

Annexure No.	47 B
SCAA Dated	29.02.2008

BHARATHIAR UNIVERSITY : COIMBATORE – 46

B.COM (Corporate Secretaryship with Computer Applications)
with diploma in Office Management

B.COM (CS with CA) -admitted from the academic year 2007-08 and onwards

1. Eligibility for Admission to the Course

Candidate for admission to the first year of the B.Com (Corporate Secretaryship with Computer Applications) degree course shall be required to have passed the higher secondary examination conducted by the Govt. of Tamil Nadu or other examinations accepted as equivalent there to by the Syndicate, subject to such other conditions as may be prescribed there for.

2. Duration of the Course

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

3. Course of Study

The course of study for the B.Com (CS with CA) degree course shall consist of the following

a) Part - I

Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu. It shall be offered for the first two semesters with one examination at the end of each semester.

b) Part – II : English

The subject shall be offered during the first two semesters with one examination at the end of each semester. During third semester the subject communication skills will be offered as one of the core subject.

c) Foundation Course

The Foundation course shall comprise of two stages as follows:

Foundation Course A : General Awareness (I & II semesters)

Foundation Course B : Environmental Studies (III & IV semesters)

1. The syllabus and scheme of examination for the foundation course A, General awareness shall be apportioned as follows.

From the printed material supplied by the University - 75%

Current affairs & who is who? - 25%

The current affairs cover current developments in all aspects of general knowledge which are not covered in the printed material on this subject issued by the University.

2. The Foundation course B shall comprise of only one paper which shall have Environmental Studies.

d) Part – III

Group A : Core subject – As prescribed in the scheme of examination.

Examination will be conducted in the core subjects at the end of every semester

Group B: allied subjects -2 subjects-4 papers

Examination shall be conducted in the allied subjects at the end of first four semesters.

Group C: application oriented subjects: 2 subjects – 4 papers

The application –oriented subjects shall be offered during the last two semesters of study viz., V and VI semesters. Examination shall be conducted in the subjects at the end of V & VI semesters.

Group D: field work/institutional training

Every student shall be required to undergo field work/institutional training, related to the application-oriented subject for a period of not less than 2 weeks, conveniently arranged during the course of 3rd year. The principal of the college and the head of the department shall issue a certificate to the effect that the student had satisfactorily undergone the field work/institutional training for the prescribed period.

Diploma Programme:

All the UG programmes shall offer compulsory diploma subjects and it shall be offered in four papers spread over each paper at the end of III, IV, V, & VI semesters.

e) Co-Curricular activities: NSS/NCC/Physical education

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

The above activities shall be conducted outside the regular working hours of the college. The principal shall furnish a certificate regarding the student's performance in the respective field and shall grade the student in the five point scale as follows

A-Exemplary

B-very good

C-good

D-fair

E-Satisfactory

This grading shall be incorporated in the mark sheet to be issued at the end of the appropriate semester (4th or 5th or 6th semester).

(Handicapped students who are unable to participate in any of the above activities shall be required to take a test in the theoretical aspects of any one of the above 3 field and be graded and certified accordingly).

4. Requirement to appear for the examinations

a) a candidate will be permitted to appear for the university examinations for any semester if

- i) He/she secures not less than 75% of attendance in the number of working days during the semester.
- ii) He/she earns a progress certificate from the head of the institution, of having satisfactorily completed the course of study prescribed in the subjects as required by these regulations, and
- iii) His/her conduct has been satisfactory.

Provided that it shall be open to the syndicate, or any authority delegated with such powers by the syndicate, to grant exemption to a candidate who has failed to earn 75% of the attendance prescribed, for valid reasons, subject to usual conditions.

- b) A candidate who has secured less than 65% but 55% and above attendance in any semester has to compensate the shortage in attendance in the subsequent semester besides, earning the required percentage of attendance in that semester and appear for both semester papers together at the end of the latter semester.
- c) A candidate who has secured less than 55% of attendance in any semester will not be permitted to appear for the regular examinations and to continue the study in the subsequent semester. He/she has to rejoin the semester in which the attendance is less than 55%
- d) A candidate who has secured less than 65% of attendance in the final semester has to compensate his/her attendance shortage in a manner as decided by the concerned head of the department after rejoining the same course.

5. Restrictions to appear for the examinations

- a) Any candidate having arrear paper(s) shall have the option to appear in any arrear paper along with the regular semester papers.
- b) "Candidates who fail in any of the papers in Part I, II & III of UG degree examinations shall complete the paper concerned within 5 years from the date of admission to the said course, and should they fail to do so, they shall take the examination in the texts/ revised syllabus prescribed for the immediate next batch of candidates. If there is no change in the texts/syllabus they shall appear for the examination in that paper with the syllabus in vogue until there is a change in the texts or syllabus. In the event of removal of that paper consequent to change of regulation and / or curriculum after 5 year period, the candidates shall have to take up an equivalent paper in the revised syllabus as suggested by the chairman and fulfill the requirements as per regulation/ curriculum for the award of the degree.

6. Medium of Instruction and examinations

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

7. Submission of Record Note Books for practical examinations

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

8. Passing Minimum

- a) A candidate who secures not less than 40% of the total marks in any subject including the Diploma and Foundation courses (theory or Practical) in the University examination shall be declared to have passed the examination in the subject (theory or Practical).
- b) A candidate who passes the examination in all the subjects of Part I, II and III (including the Diploma and Foundation courses) shall be declared to have passed, the whole examination.

9. Improvement of Marks in the subjects already passed

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

10. Classification of Successful candidates

- a) A candidate who passes all the Part III examinations in the First attempt within a period of three years securing 75% and above in the aggregate of Part III marks shall be declared to have passed B.A/ B.Sc./B.Com./B.B.M. degree examination in **First Class with Distinctions**
- b)
 - i. A candidate who passes all the examinations in Part I or Part II or Part III or Diploma securing not less than 60 per cent of total marks for concerned part shall be declared to have passed that part in **First Class**
 - ii. A candidate who passed all the examinations in Part I or Part II or Part III or Diploma securing not less than 50 per cent but below 60 per cent of total marks for concerned part shall be declared to have passed that part in **Second Class**
 - iii. All other successful candidates shall be declared to have passed the Part I or Part II or Part III or Diploma examination in **Third Class**

11. Conferment of the Degree

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

- i. has undergone the prescribed course of study for a period of not less than six semesters in an institution approved by/affiliated to the University or has been exempted from in the manner prescribed and has passed the examinations as have been prescribed therefor.
- ii. Has satisfactorily participates in either NSS or NCC or Physical Education as evidenced by a certificate issued by the Principal of the institution.
- iii. Has successfully completed the prescribed Field Work/ Institutional Training as evidenced by certificate issued by the Principal of the College.

