>Credit: 5</b>        |
| <b>Sessional Marks: 25</b>                                  | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**Objectives:**

- To gain knowledge about the object oriented programming concepts
- To C++ streams, templates and error handling concepts of C++ programming by Implementing sample programs.

**UNIT: I** (15 Hours)

Objected Oriented paradigm – Elements of Object Oriented Programming(OOP) – Merits and demerits of OPP – Introduction to C++ Program - identifiers -basic data types -user defined data types -derived data types -symbolic constants - declaration of variables -dynamic initialization of variables -reference variables - operators in C++ -scope resolution operators - manipulators type cast operator - implicit conversions - operator precedence -control structures

**UNIT: II** (20 Hours)

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments -function overloading. CLASSES AND OBJECTS: Introduction - specifying a class -defining member functions -a C++ program with class -making an outside function inline -nesting of member functions -private member functions -arrays within a class -memory allocation for objects -static data members -static member functions -arrays of objects -objects as function arguments -friendly functions -returning objects -const member functions.

**UNIT: III** (20 Hours)

CONSTRUCTORS AND DESTRUCTORS Introduction -constructors - parameterized constructors -multiple constructors in class -constructors with default arguments -dynamic initializations of objects -copy constructor - destructors. OPERATOR OVERLOADING AND TYPE CONVERSIONS: Introduction - defining operator overloading -overloading unary operators -overloading binary operators -overloading binary operators using friends - manipulation of strings using operators.

**UNIT: IV** (10 Hours)

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance -making a private member inheritable -multilevel inheritance -multiple inheritance -hierarchical inheritance -hybrid inheritance - virtual base classes -abstract classes -constructors in derived classes .

**UNIT: V**

(10 Hours)

POINTERS, VIRTUAL FUNCTIONS AND POLYMORPHISM:  
Introduction -pointers of objects -this pointer -pointers to derived classes -virtual functions -pure virtual functions. MANAGING CONSOLE I/O OPERATIONS  
Introduction - C++ stream classes -unformatted I/O operations -formatted console I/O operations.

**Text Book:**

E. Balaguru Samy, “**OBJECT -ORIENTED PROGRAMMING WITH C++**”, Tata McGraw-Hill Publishing Company Ltd, 2013

**Reference Books:**

1. Ira Pohl, “**Object oriented programming using C++**”, Pearson Education Asia, 2010.
2. Bjare Stroustrup, “**The C++ Programming Language**”, Addison Wesley, 2013.
3. John R.Hubbard, “**Programming with C++**”, Schaums outline series, TMH, 2003



**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2014 and After)

|                                       |                            |                         |
|---------------------------------------|----------------------------|-------------------------|
| <b>PART – IV : Non-Major Elective</b> |                            |                         |
| <b>Subject Title : SALESMANSHIP</b>   |                            |                         |
| Subject Code: <b>11NE21</b>           | Hours per week: <b>2</b>   | Credit: <b>2</b>        |
| Sessional Marks: <b>25</b>            | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To provide an understanding of salesmanship and its significance.
- To expose the students to the practical aspects of making sales and managing customers.
- To help the students to inculcate personal selling skills.

**UNIT: I**

Origin, Evolution and Meaning of Salesmanship – Nature of Salesmanship

**UNIT: II**

Marketing Channels – Role of Salesman in distribution.

**UNIT: III**

Salesmanship – Classification of salesmanship.

**UNIT: IV**

Qualities of a good salesman – Knowledge of goods – Buying Motive – Customer

**UNIT: V**

Personal selling – Selling Process

**Text Book:**

P.Saravanavel and S.Sumathi. “**Adverting and Salesmanship**”, Margham Publication, Chennai, 2013.

**Reference Books:**

1. R.S.N.Pillai and Bagavathi. “**Modern Marketing-Principles and Practice**”, S.Chand, New Delhi, 2013.
2. C.N.Sontakki, “**Advertising and Sales Management**”, Kalyani Publishers, New Delhi, 2011.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II**  
(For those who joined in June 2015 and After)

**தமிழ்த்துறை பகுதி – IV –Non Major Elective - Tamil**

**இரண்டாம் பருவம் - பாடத்திட்டம்**

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

| <b>PART- IV: Language Tamil Subject</b>                                 |                            |                         |
|---|----------------------------|-------------------------|
| <b>Subject Title:</b> தமிழ் மொழித்திறன் அறிதலும் தமிழ் இலக்கிய வரலாறும் |                            |                         |
| <b>Subject Code:</b> LTNE2A   | <b>Hours per week:</b> 2   | <b>Credit:</b> 2        |
| <b>Seasonal Marks:</b> 25   | <b>Summative marks:</b> 75 | <b>Total Marks:</b> 100 |

**தேர்வுத்திட்டம் - பாடப்பகுதி**

|                      |                     |                      |                  |
|----------------------|---------------------|----------------------|------------------|
| தேர்வு நேரம்<br>3மணி | -அக மதிப்பீடு<br>25 | -புற மதிப்பீடு<br>75 | - மொத்தம்<br>100 |
|----------------------|---------------------|----------------------|------------------|

- அலகு: 1 குறிப்பு எழுதுதல் - (பதினைந்து தொடர்களுக்கு ) எடுத்துக்காட்டு: கணினி, சுற்றுலா, தமிழர் திருநாள், சேமிப்பு
- அலகு: 2 எழுதுதல் - பிழை நீக்கி எழுதுதல் - வல்லினம் மிகும் இடங்கள் - வல்லினம் மிகா இடங்கள்
- அலகு: 3 ஒலிக்குறிப்பு வேறுபாடு ல,ள,ழ,ர,ற,ந,ன,ண – சொற்கள் மூலம் விளக்குதல்
- அலகு:4 பிழையின்றிப்படித்தல் - ஏற்ற இறக்கம் கூறல் - சேர்த்தெழுதுதல் - பொருளறிந்து படித்தல்
- அலகு: 5 சிற்றிலக்கிய வரலாறு, இக்கால இலக்கிய வரலாறு

பார்வை நூல்:

1. நல்ல தமிழ் எழுத வேண்டுமா? – அ.கி. பரந்தாமனார். பாரி நிலையம்
2. நன்னூல் காண்டிகையுரை, சோம இளவரசு, மணிவாசகர் பதிப்பகம், மதுரை
3. தமிழ் இலக்கிய வரலாறு சி.பாலசுப்பிரமணியன்
4. இனிய தமிழ் இலக்கணம், பேரா.க.இராமச்சந்திரன், குமரன் பதிப்பகம், தி.நகர்.சென்னை-17

**பகுதி – IV –Non Major Elective - Tamil**

**இரண்டாம் பருவம் - பாடத்திட்டம்**

(2014-2015 ஆம் கல்வியாண்டு முதல் முதற்பருவத்தில் சேரும் மாணவர்களுக்குரிய பாடத்திட்டம்)

| <b>PART- IV: Language Tamil Subject</b>  |                            |                         |
|--|----------------------------|-------------------------|
| <b>Subject Title:</b> தாள்: 2-சிறப்புத்தமிழ் -தமிழர் கலைகளும் தமிழ் இலக்கிய வரலாறும் |                            |                         |
| <b>Subject Code:</b> LTNE2B  | <b>Hours per week:</b> 2   | <b>Credit:</b> 2        |
| <b>Seasonal Marks:</b> 25  | <b>Summative marks:</b> 75 | <b>Total Marks:</b> 100 |

**தேர்வுத்திட்டம் - பாடப்பகுதி**

|                      |                     |                      |                  |
|----------------------|---------------------|----------------------|------------------|
| தேர்வு நேரம்<br>3மணி | -அக மதிப்பீடு<br>25 | -புற மதிப்பீடு<br>75 | - மொத்தம்<br>100 |
|----------------------|---------------------|----------------------|------------------|

- அலகு: 1 கலைகள் - கலைகள் பற்றிய விளக்கம் - கவின் கலைகள் - நுண் கலைகள்
- அலகு: 2 ஓவியக்கலை - இசைக்கலை – தொடர்புடைய செய்திகள்
- அலகு: 3 சிற்பக்கலை - கூத்துக்கலை – தொடர்புடைய செய்திகள்
- அலகு:4 சிற்றிலக்கிய வரலாறு
- அலகு: 5 இக்கால இலக்கிய வரலாறு

பார்வை நூல்:

1. மயிலை சீனி.வேங்கடசாமி, தமிழர் வளர்த்த அழகுக் கலைகள், மணிவாசகர் பதிப்பகம், மதுரை.
2. தமிழ் இலக்கிய வரலாறு, சி.பாலசுப்பிரமணியன்.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER –III**  
(For those who joined in June 2015 and after)

| <b>PART – I – BUSINESS HINDI - I</b> |                            |                         |
|--------------------------------------|----------------------------|-------------------------|
| SUB. CODE: P1LH31                    | Hours per week: <b>4</b>   | Credit: <b>3</b>        |
| Sessional Marks: <b>25</b>           | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

- उद्देश्यः—**
1. हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
  2. हमारे ज्ञान को वृद्धि कर सकते हैं।
  3. उत्तर भातर में नौकरी पाने के लिए बहुत उपयोगी भाषा हैं

**UNIT: 1** वर्णमालाएँ—स्वर—व्यंजन—शब्द—वाक्य—लिंग—वचन—गिनती—वारों के नाम—  
महीनों के नाम

नोट : 1-50 के साथ  $\frac{1}{4}$ ,  $\frac{1}{2}$ ,  $\frac{3}{4}$

मूलभूत व्याकरण : सुबोध हिन्दी रचना-1 (पाठ 1 से 10 तक)

**UNIT: 2 गद्य :** सुबोध हिन्दी पाठमाला-1 (पाठ 1-5 तक)

**UNIT: 3 पद्य:** सुबोध हिन्दी पाठमाला-1 (पाठ 1-4 तक)

**UNIT: 4 चुने हुए वाणिज्य पत्राचार के शब्द :** (1-90 मिलाना)

- पत्र :
- |                |                         |
|----------------|-------------------------|
| 1. छुट्टी पत्र | 2. पुस्तकों के लिए आदेश |
| 3. आवेदन पत्र  | 4. शिकायती पत्र         |

**UNIT: 5 अनुवाद अभ्यास**

सुबोध हिन्दी रचना-1 (पाठ 1-5) (हिन्दी से तमिल या अंग्रेजी)

सुबोध हिन्दी रचना-1 (पाठ 1-5) (तमिल या अंग्रेजी से हिन्दी)

**समझदारी (गद्यांश)**

सुबोध हिन्दी पाठमाला -1 (कहानियों से) (पाठ 1-4)

**पाठ्य पुस्तकें :** दक्षिण (प्रश्नोत्तर सहित प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010

1. सुबोध हिन्दी पाठमाला-1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17)
2. सुबोध हिन्दी रचना-1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17)

**निर्देशी पुस्तकें**

1. हिन्दी व्याकरण-भाग 1, प्रकाशित वर्ष : 2012  
लेखक : के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम-636 001.
2. सुबोध हिन्दी रचना-2 (भारत-3) प्रकाशित वर्ष : 2010  
प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17.
3. व्याकरण प्रवेशिका, प्रकाशित वर्ष : 2011  
प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17
4. हिन्दी व्याकरण-भाग 2, प्रकाशित वर्ष : 2011  
लेखक : सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम-636 001.

## **DEPARTMENT OF ENGLISH**

**Course: B.Com. (Computer Applications) - CBCS Syllabus – Semester – III**

(For those who joined in June 2015 and After)

### **SPOKEN ENGLISH – I**

#### **Objectives:**

- To develop the reading habit of the students.
- To develop the communication skills of the students.
- To enrich the vocabulary of the students.

#### **Text Books Prescribed**

First Semester – Oliver Twist by Charles Dickens **[15 Hours]**

Second Semester – A Handful of Nuts by Ruskin Bond **[15Hours]**

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Theory</b>    |                            |                         |
|--|----------------------------|-------------------------|
| <b>Subject Title : ADVANCED ACCOUNTING</b> |                            |                         |
| <b>Subject Code: 11CT31</b>                | <b>Hours per week: 7</b>   | <b>Credit: 5</b>        |
| <b>Sessional Marks: 25</b>                 | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**Objectives:**

- To gain comprehensive understanding of all aspects relating to partnership accounting.
- To gain knowledge of accounting in royal accounts.
- To make the students to gain the knowledge of hire purchase and instalment accounts.

**UNIT: I** (5 Hours)  
Partnership Accounts – Past adjustment and Guarantee – Admission of a new partner – Retirement and Death of a partner.

**UNIT: II** (5 Hours)  
Joint Life Policy – Dissolution of firms – Piecemeal distribution of assets.

**UNIT: III** (5 Hours)  
Royalty Accounts – Accounting records in the books of Lessor and Lessee – Sub-Lease.

**UNIT: IV** (5 Hours)  
Hire Purchase and Instalment Accounts (Excluding Hire Trading Account and Stock and Debtors system)

**UNIT: V** (5 Hours)  
Insolvency of individuals – Statement of Affairs and Deficiency Account.

**Text Book:**

T.S.Reddy and A. Murthy, “**Advanced Accountancy – Volume I**”, Margham Publications, Chennai, 2013.

**Reference Books:**

1. M.C. Shukla, T.S. Grewal and S.C.Gupta, “**Advanced Accounts**”, S.Chand, New Delhi, 2013.
2. S.P. Jain and K.L Narang, “**Advanced Accountancy**”, Kalyani Publishers, New Delhi, 2013.
3. S.N. Maheshwari, “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2013.
4. Arulanandam and Raman, “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
5. R. L.Gupta and M.Radhaswamy, “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi, 2012.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Theory</b>              |                            |                         |
|--|----------------------------|-------------------------|
| Subject Title : <b>INCOME TAX LAW AND PRACTICE I</b> |                            |                         |
| Subject Code: <b>11CT32</b>                          | Hours per week: <b>5</b>   | Credit: <b>4</b>        |
| Sessional Marks: <b>25</b>                           | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To equip students with provisions of income tax act, 1961 amended up-to-date.
- To enable the students to identify exempted income.
- To impart knowledge of residential status and tax liabilities.
- To familiarize students to compute income from salary, house property and other sources.

**UNIT: I** (15 Hours)

Definitions: Assessee – Previous year – Assessment year – Income - concept of income – Person – Agricultural Income – Gross Income – Total Income.

**UNIT: II** (15 Hours)

Incomes which do not form part of total income.

**UNIT: III** (15 Hours)

Determination of Residential status.

**UNIT: IV** (15 Hours)

Income from salary

**UNIT: V** (15 Hours)

Income from house property – Income from other sources.

**Text Book:**

Dr.Mehrotra & Dr.Goyal., “**Income Tax Law and Accounts**”,Sathitya Bhavan Publication,Agra.

**Reference Books:**

1. T.S.Reddy & Y.Hari Prasad Reddy., “**Income Tax theory, Law&Practice**”, Margham Publications, Chennai, 2013.
2. Dr.Vinod .Singhania, “**Direct Tax-Law and Practice**”, Taxman Publication, New Delhi, 2013.
3. B.B.Lal., “**Direct Tax**”,Konark Publisher(P)Ltd,Newdelhi,2013.
4. Bhagwathi Prasad., “**Direct Taxes-Law and Practice**”, Wishwa Prakashana,New Delhi,2013.
5. Gaur V.P.,and Narang D.B., “**Income Tax Law and Practice**”, Kalyani Publishers, New Delhi, 2013.

**NOTE:**

- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Lab</b> |                            |                         |
|--------------------------------------|----------------------------|-------------------------|
| <b>Subject Title : LAB-3: Oracle</b> |                            |                         |
| <b>Subject Code: 11CP23</b>          | <b>Hours per week: 6</b>   | <b>Credit: 4</b>        |
| <b>Sessional Marks: 40</b>           | <b>Summative Marks: 60</b> | <b>Total Marks: 100</b> |

**Objectives:**

- To acquire skills in SQL statements with various constructs
- To acquire skills in PL/SQL Programming
- To practice with stored Objects

**Exercises:**

1. Creating, modifying and dropping Tables.
2. Inserting, modifying and deleting rows.
3. Working with Decode and case. 4. Creating tables with Adding, Dropping, disabling /enabling constraints.
5. Retrieving rows with Character functions.
6. Retrieving rows with Number and Date functions.
7. Retrieving rows with Group functions and HAVING.
8. Retrieving rows with Sub Queries.
9. PL/SQL programs with control structures.
10. PL/SQL programs with Cursors.
1. PL/SQL programs with Exception Handling.
12. Creating and Calling Procedures.
13. Creating and Calling Functions.
14. Creating and Calling Packages.
15. Overloading Packages.
16. Working with Sequences, synonyms, partition, index and clusters

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III**  
(For those who joined in June 2014 and After)

| <b>PART – III : Allied Subject Theory</b>          |                            |                         |
|--|----------------------------|-------------------------|
| Subject Title : <b>DATA BASE MANAGEMENT SYSTEM</b> |                            |                         |
| Subject Code: <b>11AT31</b>                        | Hours per week: <b>5</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>                         | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To learn the basics of relational database systems.
- To practice the fundamental operations of a database system.
- To master the different query constructs and utilize the features of Oracle.

**UNIT: I** (15 Hours)

Data, Information and Information Processing, Secondary Storage Devices

**UNIT: II** (15 Hours)

Files, file organization and file structure, introduction to Database Management System.

**UNIT: III** (25 Hours)

Software Development life Cycle (SDLC) and Database Development Cycle (DDLC), introduction to Relational database management system (RDBMS)

**UNIT: IV** (20 Hours)

Database architecture and data modeling, Entity – Relationship (E-R) modeling.

**UNIT: V** (15 Hours)

Data Normalization, Relational Algebra and Relational Calculus

**Text Book:**

Alexis leon & Mathews Leon, “**Database Management System**”, leon Vikas Publishing, Chennai, 2002.

**Reference Books:**

1. Raghu Ramakrishnan & Johannes Gehrke, “**Database Management Systems**”, 2<sup>nd</sup> Edition, McGraw Hill International Edition, 2000.
2. Fred R. McFadden, Jeffrey A. Hofer & Mary.B.Prescott, “**Modern Database Management**” 5<sup>th</sup> Edition, Pearson Education Asia, 2010.