12. Ranking

A candidate who qualifies for the UG degree course passing all the examinations in the first attempt, within the minimum period prescribed for the course of study from the date of admission to the course and secures I or II class shall be eligible for ranking and such ranking will be confined to 10 % of the total number of candidates qualified in that particular branch of study, subject to a maximum of 10 ranks.

The improved marks will not be taken into consideration for ranking.

13. Additional Degree

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

14. Evening College

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

15. Syllabus

The syllabus for various subjects shall be clearly demarcated into five viable units in each paper/subject.

16. Revision of Regulations and Curriculum

The above Regulation and Scheme of Examinations will be in vogue without any change for a minimum period of three years from the date of approval of the Regulations. The University may revise /amend/ change the Regulations and Scheme of Examinations, if found necessary.

17. Transitory Provision

Candidates who have undergone the Course of Study prior to the Academic Year 2007-2008 will be permitted to take the Examinations under those Regulations for a period of four years i.e. up to and inclusive of the Examination of April 2012 thereafter they will be permitted to take the Examination only under the Regulations in force at that time.

B.COM (Corporate Secretaryship with Computer Applications)
with Diploma in Office Management - B.COM (CS with CA)
SCHEME OF EXAMINATIONS (Effective form 2007 onwards)

Part	Subjects	Instructional Hrs. per week	Duration (Hrs.)	Marks
<u>SEMESTER I</u>				
I	Language Paper – I	6	3	100
II	English Paper – I	6	3	100
III	Gr. A. Core Paper I			
	Financial Accounting – I	6	3	100
	Gr. A. Paper – II			
	Business Management	5	3	100
	Gr. B. Allied Paper I			
	Computer Applications in Corporate Office	5	3	100
	Computer Practical – I	2	-	-
<u>SEMESTER – II</u>				
I	Language Paper – II	6	3	100
II	English Paper – II	6	3	100
III	Gr. A. Core Paper – III			
	Financial Accounting – II	6	3	100
	Gr. A. Core Paper – III			
	Banking and Insurance - Law and Practice	6	3	100
	Gr. B. Allied Paper – II			
	Computer Practical – I	3	3	100
	Foundation course A - General Awareness	3	3	100
<u>SEMESTER – III</u>				
III	Gr. A. Core Paper V			
	Communication Skills	5	3	100
	Gr. A. Core Paper VI			
	Commercial Law	5	3	100
	Gr. A. Core Paper VII			
	Company Law & Secretarial Practice-I	5	3	100
	Gr. A. Core Paper VIII			
	Data Base management System	5	3	100
	Gr. B. Allied B Paper I			
	Business mathematics	5	3	100
	Computer Practicals II (Tally)	2	-	-
<u>SEMESTER – IV</u>				
III	Gr. A. Core Paper IX			
	Corporate Accounting – I	6	3	100
	Gr. A. Core Paper – X			
	Company Law & Secretarial Practice – II	5	3	100
	Gr. A. Core Paper XI - Programming in C	5	3	100
	Gr. B. Allied B Paper – II			
	Business Statistics	5	3	100
	Gr. B. Allied B Paper – III			
	Computer Practicals – II (C programming and Tally)	3	3	100
	Foundation Course B - Environmental studies	3	3	100

		<u>SEMESTER V</u>		
III	Gr. A. Core Paper XII Cost Accounting	5	3	100
	GR. A. Core Paper XIII Industrial Law	5	3	100
	GR. A. Core Paper XIV Corporate Accounting – II	5	3	100
	Gr. A. Core. Appl. or Sub. Paper – I Taxation	5	3	100
	Gr. A. Core. Appl. or Sub. Paper – II Visual Basic programming	5	3	100
	Computer Practicals – VB	2	-	-
		<u>SEMESTER – VI</u>		
III	Gr. A. Core Paper XV Corporate Laws	6	3	100
	Gr. A. Core Paper XVI Management Accounting	6	3	100
	Gr. A. Core Appl. Or Sub. Paper III Internet and E-Commerce	6	3	100
	Gr. A. Core Appl. Or Sub. Paper IV Computer Practicals – VB	3	3	100
	Project	6	-	100
	Total			3200
		<u>Diploma in Office Management</u>		
SEM III	Paper - I Office Administration	3	3	100
SEM IV	Paper - II Practical Banking	3	3	100
SEM V	Paper – III Marketing Management	3	3	100
SEM VI	Paper – IV Securities Management	3	3	100
	Total			400
			TOTAL	3600

SEMESTER – I **GROUP A. CORE PAPER I**
FINANCIAL ACCOUNTING – I

Unit – I : Introduction – Accounting principles, Concepts and Conventions –
Recording – Posting, Subsidiary books.

Unit – II : Preparation of trial balance – Rectification of errors – Bank reconciliation
statement.

Unit – III : Final Accounts of Sole Traders.

Unit – IV : Bills of Exchange

Unit – V : Account Current – Average Due Date.

BOOKS RECOMMENDED : S. P. Jain & K.L. Narang – Advanced Accountancy.

BOOKS REFERENCE

1. Shukla M.C. & Grewal T.S. – Advanced Accountancy.
 2. Gupta R.L & Radhaswamy M. – Advanced Accounting.
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GROUP A - CORE PAPER – II
BUSINESS MANAGEMENT

Unit I:

Management – meaning – Difference between Management and
Administration – Management is an art / Science levels and functions of Management
– Co-ordination.

Unit II:

Planning – Policies and procedures – Methods – Decision Making

Unit III:

Organising – Structure Principles – Theories of Organisation – span of
Management – Centralisation and Decentralisation – Line and staff functions –
delegation – Functional Organisation – Formal and Informal Organisation.