**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III**  
(For those who joined in June 2014 and After)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – IV : Skill Based Subject</b>       |                            |                         |
| <b>Subject Title : INTERNET APPLICATIONS</b> |                            |                         |
| <b>Subject Code: 11SB31</b>                  | <b>Hours per week: 2</b>   | <b>Credit: 2</b>        |
| <b>Sessional Marks: 25</b>                   | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**Objectives:**

1. To have a depth knowledge about networks.
2. To describe various transmissions and multiplexing methods.

**UNIT: I** (8 hours)

Introduction to Internet - Internet uses in modern world-Internet Service provider option and pointers.

**UNIT: II** (7 hours)

Introduction to World Wide Web – Navigating the web – Browser basics – current internet explorer features

**UNIT: III** (6 hours)

Understanding E-mail – Person – to – Person communication with E-mail – Communication with the world: using Mailing Lists

**UNIT: IV** (5 hours)

Getting Most out of the Internet – the Internet for Home – Education on the Internet – The Internet Just for fun

**UNIT: V** (4 hours)

Basic HTML tags for developing web page - online Reservations – online Recharges

**Text Book:**

P.Rizwan Ahamed, **Internet and its Applications**, Margham Publications, Chennai, 2015

**References:**

Noel Estabrook, **“Teach yourself the Internet”**, Tech Media, Publishers New Delhi, 2013.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER –IV**  
(For those who joined in June 2015 and after)

| <b>PART – I – BUSINESS HINDI - II</b> |                     |                  |
|---------------------------------------|---------------------|------------------|
| SUB. CODE: P1LH41                     | Hours per week: 4   | Credit: 3        |
| Sessional Marks: 25                   | Summative Marks: 75 | Total Marks: 100 |

- उद्देश्य:-**
1. हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
  2. हमारे ज्ञान को वृद्धि कर सकते हैं।
  3. उत्तर भातर में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

- UNIT -1**
1. व्याकरण : सुबोध हिन्दी रचना-1 (पाठ 11 से 20 तक)
  2. वाक्यों को जोड़िए
  3. वाच्य बदलिए (सिर्फ कर्तृवाच्य से कर्मवाच्य)
  4. गिनती (51-100 के साथ  $\frac{1}{4}$ ,  $\frac{1}{2}$ ,  $\frac{3}{4}$ )

- UNIT- 2 गद्य :** सुबोध हिन्दी पाठमाला-1 (पाठ 6-9 तक)

- UNIT- 3 पद्य:** सुबोध हिन्दी पाठमाला-1 (पाठ 5-9 तक)

**UNIT -4 पत्र**

1. साख परिपत्र
2. बैंक से ऋण पाने के लिए निवेदन पत्र
3. बीजक
4. नमूना माँगते हुए आवेदन पत्र

**UNIT- 5 नोटों का विस्तार करना (पाठ 1-10 मिलाना)**

**अनुवाद अभ्यास**

सुबोध हिन्दी रचना-1 (पाठ 6-10) (हिन्दी से तमिल या अंग्रेजी)

सुबोध हिन्दी रचना-1 (पाठ 6-10) (तमिल या अंग्रेजी से हिन्दी)

**समझदारी (गद्यांश) :** सुबोध हिन्दी पाठमाला-1 (कहानियों से) (पाठ 5-9)

**पाठ्य पुस्तकें**

**दक्षिण** (प्रश्नोत्तर साहित प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010

1. सुबोध हिन्दी पाठमाला-1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17)
2. सुबोध हिन्दी रचना-1 (दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17)

**निर्देशी पुस्तकें**

5. हिन्दी व्याकरण-भाग 1, प्रकाशित वर्ष : 2012  
लेखक : के.आर. गोपालन, जी.एम.वी. प्रकाशन, सेलम-636 001.
6. सुबोध हिन्दी रचना-3 (हिन्दी-3) प्रकाशित वर्ष : 2011  
प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17
7. व्याकरण प्रवेशिका, प्रकाशित वर्ष : 2011  
प्रकाशक : दक्षिण भारत हिन्दी प्रचार सभा, चेन्नै-17
8. हिन्दी व्याकरण-भाग 2, प्रकाशित वर्ष : 2011  
लेखक : सी.एस. कामराज, जी.एम.वी. प्रकाशन, सेलम-636 001.

**DEPARTMENT OF ENGLISH**  
**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV**  
(For those who joined in June 2015 and After)

**DEPARTMENT OF ENGLISH**

**SPOKEN ENGLISH – II**

**Objectives:**

- To develop the reading habit of the students.
- To develop the communication skills of the students.
- To enrich the vocabulary of the students.

**Text Books Prescribed**

Third Semester – The Sun also rises by Ernest Hemingway. [15 Hours]

Fourth Semester – The Strange Case of Dr. Jekyll and Mr. Hyde [15 Hours]  
by R.L. Stevenson.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Theory</b>     |                            |                         |
|---|----------------------------|-------------------------|
| <b>Subject Title : CORPORATE ACCOUNTING</b> |                            |                         |
| <b>Subject Code: 11CT41</b>                 | <b>Hours per week: 7</b>   | <b>Credit: 5</b>        |
| <b>Sessional Marks: 25</b>                  | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**Objectives:**

- To familiarize with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- To enable students to prepare the financial statements of joint stock companies.
- To understand the procedure for valuing the good will and share of companies to acquire a business.

**UNIT: I** (21 Hours)

Company Accounts – issue, forfeiture and reissue of shares – Redemption of preference shares – Issue and Redemption of Debentures as per Companies Act 2013

**UNIT: II** (21 Hours)

Pre-Incorporation Profit– Final Accounts of companies as Revised Schedule VI (managerial remuneration excluded)

**UNIT: III** (21 Hours)

Valuation of Goodwill and shares

**UNIT: IV** (21 Hours)

Amalgamations as per AS 14 and Internal Reconstruction of companies

**UNIT: V** (21 Hours)

Liquidation of companies – Order of payment - Preferential Creditors – Statements of Affairs – Deficiency or Surplus Account – Liquidator’s final statement of Account.

**Text Book:**

T.S.Reddy and A. Murthy, “**Corporate Accounting**”, Margham Publications, Chennai, 2015

**Reference Books:**

1. M.A. Arulanandam & K.S Raman, “**Advanced Accountancy**”, Himalaya Publishing House, Mumbai, 2013.
2. S.P. Jain and K.L. Narang, “**Advanced Accountancy II**”, Kalyani Publishers, New Delhi, 2013.
3. R.L. Gupta and M.Radhaswamy, “**Advanced Accountancy- Volume II**”, Sultan Chand & Sons, New Delhi, 2012.
4. M.C.Shukla and T.S.Grewal, ‘**Advanced Accountancy**’, S.Chand, New Delhi, 2013.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV**  
(For those who joined in June 2014 and After)

| <b>PART – III : Core Subject Theory</b>                 |                            |                         |
|---|----------------------------|-------------------------|
| Subject Title : <b>INCOME TAX LAW AND PRACTICE – II</b> |                            |                         |
| Subject Code: <b>11CT42</b>                             | Hours per week: <b>5</b>   | Credit: <b>4</b>        |
| Sessional Marks: <b>25</b>                              | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To familiarize the students with computation of profits and gains from business/profession and capital gains.
- To impart knowledge of the clubbing of income and set-off and carry forward of losses.
- To equip students with the assessment of individual-assessment of firm.
- To gain knowledge of deductions, tax authorities and assessment procedure.

**UNIT: I** (15 Hours)  
Computation of profits and gains from business / profession – Capital Gains.

**UNIT: II** (15 Hours)  
Income of other persons including assessee's total income Aggregation of incomes and set-off and carry forward of losses.

**UNIT: III** (15 Hours)  
Deductions from gross total income.

**UNIT: IV** (15 Hours)  
Assessment of Individual – Assessment of Firm.

**UNIT: V** (15 Hours)  
Income tax Authorities Different types of assessments.

**Text Book:**

Dr.Mehrotra & Dr.Goyal,,"**Income Tax Law and Accounts**",Sathitya Bhavan Publication,Agra.

**Reference Books:**

1. T.S.Reddy & Y.Hari Prasad Reddy,,"**Income Tax theory, Law&Practice**",Margham Publications,Chennai.
2. Dr.Vinod .Singhania,"**Direct Tax-Law and Practice**",Taxman Publication,New Delhi.
3. B.B.Lal,,"**Direct Tax**",Konark Publisher(P)Ltd,Newdelhi.
4. Bhagwathi Prasad,,"**Direct Taxes-Law and Practice**",Wishwa Prakashana,New Delhi.
5. Gaur V.P.,and Narang D.B.,,"**Income Tax Law and Practice**",Kalyani Publishers,New Delhi.

**Note:**

- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively
- Amendments made upto 6 months prior to the date of examination is to be followed

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER IV**  
(For those who joined in June 2015 and after)

| <b>PART – III : Core Subject Lab</b> |                            |                         |
|--------------------------------------|----------------------------|-------------------------|
| <b>Subject Title : LAB-4: Tally</b>  |                            |                         |
| <b>Subject Code: 11CP43</b>          | <b>Hours per week: 6</b>   | <b>Credit: 4</b>        |
| <b>Sessional Marks: 40</b>           | <b>Summative Marks: 60</b> | <b>Total Marks: 100</b> |

**OBJECTIVES:**

- To bridge the academic knowledge and professional implementation.
- To provide first-hand knowledge on the procedure of analyzing, recording and reporting of financial transaction in Tally.ERP 9.
- To equip job seeker for professional accounting career.
- To help future entrepreneur in managing their financial accounting along with business operation.

**Lab: 1** Preparation of Trail Balance, Profit & Loss Account and Balance Sheet by creating necessary (Accounting Information) Primary Groups, Sub Groups, and Ledger accounts with opening Balance.

**Lab: 2** Preparation of Day Book by entering the Accounting transactions in accounting Vouchers.

**Lab: 3** Preparation of Stock Summary by Creating necessary (Inventory Information) Simple and Compound Unit of Measure, Stock Group, Stock Category, Stock Items and Stock Category.

**Lab: 4** Preparation of Profit and Loss account and Balance sheet by creating both accounting and Inventory information with opening and closing stock.

**Lab: 5** Preparation of Profit and Loss account and Balance sheet by creating both accounting & Inventory information with opening and closing stock with Adjustment entries.

**Lab: 6** Preparation of Stock Movement Register by entering Pure Inventory vouchers.

**Lab: 7** Preparation of Statement of Accounts of Outstanding Receivables and Payables (Age wise Analysis) by activating maintain Bill wise details Option in F11 Accounting Features

**Lab: 8** Preparation of Statement of Accounts of Interest Receivables and Payables by activating Interest Calculation Option in F11 Accounting Features.

**Lab:9** Preparation of Statement of Accounts of Cost Centres and Cost Category by activating Cost Centres and Cost Category Option in F11 Accounting Features.

**Lab: 10** Preparation of Statement of Inventory of Expiry Batches by activating Batch wise details option in F11 Inventory Features.

**TEXT BOOK:**

S.Krishnamoorthy, **Computerized Accounting Using Tally ERP-9**, Venus Publishers, Madurai, 2013.

**REFERENCE BOOKS:**

1. **Learning Tally ERP 9 from Accounting to ERP**, Sahaj Enterprises, Bangalore, 2013.
2. **Tally ERP 9**, Tally Solutions Pvt. Ltd., Bangalore, 2013.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV**  
(For those who joined in June 2014 and After)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – III : Allied Subject Theory</b>  |                            |                         |
| Subject Title : <b>BUSINESS STATISTICS</b> |                            |                         |
| Subject Code: <b>11AT41</b>                | Hours per week: <b>5</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>                 | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To enable the students to learn the statistical methods and their applications in commerce.
- To understand the various statistical methods in application to business.
- To acquire the knowledge on basic concepts of statistics.
- To enable the students to apply statistical techniques to solve business problems.

**UNIT: I** (18 Hours)

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** (18 Hours)

Measures of Central Tendency – Mean – Median – Mode – Quartiles – Deciles – Geometric Mean– Harmonic Mean – Weighted Average Mean.

**UNIT: III** (18 Hours)

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Lorenz Curve – Measures of Skewness - Correlation Analysis – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Simple Regression Analysis.

**UNIT: IV** (18 Hours)

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

**UNIT: V** (18 Hours)

Index Numbers – Meaning – Utility – Methods – Construction of Wholesale Index Number – Unweighted Index Number – Simple Aggregative Method – Average of Price Relatives Method – Weighted Index Number – Weighted Average of Price Relatives – Weighted Aggregative Index Number – Mathematical Test of Consistency for Index Numbers – Time Reversal Test – Factor Reversal Test.

**Text Book:**

R.S.N. Pillai and Bhagwati, “**Statistics**”, S.Chand & Co., New Delhi, 2013.

**Reference Books:**

1. Gupta S.P, “**Statistical Methods**”, Sultan Chand & Sons. New Delhi, 2013.
2. Vittal P.R.,”**Business Statistics**”, Margham Publications, Chennai, 2013.
3. Gupta,S.C. and Kapoor.,V.K.,”**Fundamentals Of Applied Statistics**”, Sultan Chand And Sons Publishers, New Delhi, 2013.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV**  
(For those who joined in June 2014 and After)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – IV : Skill Based Subject</b>     |                            |                         |
| Subject Title : <b>DESK TOP PUBLISHING</b> |                            |                         |
| Subject Code: <b>11SB41</b>                | Hours per week: <b>2</b>   | Credit: <b>2</b>        |
| Sessional Marks: <b>25</b>                 | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To acquire knowledge in image editing through Photoshop 6
- To acquire knowledge in designing and animation through Flash.

**UNIT: I** (8 hours)

Getting started with page maker – The page maker window – Working with first publication – Working with text – Multiple text blocks

**UNIT: II** (6 hours)

Editing text – The story editor – searching by format – replace the text – correcting mistakes – saving publication

**UNIT: III** (6 hours)

Formatting text - Changing the font – Aligning the text – style sheet – Bullets and numberings

**UNIT: IV** (6hours)

Master pages – placing elements on master pages – creating master pages applying, removing and editing a master page – working with columns

**UNIT: V** (4 hours)

Working with graphics and objects – Getting familiar with graphics – cropping a graphics – links – reestablishing lost links

**Text Book:**

Vikas Gupta, “**Comdex DTP Course Kit**” Dream tech press, New Delhi, 2013.

**Reference Books:**

1. Orwing, “Adobe Photoshop Cs4 How Tos: 10 Esential Techniques”, Pearson Education, 2013.
2. Dowd Reinhardt, “Adobe Flash Cs4 Profesional Bible”, John Wiley & Sons 2013.
3. Mc Cleland Deke, “Photoshop 6 for windows Bible”, IDG books India (P) Ltd.2012.



**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V**  
(For those who join in June 2015 onwards)

| <b>PART II – Paper I</b>                              |                   |                         |
|---|-------------------|-------------------------|
| Subject Title : <b>English for Career Development</b> |                   |                         |
| Subject Code: <b>P2LE51</b><br><b>P2CE51</b>          | Hours per week: 1 | Credit: 1               |
| Sessional Marks: <b>100</b>                           |                   | Total Marks: <b>100</b> |

Total number of hours: 15 hours

**Objectives:**

- To make students face Competitive Examinations with confidence
- To train students in writing book reviews
- To make them write reports, resolutions, minutes
- To make them prepare agenda for meeting.

**Unit I**

- Comprehension

**Unit II**

- Spotting the Errors
- Sentence Improvement
- Voice
- Preposition
- Cloze Test or Numbered Gaps

**Text Book:** *Objective English for Competitive Examinations*, Hari Mohan Prasad and Uma Rani Sinha, Tata McGraw Hill Education Private Limited, New Delhi.

**Unit III**

- Preparation of Short Speeches

**Unit IV**

- Report-writing

**Unit V**

- Preparation of Agenda, Resolutions, Minutes

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V**  
(For those who joined in June 2014 and After)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – III : Core Subject Theory</b>               |                            |                         |
| Subject Title : <b>COST AND MANAGEMENT ACCOUNTING</b> |                            |                         |
| Subject Code: <b>11CT51</b>                           | Hours per week: <b>6</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>                            | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To gain knowledge with the various concepts and elements of cost
- To familiarize the students on the importance of cost ascertainment, reduction and control
- To acquaint the students, the management accounting techniques that facilitates managerial decision – making.

**UNIT: I** (18 Hours)

Definition of Costing – objects and advantages of costing – differences between cost accounting and financial accounting – installation of a costing system – classification of cost – elements of cost – preparation of cost sheet.

**UNIT: II** (18 Hours)

**Material:** Purchase procedure – methods of pricing material issues – Economic order Quantity – Inventory control – stock levels – stock Turnover – Ratio – ABC analysis.

**Labour:** Time keeping and pay roll accounting – methods of wage payment – treatment of overtime, bonus, holiday pay and idle time – labour turnover ratio.

**UNIT: III** (18 Hours)

**Overheads :** classification - production overhead – allocation and apportionment – primary and secondary including inter departmental transfers – methods of absorption – under absorption and over absorption of over heads – control of administrative, selling and distribution overhead. Reconciliation of cost and financial Books.

**UNIT: IV** (18 Hours)

Management Accounting- Meaning- Difference between Financial accounting vs Cost accounting and Management accounting vs Financial accounting – Ratio analysis- Meaning – Advantages – Limitations – Computation of accounting ratio from profit and loss account and balance sheet ( simple problems).

**UNIT: V**

(18 Hours)

Fund flow analysis- Meaning – Difference between Funds flow statement and Income statement – Schedule of changer in working capital – calculation of funds from operations – Preparation of funds flow statement.

Cash flow statement – Meaning – Computation of cash from operations – Preparation of cash flow statement.

**Text Books:**

Ramachandran and Srinivasan, “**Cost Accounting**” Sri Ram Publication, Trichy, 2012.