Unit IV:

Direction – Communication – Motivation – Morale – Leadership – Internal
and External Co-ordination.

Unit V:

Control process – Source Tools – CTH – PERT – social responsibilities of
Business.

BOOKS REFERENCE

1. Dr. Saxen – Business Administration and Management.
2. Chatterjee – An introduction to Management of Principles and techniques.
3. Koontz & O' Donnell – Principles of Management.

SEMESTER – I**1.5 COMPUTER APPLICATION IN CORPORATE OFFICE****Unit – I**

Introduction to computer – Generation of computers – Classification of Computers – Characteristics of computers – Hardware and software. Introduction to Windows 98 – working within a window – tool bars, menu 7 dialog boxes – working with drivers folders & files.

Unit – II

MS Word – Creating a new document – Editing – Working with margins, pages and line spaces, -Adding Headers, Footers and page numbering – Printing documents – Faxing & E-mailing documents – Adding Graphics to Documents.

Unit – III

MS-Excel – Creating a new Work book – Entering data into the worksheets – Editing worksheets – Adding Cell borders and shading working with ranges – managing and printing workbook – simple calculations – copying formulas – creating charts.

Unit – IV

MS Access – Creating a new database creating & editing table – Entering & editing data in table – creating relationships between tables – creating & modifying a form – sorting, filtering & indexing data – creating a query – creating a customizing a report.

Unit – V

PowerPoint – Creating a new presentation – working with slides in different views – Printing presentations - Inserting, Deleting & copy slides – Rearranging slides – Adding & modifying slide text – adding graphics to slide.

BOOKS RECOMMENDED

1. Joyce Cox, Polly urban, “Quick course in Microsoft Office”, Galgotia Publications Pvt. Ltd. 1996.

REFERENCE BOOK

1. R. K. Taxali, “PC Software for windows made simple”. Tata McGrawHill Publications Pvt. Ltd., 1998.
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SEMESTER – II**FINANCIAL ACCOUNTING – II**

Unit – I : Self Balancing Ledgers.

Unit – II : Consignments Accounts.

Unit – III : Joint Venture Accounts – Separate set of books recording in the books of each party – Memorandum method.

Unit – IV : Accounting of Non – Trading Concerns.

Unit – V : Single Entry – Preparation of statement of Affairs – Conversion of Single entry into Double entry – Calculation of missing Figures.

BOOKS RECOMMENDED

1. S.P. Jain & K.L. Narang – Advanced Accountancy.

BOOKS REFERENCE

1. Shukla M.C. & Grewal T.S. – Advanced Accounting
2. Gupta R.L. & Radhaswamy M. – Advanced Accounting

**GROUP A - ALLIED – A PAPER – VIII
BANKING AND INSURANCE: LAW AND PRACTICE**

Unit I:

Introduction to Banking – Definition – Function of commercial banks – RBI and its control over commercial banks – Recent developments in banking – E-Banking.

Unit II:

Negotiable Instruments – Definition – Characteristics – Cheque – Bills of exchange – Promissory note – Letter of credit – Crossing – Types – Significance – Endorsement – Types – Significance – Paying banker – Collecting banker – Duties Statutory protection.

Unit III:

Insurance – meaning, nature significance – Principles – Nationalisation, VS Privatisation of insurance business – Insurance Regulatory Development. Authority ACT – RECENT developments in the insurance sector.

Unit IV:

Type of Insurance – General Insurance – Accident and Motor Insurance – Nature, Disclosure, contribution – claims and recovery.

Unit V:

Nature – Risk analysis – Planning Control & transfer of risk – Administration of Company's Properties and provision of adequate security arrangements – Deposit and credit Insurance – Nature, terms and conditions, claims and recovery.

BOOKS RECOMMENDED

1. M.N. Mishra – Insurance principles and practice.
2. Indian Banking – R. Parameswaran, S, Natarajan.

SEMESTER I & II

SEMESTER I - PRACTICAL - I

I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations:
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

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

SEMESTER II - PRACTICAL - I

I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details:
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
5. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
6. Create forms for the simple table ASSETS.
7. Create report for the PRODUCT database.

Semester – III

GR.A.CORE PAPER VI

COMMERCIAL LAW

Unit – I

Sources of law- Law of contract – Nature –kinds-Essentials of valid contract-offer- Acceptance- intention to create legal relations – considerations- capacity to a contract.

Unit - II

Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object – Agreement not declared void – legal formalities.

Unit – III

Contingent contract – performance of contract – Remedies for Breach of contract – Quasi contracts.

Unit – IV

Special contracts – Indemnity and quarantee – Agency – Bailment and pledge.

Unit – V

Law relating sale of goods Act – 1930

Reference Books:-

1. N.D.Kapoor – Elements of Mercantile Law
2. M.C. Sukla – A manual of mercantile Law
3. S.R. Davar – Mercantile law

Semester – III
COMPANY LAW AND SECRETARIAL PRACTICE - I
GRA.CORE PAPER VI

Unit – I

Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – qualification – duties and liabilities of a secretary.

Unit – II

Memorandum of association- forms – contents – procedures for alteration- secretarial duties – articles of association – forms and contents- procedures for alteration- the Doctrine of Indoor management- distinguish between memorandum and articles.

Unit – III

Prospectus – contents – statement in lieu of prospectus – legal formalities – secretarial duties with regard to prospectus.

Unit – IV

Share Capital – kinds of capital – alteration – production – issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares – e-filing- secretarial duties.

Unit – V

Borrowing powers – methods of borrowing – mortgages and charges – registration of charges – legal provisions - secretarial duties with regard to borrowing.

Reference Books:-

1. N.D.Kapoor – COMPANY LAW AND SECRETARIAL PRACTICE
2. P.P.S. Gogna – Text book of Company Law
3. P.K. Ghosh - Text book of Company Secretarial Practice
4. Kuchaal M.C- Secretarial Practice

DATABASE MANAGEMENT SYSTEM

UNIT- I

DBMS: Basic Concepts – Entities and their Attributes – Relationship – Components of DBMS – Classification – Structure – Advantages and Disadvantages of DBMS.

UNIT- II

Data Models: Data Association – Data Models Classification – ER Model. File Organisation: Introduction – Serial Files – Sequential Files – Index Sequential Files.