Ramachandran and Srinivasan – “**Management Accounting**” Sri Ram Publication, Trichy, 2004.

**Reference Books:**

1. RSN Pillai, “**Cost Accounting**” Margham Publication, 2008.
2. TS Reddy & Y. Hari Prasad Reddy, “**Management Accounting**”, Chanta Sultan chand & Sons New Delhi 2007

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V**  
(For those who joined in June 2014 and after)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – III : Core Subject Theory</b>  |                            |                         |
| Subject Title : <b>INDIRECT TAX LAWS</b> |                            |                         |
| Subject Code: <b>11CT52</b>              | Hours per week: <b>7</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>               | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To gain the knowledge about indirect taxes which are exists in india.
- To equip students with the Central Excise Act.
- To familiarize the student on the Central Sales Tax Act.
- To help students to understand the services tax and value added tax.

**UNIT: I** (18 hours)

Indirect Tax- Meaning of Taxes, Cess – Features of good Taxation system - objectives of Taxation – Types of Taxation – Direct and Indirect Taxes – Meaning, Advantages, Disadvantages – Differences.

**UNIT: II** (18 hours)

Central Excise Act,1944- Meaning of excise duty – Objectives – Definitions – Factory, Manufacturer – manufacturing – curing– Kinds of basis of excise duty- Registration for Central Excise Customs duty –Meaning – Types – Prohibition for import to of exports – Warehousing – Drawbacks of customs duty.

**UNIT: III** (18 hours)

Central Sales Tax Act, 1956- Scope and levy of tax under the Act- Registration procedure – Inter-state sale – Sale in the course of import and export – Determination of turnover.

**UNIT: IV** (18 hours)

Service Tax- Scope and Coverage- Rate of service tax – Valuation of Taxable services for charging services tax – Collection and Recovery of Service Tax – Payment of service tax- Registration – Assessment – Returns.

**UNIT: V** (18 hours)

Value Added Tax – Meaning – Objectives – Features of VAT - Levy and types of VAT- Methods of computation of VAT.

**Text Book:**

V.Balachandran - “**Indirect Taxation**”, Sultan Chand & Sons, New Delhi, 2014.

**Reference Books:**

1. V.S.Datey, “**Indirect Taxes**” Taxmann Publications (P) Ltd, New Delhi, 2014.
2. Dr.H.C.Mehrotra,Prof.V.C.Agarwal,”**Indirect Taxes**”,Sahitya Bawan Publications, New Delhi.2014.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV**  
(For those who joined in June 2015 and After)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – III : Core Subject Lab</b>       |                            |                         |
| Subject Title : <b>LAB-5: VISUAL BASIC</b> |                            |                         |
| Subject Code: <b>11CP53</b>                | Hours per week: <b>6</b>   | Credit: <b>4</b>        |
| Sessional Marks: <b>40</b>                 | Summative Marks: <b>60</b> | Total Marks: <b>100</b> |

**Objectives:**

- To familiarize the students with computation of profits and gains from business/profession and capital gains.
- To impart knowledge of the clubbing of income and set-off and carry forward of losses.
- To equip students with the assessment of individual-assessment of firm.
- To gain knowledge of deductions, tax authorities and assessment procedure.

**UNIT: I**

Starting a new project -The properties of window -common form properties -Scale properties -Color properties -Making a form responsive -Printing a visual representation of a form -Types -Creating stand-alone windows programs -The tool box - Creating Controls - The name (Control Name) Property -Properties of command buttons -Simple event procedures for command buttons -Access Keys - Image Controls -Text Boxes -labels -Navigating between controls -Message boxes - The Grid -The ASCII representation of forms.

**UNIT: II**

Statements in Visual Basic -Variables -Setting properties with code – data Types - Working with variables -More on strings -More on numbers -Constants - Input Boxes - Displaying information on a form - The format function -Picture boxes -Rich Text Boxes -The Printer Object -Determinate loops -Indeterminate loops -Making decisions -Select case -Nested If- Then's The Go To -String Functions - Numeric functions -Date and Time functions -financial functions.

**UNIT: III**

Function procedures -sub procedures -Advanced uses or producers and functions using the Object Browser to Navigate among your subprograms -List: One-dimensional arrays- Arrays with more than one dimension -Using Lists and Arrays with functions and procedures - The new array-based string - Records (User-Defined Types).

**UNIT: IV**

The With Statement - Enums -Control arrays -list and Combo Boxes -The Flex grid control -Code Modules: global Procedures- The Do Events Function and Sub Main -Accessing Windows functions -Error Trapping -Creating an Object in Visual Basic - Building your own classes.

## **UNIT: V**

Fundamentals of graphics -Screen Scales -The line and shape controls - Graphics via code -Lines and Boxes -Circles, Ellipses, and Pie Charts. The Mouse even procedures - Dragging and dropping operations -File commands -Sequential files -Random access files - Binary files -Sharing files -File System Controls -The file system objects -The Clip Board - Running another windows programs from within.

### **Text Book:**

Gray Cornell, "**VISUAL BASIC 6 from the GROUND UP**", Tata McGraw Hill Edition, 1999.

### **Reference Books:**

4. Peter Norton's & Michael Groh, "Guide to Visual Basic 6 Techmedia", 1998.
5. Paul Sheriff, "**Visual Basic**", PHI -1999.
6. Evangelus Petroutsos, "**Mastering Visual Basic 6**", BPB Puhlnata.
7. David lung and Jeff Kent, "**Visual Basic**", Annotated archives TMH, 1999.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V**  
(For those who joined in June 2015 and After)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – III : Elective Subject</b>    |                            |                         |
| Subject Title : <b>JAVA PROGRAMMING</b> |                            |                         |
| Subject Code: <b>11EP5A</b>             | Hours per week: <b>7</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>              | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To provide the basics of Object Oriented paradigms
- To practice the principles of programming languages.
- To practice threading and exception handling with Java
- To understand the basic programming constructs of Java Language.
- To develop programs for window application or Web application.

**UNIT: I**

(15 Hours)

An overview of Java: Object oriented programming- -Two control statements-using blocks of code-lexical issues-the java class libraries. Data types variables and arrays: The simple types-integers-floating point types-characters-Booleans-a closer look at literals-variables-type conversion and casting-automatic type promotion in expressions-arrays. Operators: Arithmetic operators-the bitwise operators-relational operators-boolean logical operators-the assignment operator-the operator precedence-using parentheses. Control statements: Java selection statement-iteration statement-jump statement.

**UNIT: II**

(15 Hours)

Introducing classes: Class fundamentals-declaring objects-assigning objects reference variables-introducing methods-constructors-the this key word-garbage collection-the finalize () method. A closer look at method and classes: Overloading methods-using objects as parameters-a closer look at argument passing-returning objects-recursion-introducing access control-understanding static-introducing final-arrays revisited-introducing nested and inner classes-exploring the string class-using command-line argument.

**UNIT: III**

(15 Hours)

Inheritance: Inheritance basics-using super-creating a multilevel hierarchy-when constructor are called-method overriding-dynamic method dispatch-using abstract classes-using final with inheritance-the object class. Packages and interfaces: Packages-access production-importing packages-interfaces. Exception handling: Exception handling fundamentals-expression types-uncaught exceptions-using try and catch-multiple catch clauses-nested try statement-throw-throws-finally-java's built-in expressions-creating your own exception subclasses-using exceptions.

**UNIT: IV**

(15 Hours)

Multithreaded programming: The java thread model-the main thread-creating a thread-creating multiple threads-using is alive () and join ()-thread priorities-synchronization-inter thread communication-suspending, resuming and stopping thread- using multithreading. I/O applets and other topics:

**UNIT: V**

(15 Hours)

String handling: The string constructors-string lengths-special string operators-character extraction-string comparison-searching strings-modifying a string-data conversion using value of ()-changing the case of characters within a string-string buffer

**Text Book:**

Patrick Naughton & Herbert Schidt, “**The complete reference of Java 2**”, Tata Mc Graw Hill P Ltd. ND, 2012.

**Reference books:**

1. Balagurusamy(E), “**Programing with JAVA**”, Tata Mc Graw Hill P Ltd. ND, 2008.
2. S. Horstmann, Garucornell, “**Core java volume II Advanced features**”, Climatic Press, First Edition 2000.
3. Vardtanpiroumian, “**Java GUI development**”, Climatic Press, First Edition 2000.
4. Jasonhunter, O, “**Java servlet programming**”, Tata Mc Graw Hill Publication Ltd. ND, 2008



**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V**  
(For those who joined in June 2015 and After)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>Part – IV : Common Subject Theory</b>     |                            |                         |
| <b>Subject Title : Environmental studies</b> |                            |                         |
| <b>Subject Code: ESUG51</b>                  | <b>Hours per week: 2</b>   | <b>Credit: 2</b>        |
| <b>Sessional Marks: 25</b>                   | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**2hrs/week 24hrs**

**Objectives**

- ❖ Disseminate information of Environment of national and international issues
- ❖ Environmental consciousness creation among the students
- ❖ Facilitation of environmental leadership among students

**Unit-I** 5 hrs

Introduction – Nature, scope and importance of Environmental studies –  
Natural Resources and conservation – forest, water and energy.

**Unit-II** 5 hrs

Ecosystem – concept – structure and function, energy flow, food chain, food  
web and ecological pyramids

**Unit-III** 5hrs

Biodiversity – definition, types – values – India, a mega diversity zone –  
Hotspots – Endangered and endemic species – threat to biodiversity and  
conservation

**Unit-IV** 5 hrs

Environmental pollution – Air pollution- causes and effect – Ozone  
depletion – Global warming – acid rain – Water pollution – Noise pollution – Solid  
waste management – Nuclear hazard

**Unit-V** 4hrs

Human population and the environment – Population growth – variation  
among nations – effects of population explosion – family welfare programme –  
environment and human health.

**Text book**

**R.Murugesan** , Environment studies – (2009), Milleneum Pub. Madurai-16

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V**  
(For those who joined in June 2014 and After)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – IV : Skill Based Subject</b>                       |                            |                         |
| <b>Subject Title : COMMERCE FOR COMPETITIVE EXAMINATIONS</b> |                            |                         |
| Subject Code: <b>11SB51</b>                                  | Hours per week: <b>2</b>   | Credit: <b>2</b>        |
| Sessional Marks: <b>100</b>                                  | Summative Marks: <b>--</b> | Total Marks: <b>100</b> |

**Objectives:**

- To create awareness among the students, about various competitive examinations..
- To plan and conduct coaching and training programmes for successful participation in competitive examination.
- To preparing for any competitive examinations can utilize this paper to improve their skills.

**UNIT: I** (5 Hours)

General English: This unit is designed to test candidates understanding of the English language and its correct usage; his writing ability would also be tested. It also includes questions on paragraph/writing, report writing/letter writing etc.

**UNIT: II:** (5 Hours)

Arithmetic Ability: This unit will cover number system including questions on simplification, decimals, fractions, LCM, HCF, ratio and proportion, percentage, average, profit and loss, discount, simple and compound interest, mensuration, time and work time and distance, tables and graphs, etc.

**UNIT: III:** (5 Hours)

**Reasoning Ability:** This unit covers questions of both verbal and non verbal type. It includes questions on analogies, similarities, differences, space visualization, problem solving, analysis, judgement, decision making, visual memory, discrimination observation, relationship, concepts, arithmetical reasoning, verbal and figure classification, arithmetical number series etc. This unit also includes questions designed to test the candidates' abilities to deal with abstract ideas, any symbols and their relationships, arithmetical computations and other analytical functions.

**UNIT: IV** (5 Hours)

General Awareness: This unit is designed to test knowledge of current events and of such matters of every day observation and experience in their scientific aspects as may be expected of an educated person. The test also includes questions relating to India and its neighbouring countries especially pertaining to Sports, History, Culture, and Geography, economic scene, General polity, Indian Constitution and scientific research, etc.

**Text book:**

Materials Prepared by the Department of Commerce (CA).

**Reference books:**

1. Hari Mohan Prasad and Uma Rani Sinha., “**Objective English For Competitive Examinations**”, Tata Mcgraw- Hill Education, New Delhi, 2013.
2. R.S, Aggarwal., “**Quantitative Aptitude For Competitive Examinations**”, S.Chand Publishing, 2014.
3. R.S, Aggarwal., “**A Modern Approach to Verbal & Non Verbal Reasoning**”, S.Chand Publishing, 2014.
4. Archana Jaiswal., “**Text Book Of Quickest Mathematics**”, Kiranprakashan Pvt.Ltd. New Delhi, 2013.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who join in June 2015 onwards)

|  |                   |                         |
|--|-------------------|-------------------------|
| <b>PART II – Paper I</b>                                   |                   |                         |
| Subject Title : <b>English for Professional Excellence</b> |                   |                         |
| Subject Code: <b>P2LE61, P2CE61</b>                        | Hours per week: 1 | Credit: 1               |
| Sessional Marks: <b>100</b>                                |                   | Total Marks: <b>100</b> |

Total number of hours: 15 hours

**Objectives:**

- To make students face Competitive Examinations with confidence
- To prepare students to face interviews
- To make students familiar with books and authors in English literature
- To make students prepare resume
- To motivate students to participate in Group Discussion

**Unit I**

- Sentence Completion
- Sentence Fillers
- Synonym
- Antonym
- Idioms and Phrases
- Substitution

**Unit II**

- Sentence Re-Arrangement
- Jumbled sentences
- Paragraph Reconstruction
- Analogy

**Text Book** *Objective English for Competitive Examinations*, Hari Mohan Prasad  
Uma Rani Sinha, Tata McGraw Hill Education Private Limited,  
New Delhi.

**Unit III**

- Interview Skills
- Body Language

**Unit IV**

- Debate

**Unit V**

- Resume writing
- Group discussion

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who joined in June 2014 and After)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – III : Core Subject Theory</b> |                            |                         |
| Subject Title : <b>AUDITING</b>         |                            |                         |
| Subject Code: <b>11CT61</b>             | Hours per week: <b>6</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>              | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To create interest in the minds of students towards auditing profession.
- To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an auditor.
- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and profession standards.

**UNIT: I** (21 Hours)

Auditing – Meaning – Objectives – Auditor’s Qualification and Disqualification – Duties – Rights – Status – Appointment – Removal – Preliminaries before beginning of audit work.

Conduct of Audit : Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

**UNIT: II** (21 Hours)

Internal control: Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credit Purchases – Credit Sales Payment of wages – Closing stock.

**UNIT: III** (21 Hours)

Vouching: Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and credit sales-payments in respect of wages, salaries, and rent, cash and credit purchases

**UNIT: IV** (21 Hours)

Verification and valuation of Assets and Liabilities. Verification – Meaning – Valuation – Principles – Classification of assets – Fixed assets and current assets and intangible assets-classification of liabilities – Reserves & Surplus.

**UNIT: V** (21 Hours)

Liabilities of Auditor: Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

**Text Book:**

B.N. Tandon., “**Practical Auditing**”, S.Chand publishers,New Delhi,2013.

**Reference Books:**

1. Tandon, B.N.,S.Sudharsanam,and S.Sudharabahu., “**A Handbook Of Practical Auditing**”, S.Chand And Co.Ltd., New Delhi,2013.
2. Jedadish Prakash., “**Auditing Principles,Practices and Problems**”,Kalyani Publishers Ltd.,New Delhi,2012.
3. D.D.Sharama., “**Auditing**”, Sahitya Bhavan., New Delhi, 2013

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who joined in June 2015 and After)

|                                      |                            |                         |
|--------------------------------------|----------------------------|-------------------------|
| <b>PART – III : Elective Subject</b> |                            |                         |
| Subject Title : <b>WEB DESIGNING</b> |                            |                         |
| Subject Code: <b>11EP6A</b>          | Hours per week: <b>6</b>   | Credit: <b>5</b>        |
| Sessional Marks: <b>25</b>           | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objective:**

- To impart knowledge about the technologies and their applications
- To understand the basics of web designing and to use open source tools.  
To highlights the basic concepts of HTML and helps the students
- To equip with the programming skills in implementing and developing web based Applications.

**UNIT: I**

(15 Hours)

Introduction of Web Design: Introduction to HTML: Designing a Home Page – History of HTML – HTML Generations – HTML Documents Anchor Tag – Hyper links.

**UNIT: II**

(15 Hours)

Head and Body Section: Header section – Title – Prologue – Links – Colorful Web Page background – colors – background color – text color – link colors – Comment Lines. Designing the Body Section: Heading aligning the headings – Horizontal Rule – Paragraph – Tab Settings – Images – Pictures – Embedding PNG Format images.

**UNIT: III**

(13 Hours)

Ordered and Unordered Lists: Unordered lists – Heading in a list – Ordered lists – Type attribute – Nested lists. Table Handling: Tables – Table Creation in HTML – Width of the table and Cells – Cells spanning multiple rows and columns – Coloring cells – Column Specification.

**UNIT: IV**

(20 Hours)

Frames: Frameset Definition – pixel unit – percentage unit – fraction unit – Frame definition – Src, name, margin, scrolling and noresize attributes – Nested Framesets.

Forms: Action attribute – method attribute – enctype attribute – Dropdown list – Check boxes – radio buttons – text field – text area – password – hidden files – submit and reset buttons.

**UNIT: V**

(20 Hours)

DHTML and Style sheets: Definition – elements of styles – linking a style sheet to an HTML document – In – line styles- External style sheets – internal style sheets – multiple styles. A Web Page Design Project: Frameset Definition – animals – Birds – Fish.