UNIT- III

Normal Form: Normalisation – Using Join Dependencies – Network Model – Data Description in the Network Model – Database Manipulation.

UNIT- IV

Database Security, Integrity and Control: Introduction Security and Integrity Threats –Defence Mechanism – Database Design – Distributed Databases.

UNIT- V

Current Topics in Database: Knowledge Base System – Knowledge and its Representation – Deductive Database – Expert System.

TEXT BOOK

Bipin. C. Desai - An Introduction to Database System. – Galgotia Publications

REFERENCE BOOK

Henry F. Korth - Database System Concepts. - Mcgrawhill Publications

Business Mathematics

Unit I:

Set theory - Arithmetic and Geometric Series- Simple and compound interest - Effective rate of interest - Sinking fund - Discounting of Bill - true Discount - Banker's Gain.

Unit II:

Matrix: Basic concepts - Addition and Multiplication of Matrix - Inverse of a Matrix Solution of Simultaneous linear equations - Input-Output Analysis.

Unit III:

Variables, Constants and Functions - Limits of Algebraic functions - Simple differentiation of algebraic functions - Meaning of derivatives -Evaluation of first and second order derivatives - maxima and minima.

Unit IV:

Elementary integral calculus - Determining indefinite and definite integrals of simple functions - Integration by parts.

Unit V:

Linear programming problem - Formation - Solution by Graphical method - Solution by simplex method.

Reference Books:

1. Business Mathematics & Statistics - Dr. P.R.Vittal
2. Business Mathematics - Dharmapadam

DIPLOMA IN OFFICE MANAGEMENT

SEMESTER – III - PAPER–I OFFICE ADMINISTRATION
(With effect form 2007-2008)

Unit – I

Office – Definition – Importance – Function of an Office – Office Management – Elements – Function of Office Management – Office Manager.

Unit – II

Office Organisation – Principles – Types of Organisation – Delegation of authority – Principles of delegation.

Unit – III

Office Systems and procedures – Office methods – Importance – Analysis of the office system and procedures – Contents of Office Manual.

Unit – IV

Office accommodation and layout – Advantages and disadvantages – office furniture – planning the office space – open & private offices.

Unit – V

Working environment – Office forms – Filing – Indexing – Office reports.

CORPORATE ACCOUNTING - I

UNIT- I

Accounting for issue of shares (Including forfeiture and reissue) and debentures in a company - Redemption of preference shares and debenture.

UNIT- II

Profit prior to Incorporation - Company Final Accounts.

UNIT- III

Amalgamation, Absorption and Reconstruction Accounts.

UNIT- IV

Holding Companies.

UNIT- V

Valuation of shares in Companies - Valuation of Goodwill and Liquidators Final Statement of Account.

TEXT BOOK

Advanced Accountancy - R L Gupta & Radhaswamy

SEMESTER – IV

**PART III – Gr.A CORE PAPER – X
COMPANY LAW & SECRETARIAL PRACTICE – II**

UNIT – I

Company Meeting – kinds of meetings – requisites of a valid meeting – Agende – minutes – quorum – proxy – voting – poll – motion and resolution – secretarial duties in connection with meetings.

UNIT - I

Directors – appointment – qualification – removal – casual vacancy – powers, duties, liabilities – managing director – appointment – rights and duties – secretarial duties – oligarchy in company management.

UNIT – III

Books of Accounts and Registers – inspections – annual returns – circulation and filing – directors report – chairman’s speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors – secretarial duties.

UNIT – IV

Dividend – definition – statutory provision – power of board of directors regarding dividend – interim dividend – unclaimed dividend – dividend warrant – payment of interest out of capital – secretarial duties in connection with dividend.

UNIT – V

Winding up – meaning – modes of winding up – petitions for winding up – consequences of winding up – appointment of official liquidator – duties of secretary in respect of each winding up.

Books Recommended :

1. N.d.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – Text book of Company Law
3. P.K.Ghosh – A text book of Company Secretarial Practice
4. Kuchall MC – Secretarial Practice.

Question Paper Pattern:

SECTION – A

Q1-10 Five fill in the blanks & Five short questions 10*1=10 marks

SECTION – B

Q11-15 Short questions either / or type 5*6=30 marks

SECTION – C

Q16-20 Essay type questions either / or type 5*12=60marks

[Equal number of questions must be taken from each unit].

**Second Year Fourth Semester
SYLLABUS
PROGRAMMING IN C**

UNIT – I

C- Language – History – Elementary programming – Declaration, assignments and Variables – Expressions – Data types – Operators.

UNIT – II

Input – Output statements – escape sequences- Control Structures – IF, IF-Else statements, Switch – goto - Break and Continue - While , Do-While statements- for loop..

UNIT – III

Arrays – Character Arrays — Strings ,standard string function - One and Two Dimensional arrays.

UNIT – IV

Functions – User defined functions –function types, Storage Classes – Structures.

UNIT – V

Standard input and output: Puchar, getchar, header files, get C, put C – C Preprocessor- files – fgetc(), fputc(), fprintf(), fscanf().

TEXT BOOKS

1 Programming in ANSI C – E.Balagurusamy – Tata Mcgrawhill

REFERENCE BOOK

1 Programming with ANSI and Turbo C – Ashok.N.Kamathare – Pearson Education.

III SEMESTER PART III GROUP B-ALLIED

Paper XVI – Business Statistics

UNIT – I

Meaning and scope of statistics of data collection of data primary and secondary methods of primary data collection editing secondary data collection and tabulation presentation of data by diagrams bar diagram and pie diagram. Graphic representation frequency distribution.

UNIT – II

Average simple and weighted, mean median, mode, geometric mean and harmonic mean. Their computation properties and uses Measures of dispersion Range. Quartile deviation and co-efficient of variation.

UNIT – III

Skewness – meaning Bowleys and Pearsons co-efficient of skewness correlation meaning and definition – scatter diagram Pearsons correlation co-efficient and liner prediction – regression in two variables – uses of regression.

UNIT – IV

Interpolation, Newton Language and , methods – Index numbers – meaning uses , methods of construction – Aggregative and relative types tests a=of an index number wholesale and cost of living index price data of India.