**Text Book:**

C. Xavier – “**World Wide Web Design with HTML**”, Tata McGraw – Hill Edition 2013.

**Reference Books:**

1. Firuza Aibara, “**HTML for beginners**”, SPD, February 2013 Edition.
2. Daniel Gra, “**Web Design Fundamentals Hand Book**” Climatic Press, First Edition 2000.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who joined in June 2014 and After)

|  |                          |                  |
|--|--------------------------|------------------|
| <b>PART – III : Elective Subject</b>             |                          |                  |
| Subject Title : <b>Project &amp; Viva - Voce</b> |                          |                  |
| Subject Code: <b>11PV61</b>                      | Hours per week: <b>8</b> | Credit: <b>5</b> |

**Objectives:**

- To provide skills to identify a problem to be automated with social relevance.
- To develop skills in analyzing real world problems and prepare problem statements
- To design with various design representation including architectural design, database design and GUI design
- To apply the coding skills and develop the system
- To prepare test cases and test the system through unit testing, integration testing and acceptance testing
- Apply proper validation to the system developed.
- To prepare user manual and maintenance guidelines
- To provide documentation and presentation skills

Mode of Evaluation: Internal

| <b>Components</b>        | <b>Review 1</b> | <b>Review 2</b> | <b>Final Review</b> |
|--------------------------|-----------------|-----------------|---------------------|
| Documentation            | 10              | 10              | 20                  |
| Seminar<br>/presentation | 20              | 10              | 20                  |
| Viva-voce                | 20              | 10              | 20                  |
| Demo                     |                 | 20              | 40                  |
| <b>Total</b>             | <b>50</b>       | <b>50</b>       | <b>100</b>          |



**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI  
(For those who joined in June 2014 and After)**

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – IV : Common Subject Theory</b> |                            |                         |
| <b>Subject Title : Value Education</b>   |                            |                         |
| <b>Subject Code: VEUG61</b>              | <b>Hours per week: 2</b>   | <b>Credit: 2</b>        |
| <b>Sessional Marks: 25</b>               | <b>Summative Marks: 75</b> | <b>Total Marks: 100</b> |

**UNIT I:** The heart of Education: [6 hours]

Introduction – Eternal Value – Integrated approach to value education - one for all and all for one – Responsibilities of a citizen – Habit Vs wisdom – purifying mind pollution – Respect for all Religions – Parents, teachers and fellow students – The need and benefit of exercise and meditation for students.

**UNIT II:** The Value of Body and Life Energy [6 hours]

Introduction – what are the causes for pain, Disease and death? Three Basic needs for all living Beings – Personal Hygiene Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

The Marvelous nature of mind

Introduction- Bio-magnetism – The base of the mind – characterisation of the Genetic Centre – mental frequency – practice for a creative mind - benefits of meditation.

**UNIT III:** Analysis of Thought [6 hours]

Introduction – An Exposition on the nature of thought– six roots for thoughts – Introspection for analysis of thoughts-practical techniques for analysis of thoughts. Benefits of Blessings

Effects of good vibrations – Make Blessing a Daily Habit

**UNIT IV:** Moralisation of Desire [6 hours]

Introduction – moralization of desire - Analyse your desires – Summary of practice.

Neutralisation of Anger:

Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception about anger – will power and method success through awareness – method of neutralisation of anger.

**UNIT V:** Eradication of Worries [6 hours]

Worry is a mental disease – Nature’s Law of cause and effect – factors beyond our control – How to deal with problems – analyse your problem and eradicate worry Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the five fold moral culture.

**Text Book: Value Education for Health, Happiness and Harmony**

Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar A Wing of World Community Service Centre

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who joined in June 2014 and After)

|  |                            |                         |
|--|----------------------------|-------------------------|
| <b>PART – IV : Skill Based Subject</b> |                            |                         |
| Subject Title : <b>NETWORKING</b>      |                            |                         |
| Subject Code: <b>11SB61</b>            | Hours per week: <b>2</b>   | Credit: <b>2</b>        |
| Sessional Marks: <b>25</b>             | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objectives:**

- To understand the different types of network and directory services.
- To design a network and configure the networking resources and the administrative and manage Networks in an organization.

**UNIT: I**

**Networks**-protocols and standards-line configuration –topology-  
Transmission mode –categories of networks-inter networks

**UNIT: II**

**Transmission media:** guided media-Unguided media-media comparison.

**UNIT: III**

**Local Area Networks:** Project 802 – Ethernet – Other Ethernet network –  
Token Bus – Token Ring.

**UNIT: IV**

**Networking and Internetworking devices:** Repeaters Bridges – Routers –  
gateways – Other devices.

**UNIT: V**

**Application Layer:** Client/ Server Model – Bootstrap protocol (BOOTP)  
and Dynamic Host Configuration Protocol (DHCP) – Domain Name System (DNS)  
– Telnet – File Transfer Protocol (FTP) – Trivial File Transfer Protocol (TFTP) –  
Simple Mail Text Transfer Protocol (HTTP) – World Wide Web (WWW).

**Text book:**

Leon (Alexis), “**Internet for Every one**”, Vijay Nicele Imprints Pvt LTD,  
2004.

**Reference Books:**

1. Deitel(P.3), “Internet&WWW how to program”, Pearson Education, 2010
2. Rajkamal, “Internet & Web Technologies”, Tata Mc Graw Hill P Ltd. ND, 2009

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who joined in June 2014 and After)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – IV : Skill Based Subject</b>      |                            |                         |
| Subject Title : <b>HARDWARE MAINTENANCE</b> |                            |                         |
| Subject Code: <b>11SB62</b>                 | Hours per week: <b>2</b>   | Credit: <b>2</b>        |
| Sessional Marks: <b>25</b>                  | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**Objective:**

- To impart knowledge about the technologies
- To understand the basics of system devices
- To learn the Installing the Motherboard

**UNIT: I**

Understanding PC Hardware: PC systems: PC systems – PC Configurations – The Three Main Units – The system unit – The mother board: Functional Block Diagram – Processors- Supports Chips – I/O Expansion Slots.

**UNIT: II**

Floppy disk drive and controller: Disk basics – Floppy disk drive subassemblies – Floppy disk drive controller. Hard disk drive and controller: History of the Disk Drive – Hard disk trends – Hard disk Subassemblies – Hard disk drive controller.

CD-ROM disk and drive: compact disk – Basics. Types – CD Drive mechanisms – Digital versatile Disks.

**UNIT: III**

Keyboard mouse and monitor: Key board: PC Keyboard Operation – Interface and Signals – Advanced Keyboards. Mouse: Types and operation – Connections and Signals – Monitor: Video basics creating the Screen Image – Display Adapter Standards – Monitor types and resolution.

**UNIT: IV**

PC Installation: Installing the Motherboard: Installing the mother board – adding memory modules – BIOS setup. Devices Installation: Key board Installation / mouse installation – monitor installation – floppy drive installation – hard disk installation – CD drive installation. Operating System Installation: DOS installation – Windows Installation.

**UNIT: V**

PC Troubleshooting: Troubleshooting: The right approach to troubleshooting – general diagnostic Techniques. Diagnostic, Troubleshooting and Repair Tools: POST – diagnostic software – Diagnostic Hardware tools

**Text Book:**

M. Radhakrishnan, D. Balasubramanian, “**Computer installation and Troubleshooting**”, ISTE learning material centre, First Edition, 2012

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who joined in June 2014 and After)

| <b>Part IV : Skill Based Subject</b>        |                             |                         |
|---|-----------------------------|-------------------------|
| <b>Subject Title : BUSINESS MATHEMATICS</b> |                             |                         |
| <b>Subject Code: 11SB63</b>                 | <b>Hours per week: 2</b>    | <b>Credit :2</b>        |
| <b>Seasonal Marks: 25</b>                   | <b>Summative Marks : 75</b> | <b>Total Marks: 100</b> |

**Objectives:**

- To enable the students to acquire knowledge of mathematics.
- To familiarise the students with set theory, powers and mathematics of finance and their applications.
- To expose the students to apply mathematical knowledge to solve modern business problem.

**UNIT: I** (4 Hours)

Set theory – Set Definition – Operations on sets - Venn diagram- Laws of sets – Verification of laws by Venn Diagrams and examples – Solving problems using set theory.

**UNIT: II** (4 Hours)

Annuity- Definition – Types of Annuities – Present value of Annuity – Sinking fund - Amortization of principal.

**UNIT: III** (4 Hours)

Simple Interest – Compound Interest - Nominal Rate and Effective rate of Interest – Discount on Bills – True Discount – Bankers Discount – Bankers Gain – Present Value.

**UNIT: IV** (4 Hours)

Matrix – Definition – Types – Addition, Subtraction, Multiplication of Matrices – Matrix Equation – Transpose of Matrix - Inverse of Matrix – Solving Simultaneous Equations by Matrix inverse Method.

**UNIT: V** (4 Hours)

Logarithms – Introduction – Functions – Common Logarithms – Anti Logarithm.

**Text Book:**

Dr.Peer Mohamed, Dr.Shazuli Ibrahim., “**Business Mathematics**”,Pass Publications, Madurai, 2013.

**Reference Books:**

1. Sundaresan and Jayaselan.”**Introduction To Business Mathematics**”,Sultan Chand Co & Ltd,New Delhi,2013.
2. Wilson M., “**Business Mathematics**”,Himalaya Publishing House,New Delhi,2013.

**Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI**  
(For those who joined in June 2008 and after)

|   |                            |                         |
|---|----------------------------|-------------------------|
| <b>PART – V : Common Subject Theory</b>     |                            |                         |
| Subject Title : <b>EXTENSION ACTIVITIES</b> |                            |                         |
| Subject Code: <b>EAUG61</b>                 | Hours per week:            | Credit: <b>1</b>        |
| Sessional Marks: <b>25</b>                  | Summative Marks: <b>75</b> | Total Marks: <b>100</b> |

**UNIT-I:**

**Community Development-I:** definition – structure and composition – community based issues – need for awareness – Developmental Programmes.

**UNIT – II:**

**Community Development–II:** Rural Scenario – need of the Community – need for the community service – role of youth in community building – communal harmony – literacy – Educational Recreation.

**UNIT – III:**

**Volunteer Empowerment:** Women’s Emancipation – formation of Youth Clubs – Self-Help Groups – Youth and Development.

**UNIT – IV:**

**Social Analysis:** Social issues – cultural invasion – media infiltration – human rights Education/Consumer Awareness – Adolescents Reproductive – HIV/AIDS/STD – Social harmony/National integration – Blood Donation.

**UNIT – V:**

**Introduction to NSS:** Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme – Adventure Programme – National Days and Celebrations.(Applicable to NSS Students)

(OR)

**NCC -** Origin – Organisation – Ministry of Defence – Armed forces – commands – Defence establishments in Tamil Nadu

Civil Defence – Aid to civil authorities – Disaster management – Leadership – Man management – Adventure activities – Social service

**Reference:**

National Service Scheme Manual (Revised), Ministry of Human Resources Development, government of India.

## DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

|  |                          |                  |
|--|--------------------------|------------------|
| <b>Certificate Course</b>                  |                          |                  |
| Subject Title : <b>ACCOUNTING PRACTICE</b> |                          |                  |
| Subject Code: <b>CCAP11</b>                | Hours per week: <b>2</b> | Credit: <b>5</b> |

### **Objective:**

To give the basic concepts of accountancy

**Unit I:** Accounting – Meaning – Concepts - Conventions [5 Hours]

**Unit II:** [5 Hours]

Type of Accounts – Accounting Rules – Journal – Ledger – posting –  
Balancing of Ledger Accounts

**Unit III:** [5 Hours]

Subsidiary books – Purchase book – Sales book –Returns book – Cash book

**Unit IV:** [5 Hours]

Trial balance – Meaning – Objectives - Preparation of trial balance

**Unit V:** [5 Hours]

Final accounts – Trading account – Profit & Loss A/c – Balance sheet –  
Simple problems.

### **Text Book:**

Study material prepared by the Department

### **Reference Books:**

1. S.P.Jain and K.L. Narang (2009), “**Advanced Accountancy**”, Kalyani Publications, Ludhiyana
2. S.N. Maheshwari (2009), “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi
3. R.L.Gupta and M.Radhaswamy (2009), “**Advanced Accountancy**”, Sultan Chand & Sons, New Delhi

## Department of Commerce (Computer Applications)

|                                   |                          |                  |
|-----------------------------------|--------------------------|------------------|
| <b>Certificate Course</b>         |                          |                  |
| Subject Title : <b>E-COMMERCE</b> |                          |                  |
| Subject Code: <b>CCEC11</b>       | Hours per week: <b>2</b> | Credit: <b>5</b> |

### Objective:

- To create awareness about electronic commerce and basic concepts of e-commerce

### Unit I: [5 Hours]

Internet – Uses of Internet – Benefits of WWW – email – EDI applications to Business

### Unit II: [5 Hours]

E-Commerce – Benefits and Limitations – Classifications of e-commerce

### Unit III: [5 Hours]

Business to Customer (B2C) – Business to Business (B2B) – Customer to Customer (C2C)

### Unit IV: [5 Hours]

E-Commerce System Architecture – Data Encryption with Public key and private key – Public Key Certification – Digital Signature

### Unit V: [5 Hours]

Electronic Payment System – Payment using Credit Card And Debit Card – Electronic Funds Transfer – Payment by e- cheque and e-cash

### Text Book:

Study material prepared by the Department of Commerce (Computer Applications)

### Reference Books:

1. Bahart Bhasker (2003), “**Electronic Commerce: Framework, Technologies and Applications**”, Tata McGraw Hill Publishing Company Ltd., New Delhi.
2. Dhru Nath (2002), “**The Nutts and Bolts of E-Commerce**”, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. V. Rajaraman (2009), “**Introduction to Information Technology**”, PHI Learning Private Limited, New Delhi.

## **B.Com. (Computer Applications) - CBCS Syllabus**

(For those who joined in June 2014 and After)

|  |                          |                  |
|--|--------------------------|------------------|
| <b>Certificate Course</b>                        |                          |                  |
| Subject Title : <b>COMPUTATION OF INCOME TAX</b> |                          |                  |
| Subject Code: <b>CCIT11</b>                      | Hours per week: <b>2</b> | Credit: <b>5</b> |

### **Objective:**

To make students to assess the taxable income

**Unit: I** (5 hours)

Basic concepts – Assessee – Persons – Assessment Year

**Unit: II** (5 hours)

Concept of Income – Heads of income- Income from salary.

**Unit: III** (5 hours)

Gross Total Income (Only outlines of all heads of Incomes): Deductions available to individuals.

**Unit: IV** (5 hours)

Computation of Income tax for individuals

**Unit: V** (5 hours)

Assessment procedure-Filling and Filing of Income tax return for individuals.

### **Text Book:**

5. Dr. H.C. Mehrotra, “**Income Tax Law and Practice**” Sahitya Bhawan Publications, Agra, 2010.

### **Reference Books:**

1. K.Raajhavelu, “**Income Tax Law and Practice**” Sri venkataswara padmabavathi Publications, Vellore, Tamilnadu. 2010.
2. T.S.Reddy& A.Murthy, “**Income Tax Law and Practice**”, Margham, Publications, Chennai, 2010.



## **B.Com. (Computer Applications) - CBCS Syllabus**

(For those who joined in June 2015 and After)

|   |                          |                  |
|---|--------------------------|------------------|
| <b>Certificate Course</b>               |                          |                  |
| <b>Subject Title: E-FILING AND XBRL</b> |                          |                  |
| <b>Subject Code:</b>                    | <b>Hours per week: 2</b> | <b>Credit: 5</b> |

### **Objectives:**

- To understand the basics of e-Filing and XBRL.
- To highlight the concepts and applications of E-Filing using XBRL

### **UNIT: I** [4 hours]

E-Filing – Meaning - Benefits and Limitations of E-filing - Types of e-filing - important terms used in e-filing – Scope of filing e-forms

### **UNIT: II** [4 hours]

E-filing process - flow Chart of E-filing – Pre-requisites for e-filing on MCA 21 - Filing and filing of returns and documents - e-filing of IT Returns - E-filing Security

### **UNIT: III** [4 hours]

eXtensible Business Reporting Language (XBRL) – Meaning - Need for XBRL - Features of XBRL - Benefits of XBRL - XBRL Taxonomy

### **UNIT: IV** [4 hours]

XBRL filing- Steps for filing financial statements in XBRL mode - Directors' Report and Auditors' Report using XBRL – Digital Signatures and verification of electronic documents

### **UNIT: V** [4 hours]

Case Studies on XBRL adoption in different organizations

### **Text Book:**

Study Materials prepared by the Department

### **Reference Books:**

1. Kamal Garg, '**Step by Step Guide to XBRL Filing under Revised Schedule VI**', Bharat Law House Pvt. Ltd., Madurai, 2012-13
2. Bryan Bergeron, '**Essentials of XBRL: Financial Reporting in the 21<sup>st</sup> Century**', Wiley, 1<sup>st</sup> Edition, 2003.

**B.Com. (Computer Applications) - CBCS Syllabus**  
(For those who joined in June 2015 and After)

|                                      |                          |                  |
|--------------------------------------|--------------------------|------------------|
| <b>Certificate Course</b>            |                          |                  |
| Subject Title : <b>WEB DESIGNING</b> |                          |                  |
| Subject Code:                        | Hours per week: <b>2</b> | Credit: <b>5</b> |

**Objectives:**

- To understand the basics of web designing and to use open source tools.  
To highlight the basic concepts of HTML and helps the students to design web page.

**UNIT: I** [4 hours]

Introduction of Web Design: Designing a Home Page –Introduction to HTML- History of HTML – HTML Generations — Hyper links.

**UNIT: II** [4 hours]

Head and Body Section: Header section – Title– Links –background color – text color –Designing the Body Section- Horizontal Rule – Paragraph — Pictures.

**UNIT: III** [4 hours]

Ordered and Unordered Lists: Unordered lists – Heading in a list –Ordered lists – Type attribute – Nested lists-Table Creation in HTML

**UNIT: IV** [4 hours]

Frames: Frameset Definition – Frame definition – Frame attributes – Nested Framesets.

Forms: Action and method attribute — Dropdown list – Check boxes – radio buttons – text field – text area – password submit and reset buttons.

**UNIT: V** [4 hours]

Style sheets: Elements of styles –In – line styles- External style sheets – internal style sheets.

**Text Book:**

C. Xavier – “World Wide Web Design with HTML”, Tata McGraw-Hill, Edition 2013.

**Reference Books:**

1. Firuza Aibara, “HTML for beginners”, SPD, February 2013 Edition.
2. Daniel Gra, “Web Design Fundamentals Hand Book” Climatic Press, First Edition 2000.