UNIT – V

Time series – meaning , components , models , business forecasting methods of estimating Trend graphic , Semi average , moving average and least square method seasonal variation method of simple average interpretation of statistics – Precaution – errors – methods of sampling and non – sampling errors.

BOOKS FOR REFERENCE

1. S.P.Gupta : Statistical Methods
2. Sanchetti & Kapoor : Advanced Statistical Methods
3. Oxten. Cowden & Kreins : Applied General Statistics.

Second Year Fourth Semester

COMPUTER PRACTICAL – II (TALLY & C PROGRAMMING)

TALLY

Any Eight Problems. Problems should be in the type of ledger creation, voucher entry, preparation of trial balance, profit and loss account, balance sheet, cash book, day book.

C PROGRAMMING

- 1) Solve a quadratic equation for all type of roots.
- 2) Program to print the prime numbers upto 100.
- 3) Program to print or arrange the given strings into alphabetical order.
- 4) Program to find the given String is Palindrome or Not .
- 5) Program to Print the Fibonacci Series.
- 6) Program to Print the given string in the reverse order.
- 7) Program to Convert the given integer into equivalent words.
- 8) Program to Print the Armstrong numbers upto 500.
- 9) Program to find the number of days between two dates.
- 10) Program to Print the calendar for a given month of a year.

B.Com(CS CA) DEGREE MODEL QUESTION
Second Year Fourth Semester
COMPUTER PRACTICAL – II (TALLY & C PROGRAMMING)

Time : 3 Hours

Max 100 marks

- Student should submit record note before practical Examination. Marks will be given for record note, algorithm, program and execution.

Answer all Questions

1) The following Trial balance was extracted from the books of Mr. Arun on 30.06.2007.

<u>Particulars</u>	<u>Debit</u>	<u>Credit</u>
Capital		49,000
Drawings	4,000	
General expenses	5,680	
Buildings	32,000	
Opening Stock	32,400	
Coal	4,480	
Wages	14,400	
Tax and insurance premium	2,630	
Debtors	12,560	
Creditors		5,760
Discount	1,100	
Loan @ 6%		15,000
Moped	7,500	
Rent	500	
Apprentice premium		1,800
Commission received		2,640
Electricity charges	2,810	
Bills payable		7,700
Cash	160	
Bank over draft		6,600
Indian bank shares	5,000	
Sales		1,30,720
Purchases	93,550	
Interest on loans	450	
Total	2,19,220	2,19,220

Prepare Trading and Profit and Loss a/c for the year-ended 30.06.2007 and Balance sheet as on that date giving effect to the following adjustments.

1. Closing stock Rs. 47,000 as on 30.06.2007.
2. Six month interest due on loan Rs.450
3. Insurance premium prepaid Rs.230
4. Premium accrued but not yet received Rs. 200
5. Commission received in advance Rs. 340.

2) Write a Program to convert the given integer into equivalent words.

DIPLOMA IN OFFICE MANAGEMENT

SEMESTER – IV PAPER – II : PRACTICAL BANKING (With effect from 2007-2008)

Unit – I

Meaning & Definition of Banking, Banker & customer. Features of banking – Classification of Banks.

Unit – II

Functions of Commercial banks, customers account with the Banker – Types of Customers.

Unit – III

Definition of Cheque – essentials and types of Cheque – crossing and types of crossing – endorsements and its effects, essentials of endorsement – Types of endorsement.

Unit – IV

Credit cards – Meaning & Definition – Operation of credit card, Advantages and Disadvantages of credit card.

Unit – V

Factoring, Functions of Factoring, ATM, phone banking, Internet banking.

BOOKS

1. Indian Banking – R. Parameswaran, S, Natarajan.

COST ACCOUNTING

UNIT- I

Cost Accounting - Meaning and Objectives - Elements of cost - Preparation of cost sheets.

UNIT- II

Material control treatment of issue of material - Labour - methods of wage payment - Overheads - Classification, Apportionment and Absorption.

UNIT- III

Reconciliation of Cost Accounting and Financial Accounting.

UNIT- IV

Methods of Costing - Contract costing and process costing

UNIT- V

Material Costing - Break even analysis - Standard costing (Material and labour simple variances only).

TEXT BOOK

Cost Accountancy - S P Jain and K L Narang

SEMESTER V: Gr.A.Paper XIV : INDUSTRIAL LAW

Unit – 1

Factories Act 1948 – provisions relating to health safety. Welfare – Employment of child, young men – adult workers – women workers.

Unit – II

Industrial Disputes Act 1947 – Provision relating to strike lockout retrenchment. Layoff – closure – Machinery to solve dispute.

Unit – III

Trade unions Act 1926 – definitions registration - rights and privileges – cancellations of registration – political fund – payment of wages Act 1926 – permissible deductions – time and mode of payment.

Unit- IV

Payment of Bonus Act 1965-meaning of gross profit- computation of available and allocable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act – employees state insurance Act of 1948 – definition –its-medical board – purpose for which funds can be spent – benefits.

Unit – V

The minimum wage Act 1948 – workmen’s compensation Act 1923 – employers liability & non-liability. Partial - permanent- total disablement – accusation diseases.

Book Recommended:

N.D.Kapoor - Industrial Laws.

CORPORATE ACCOUNTING -II

UNIT –I:

Accounts of Electricity Companies including Double Accounts.

UNIT – II:

HR (Human Resources) Accounting.

UNIT –III:

Inflation Accounting.

UNIT – IV:

Banking company Accounts(New form of Balance sheet)

UNIT – V:

Insurance Company Accounts (New Format)

Text Books

- | | |
|---------------|---|
| R L Gupta | - Advanced Accountancy – Sulthan Chand Publishers |
| Jain & Narang | - Advanced Accountancy – Kalyani Publishers |

SEMESTER – V : Taxation [Direct Tax]
Gr.A. Core Appl or Sub A Paper – I

UNIT – I

Income Tax Act 1961 – Important Definitions – classes of Assessee – Residential status – Incidence of Taxations – Exempted income [Income not included in total income].

UNIT – II

Computation of Income under various heads. Income from salaries – Income from House Property.

UNIT – III

Computation of Income under various heads. Business or Profession – Capital Gain.

UNIT – IV

Income from other sources – set off and carry forward and set off losses – Deduction in total income.

UNIT – V

Income Tax Authorities and their Powers – filing of Returns – Procedure for Assessment.

Books Recommended:

Gaur & Narang - Income Tax Law & Practice.

B.Com(CS CA) DEGREE
Third Year Fifth Semester
SYLLABUS
Visual Basic ProgramMING

UNIT – I

Visual Basic – Introduction – Features – Versions – Application Types-
Application Components –VB first time setup.

UNIT – II

Managing Controls – Label Control – Text Box Control – Controls in Toolbox
– Resizing and Moving Controls – Command Buttons – Option Buttons – Frames-
Check Boxes - Picture Controls – Image Control.

UNIT – III

Creating Menus - Analyzing VB Data- Data in VB – Numeric Data – Data
Types – Variables – Variables – Variable Storage - Visual Basic's Operations –
Analysing the Order of Operators.

UNIT – IV

Controlling Programs – Conditional Operators, Data Combining Conditional
Operators with Logical Operators. IF Statement – IF with ELSE – An early Exit -
Nesting IF.... ELSE Statements – Selecting with Select Case - Repeat Code with
Loops – User Input and Conditional Logic.

UNIT – V

Built in VB Functions – String Functions – Data Functions – Conversion
Functions - The Nature if VB Programs – Mastering Program Structure – Calling
General Procedures – Internal Functions.

Text Book:

1. SAMS Teach Yourself VB6 in 21 Days. – Greg Perry, Teach media.

Reference Book

1. VB6 Paul Sheriff- Prentice Hall of India (PL1)

DIPLOMA IN OFFICE MANAGEMENT

SEMESTER –V PAPER – III - MARKETING MANAGEMENT (With effect from 2007-2008)

Unit – I

Marketing Management – Meaning – Functions – marketing – organisation – Principles of Organisation.

Unit – II

Marketing and sales management – Function of Marketing – marketing risk – Causes – Handling the risk – Prevention – Reduction – Shifting risks.

Unit – III

Sales promotion – Definition – Purpose – Importance – Objective – growth – advantages – Limitations – kinds – consumer promotion – dealer promotion – sales force promotion.

Unit – IV

Advertising – meaning – evaluation – function of advertising – Importance – Advantages of advertising to manufacturers, sales men, wholesalers and retailers – kinds of advertising.

Unit – V

Personal selling – Objectives – Importance – Duties – qualities – knowledge of product and customers – types of salesman – features of personal selling.

BOOK

Marketing – R.S.N. Pillai and Bhagavathi.

SEMESTER VI :

Gr.A.Core Ppaper XV

CORPORATE LAW

Unit – I

Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties.

Unit – II

Environment Laws

- a) Water (prevention and control of Pollution) Act – Various Boards functions and Powers
- b) Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers.
- c) Environmental protection Act – 1986. legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.

Unit – III

Foreign Exchange Management Act 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.

Unit – IV

Patent Laws – Trade marks – Copyright

Unit – V

Consumer protection Act,1986 – Definitions – Consumer protection councils – Consumer dispute real Sal Agencies – Consumer Rights.

Book Recommended

Economics and other legislation	-	Glsan Kapoor
Corporate Laws	-	Taxman Publications
Economic Laws	-	YCSI Study Material
Intellectual Properly Rights Law	-	B.S.Xlasyanan

MANAGEMENT ACCOUNTING

UNIT –I

Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting.

UNIT –II

Analysis and interpretation of Financial statements – Analysis for Liquidity, Profitability and solvency –Accounting ratios ,Their significance,utility and Limitations.

UNIT- III

Fund Flow analysis – Cash Flow analysis.

UNIT –IV

Budgets and Budgetary control – Objectives,Advantages –Limitations – Preparation of Different type of Budgets- Marginal Costing.

UNIT –V

Concept of Capital Budgeting –Importance of Capital Budgeting –Kinds of Capital Investment Proposals – Capital investment decisions Capital budgeting methods .

Text Books

- 1 MAGESWARI- Management Accounting - Sulthan Chand Publishers
- 2 R.S.N Pillai & Bhavathi - - Management Accounting S.Chand Publishers

B.Com(CS CA) DEGREE
Third Year Sixth Semester
SYLLABUS
INTERNET AND E-COMMERCE

UNIT-I

Internet-Introduction-Facilities-Internet Software's – Understanding Internet-Clients and Server –Hosts and Terminals – Tour of the Internet – Hardware Requirements- Software Requirements. –Intranet-Extranet

UNIT-II

Internet Addressing – Standard Internet Address – Domain Name – Standard Internet Address format- DNS – URL – SMTP – E-Mail: Advantages – Mail Headers – Mail address Sending mail – Sending copies of message – Reading Mail – Replying to a message – Forwarding and Bouncing mail - Features of an E-mail: package – Communication parameters.

UNIT-III

E-Commerce-Definition – Impact of Electronic Commerce – Benefits of Electronic Commerce – Classification and application of Electronic commerce technologies.

UNIT-IV

EDI – Definition- Building Blocks of EDI Systems: Layered Architecture - Value added networks – Benefits of EDI – Applications of EDI. Electronic Payment Systems – Introduction – Basic Characteristics of online payment systems-Prepaid and Post-paid Electronic Payment Systems.

UNIT-V

System Analysis and Design – System Study – System Analysis – System Design – System Development and Implementation – System Maintenance – System Evaluation – User Involvement – Qualifications of a system Analyst.

Text Books :

- 1 The Internet – Complete Reference
Harley Hahn, Tata McGraw – Hill Publishing Company Limited, New Delhi.
- 2 Management Information Systems and Corporate Communication
ACS (Intermediate) - Study Material Published by ICSI, New Delhi.
- 3 Electronic Commerce - Bharat Bhasker, Tata McGraw – Hill Publishing Company Limited, New Delhi.

B.Com(CS CA) DEGREE

Third Year Sixth Semester

SYLLABUS

COMPUTER PRACTICAL – III (VISUAL BASIC)

1. Develop a VB Program to find a factorial Number.
2. Develop a VB Program to get name and marks details of a student. Then find out the total marks and percentage of the marks
3. Develop a VB Program to calculate the amount of interest earned to any investment using the formulae
$$\text{Interest Earned} = (\text{Amount} * \text{Years} * \text{Interest}) / 100$$
4. Develop VB Program to get the total value of a sales person and to calculate his sales bonus.
5. Develop a VB Program to build an Arithmetical Calculator.
6. Develop a VB Program to get the Pay Details of an employee and to calculate the net pay and taxable amount
7. Develop a VB Program to allow the user to enter the names of country in an text box. Create command buttons to display all the names in Alphabetical order in the list box and to delete the countries from the list box.
8. Develop a VB Program to find the Straight –Line Depreciation for an asset using Financial functions
9. Develop a VB Program to calculate the number of days the user alive by asking the user to enter the date of birth.
10. Develop a VB Program to display a form, which has 3 menu items called Line, Circle and box. When clicking on each, display the appropriate output.
11. Develop a VB Program to reverse the text using String functions.
12. Develop a VB Program to store and retrieve the records from the database by using Data Control

B.COM (CS) & (CA)
MODEL QUESTION PAPER
SEMESTER III
PAPER III- GR.A. CORE PAPER VII
COMPANY LAW AND SECRETARIAL PRACTICE-I

TIME : 3 hours

Max : 100 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. _____ is considered as the official signature of the company.
2. The document contains the rules and regulations regarding the internal management of the company is called _____.
3. _____ is an invitation to offer to the public to subscribe for the shares and debentures of the company.
4. Share pass from one person to another by the operation of law is called _____.
5. Borrowing beyond the power is called _____.
6. Define the term 'Secretary'.
7. What is meant by 'Memorandum of Association'?
8. Is the issue of prospectus necessary?
9. What is meant by alteration of capital?
10. What is charge?

SECTION B (5*6=30 Marks)

Answer FIVE questions

11. (a) State the circumstances in which corporate veil can be lifted.
(OR)
(b) Explain the legal position of the company secretary.
12. (a) Distinguish between Memorandum of Association and Articles of association.
(OR)
(b) Discuss the duties of secretary regarding Alteration of Articles.
13. (a) What is statement in lieu of prospectus? Explain the provisions relating to it.
(OR)
(b) Briefly discuss the secretarial duties regarding the issue of prospectus.
14. (a) Distinguish between transfer and transmission of shares.
(OR)
(b) Write a brief note on e-filing.

15. (a) What is Mortgage? What are its essentials.
(OR)
(b) Explain the effects of non – registration of charges.

SECTION C (5*12=60 Marks)

Answer FIVE questions

16. (a) Enumerate the characteristics of a company.
(OR)
(b) Discuss the various stages in the formation of a company.
17. (a) Explain the contents of Memorandum of Association.
(OR)
(b) What do you mean by doctrine of indoor management? Explain the exceptions to it.
18. (a) Discuss the contents of 'prospectus'?
(OR)
(b) What are the liabilities of persons who authorise the issue of a false prospectus?
19. (a) Explain the steps involved in issue of shares to the public.
(OR)
(b) Discuss the secretarial duties regarding allotment of shares.
20. (a) Briefly discuss the different methods of borrowing.
(OR)
(b) Distinguish between share holder and debenture holder.

B.Com(CS CA) DEGREE MODEL QUESTION

Second Year Third Semester

DATABASE MANAGEMENT SYSTEM

TIME: 3 hours

MAX. MARKS: 100

SECTION – A

(10 X 1 = 10 marks)

FILL UP THE BLANKS

1. _____ is used to describe a database.
2. _____ attributes can be divided into subparts.
3. Relationship sets that involve two entity sets are known as _____ relationship set.
4. The physical arrangement of data in a file into records and pages on secondary storage is _____
5. Same data stored in more than one place leads to _____
6. Define Data
7. What is Primary key?
8. Explain consistency.
9. What is Query?
10. Explain anomalies.

SECTION – B

(5 X 6 = 30 marks)

ANSWER ALL QUESTIONS

11. a) Define the term entity and relationship set.
(OR)
b) Explain the different types of attributes.
12. a) Explain DDL and DML.
(OR)
b) Explain briefly record based logical model.
13. a) Write notes on serial file.
(OR)
b) What is normalization.
14. a) Define the term record, data item, and data aggregate.
(OR)
b) Explain security policies and authorization.
15. a) Explain the term definition of the problem and preliminary design.
(OR)
b) Write notes on concurrency control.

SECTION – C

(5 X 12 = 60 marks)

ANSWER ALL QUESTIONS

16. a) Define DBMS and its Advantages.

(OR)

b) Explain the various components of DBMS.

17. a) Explain ER model with suitable example.

(OR)

b) Define file organization and explain sequential and index sequential files.

18. a) Explain 1NF, 2NF and Boyce Codd normal form.

(OR)

b) Discuss about network model.

19. a) What is database security? Explain security and integrity threats.

(OR)

b) What is DDBMS and also explain the advantages.

20. a) What is fragmentation and explain its various types.

(OR)

b) What is knowledge based systems. Explain its representation.

B.COM (CS) & (CA)
MODEL QUESTION PAPER
SEMESTER III
BUSINESS MATHEMATICS

TIME: 3 hours

Max : 100 Marks

SECTION A (10*1=10 Marks)

Answer ALL questions

Fill in the blanks:

1. The sum of the first n terms of an A.P= _____.
2. The element at ith row and jth column of a matrix A is usually denoted as _____.

$$3. \int \frac{dx}{x} = \text{_____}$$

$$4. \frac{d}{dx} \left(\frac{u}{v} \right) = \text{_____}$$

5. _____ function is required to be maximised or minimised.

Short answers

6. Define proper subsets.
7. Define Triangular matrix.
8. Define product rule.
9. Define definite integrals.
10. Explain I.B.F.C.

SECTION B (5*6=30 Marks)
 Answer FIVE questions

11. (a) The sum of three numbers in A.P is 24 and their product is 440. Find the numbers.

(OR)

- (b) If $U = \{0,1,2,3,4,5\}$, $A = \{0,1,2\}$ and $B = \{2,4\}$ prove that

$$(i) (A \cup B)^c = A^c \cap B^c$$

$$(ii) (A \cap B)^c = A^c \cup B^c$$

12. (a) Obtain the product :

$$\begin{bmatrix} 2 & 1 & 0 \\ 3 & 2 & 1 \\ 1 & 0 & 1 \end{bmatrix} \times \begin{bmatrix} 1 & 2 & 3 & 4 \\ 2 & 0 & 1 & 2 \\ 3 & 1 & 0 & 5 \end{bmatrix}$$

(OR)

- (b) If $A = \begin{pmatrix} 9 & 1 \\ 4 & 3 \end{pmatrix}$ and $B = \begin{pmatrix} 1 & 5 \\ 7 & 12 \end{pmatrix}$ Find the matrix such that $3A+5B+2X=0$.

13. (a) Find $\lim_{x \rightarrow 0} \frac{\sqrt{1+x} - 1}{x}$.

(OR)

(b) If $f(x) = \frac{x^3 - 2x^2 + 50}{x^2}$, find $f'(5)$ and $f'(10)$.

14. (a) Evaluate $\int \frac{x^3}{(x^2 + 1)^3} \cdot 3 dx$
(OR)

(b) Evaluate $\int x e^{mx} dx$

15. (a) Solve the following LPP graphically

$$\max Z = 3x_1 + 2x_2$$

$$\text{Subject to : } -2x_1 + x_2 \leq 1$$

$$x_1 + x_2 \leq 3$$

$$x_1 \leq 2$$

$$x_1, x_2 \geq 0$$

(OR)

(b) Describe the steps of simple method.

SECTION C (5*12=60 Marks)

Answer FIVE questions

16. (a) Find the four numbers forming a geometric progression if the first number exceeds the second by 36 and the third number is greater than the fourth by 4.

(OR)

(b) (i) Calculate the C.I for Rs.2500 for 4 years at 8% p.a.

(ii) Calculate the C.I in the above case when interest in the above case is compounded a) half yearly b) quarterly

17. (a) Find the rank of $A = \begin{bmatrix} 1 & 3 & 4 & -2 \\ 2 & 6 & 8 & -4 \\ 3 & 0 & 3 & 3 \end{bmatrix}$.

(OR)

(b) Solve the following equation by matrix method

$$X + Y + Z = 1$$

$$3X + 5Y + 6Z = 4$$

$$9X + 26Y + 36Z = 16$$

18. (a) Investigate the maxima and minima of the function $2x^3 + 3x^2 - 36x + 10$.

(OR)

(b) If $Y = X e^{\frac{x^2}{3x}}$, find $\frac{d^2y}{dx^2}$ and $\frac{d^3y}{dx^3}$.

19. (a) Integrate $\frac{1}{(x+1)(x+2)}$ with respect to x.

(OR)

(b) Evaluate $\int_1^{10} (\log x) dx$.

20. (a) Solve the following LPP graphically

$$\max Z = x_1 + 4x_2 + 5x_3$$

$$\text{Subject to : } 3x_1 + 3x_3 \leq 22$$

$$x_1 + 2x_2 + 3x_3 \leq 14$$

$$3x_1 + 2x_2 \leq 14$$

$$x_1, x_2, x_3 \geq 0.$$

(OR)

(b) Solve the following LPP graphically

$$\max Z = 2x_1 + 3x_2$$

$$\text{Subject to : } 7x_1 + 4x_2 \leq 28$$

$$7x_1 + 42x_2 \leq 52$$

$$x_1, x_2 \geq 0.$$

Model Question Paper

SEMESTER – III : **COMPANY LAW & SECRETARIAL PRACTICE – II**

PAPER III – Gr.A CORE PAPER – X

Time: 3 hours

Max:100 marks

SECTION – A

(10*1=10 marks)

Answer All questions:

1. General meeting can be called for only by giving not less than _____ days notice to every member.
2. The minimum number of members of the Board for a public company must be atleast _____.
3. The first auditor of a company shall be appointed by the _____ with in one month of the date of registration of the company.
4. _____ is the share of the company's profits distributed among the members.
5. The person appointed to look after the winding up process is called _____.
6. What is 'Proxy'?
7. Who is a 'Director'?
8. What do you mean by 'Annual Return'?
9. Write a note on 'Unclaimed Dividend'?
10. What is meant by Liquidation ?

SECTION – B

ANSWER ALL QUESTIONS

(5 x 6 = 30 marks)

11. a) Explain the requisites of a valid meeting.
(OR)
b) Briefly explain the kinds of Company Meetings.
12. a) Explain the position of the directors.
(OR)
b) Enumerate the duties of directors.
13. a) What are the books of account required to be kept under the companies act ?
(OR)
b) explain the provisions relating to appointment of auditors.
14. a) State the rules on the declaration of dividend .
(OR)
b) Explain the secretarial duties in connection with dividend.
15. a) State the grounds for winding up by the court.
(OR)
b) Discuss the provision applicable to members voluntary winding up.

SECTION – C

ANSWER ALL QUESTIONS

(5 x 12 = 60 marks)

16. a) What are the Statutory provision regarding the holding of an annual general meeting?

(OR)

b) Explain the Secretarial duties in connection with meetings.

17. a) State the provisions of the companies act,1956 regarding the mode of appointment of directors of a company.

(OR)

b) What do you mean by obligatory in company management ?.

18. a) Discuss the various books of account a company is bound to maintain.

(OR)

b) Explain the rights and duties of an auditor.

19. a) What are the provisions regarding transfer of profit to reserve before declaring dividend.

(OR)

b) State the conditions and procedure for payment of interim dividend .

20. a) Discuss the consequences of winding up.

(OR)

b) Explain the duties of Secretary in respect of winding up.

B.Com(CS CA) DEGREE MODEL QUESTION
Second Year Fourth Semester
PROGRAMMING IN C

TIME: 3 hours

MAX. MARKS: 100

SECTION – A

(10 X 1 = 10 marks)

FILL UP THE BLANKS

1. C is a _____ level language.
2. The statement printf (“%f”, (float)9/5); prints _____
3. An expression is _____
4. The two operators && and || are _____ operators
5. Integer division results in _____
6. What is compiler?
7. Explain portability
8. Define nesting
9. What do you mean by control statements?
10. Define variable.

SECTION – B

(5 x 6 =

30 marks)

ANSWER ALL QUESTIONS

11. a) What are the data types used in C? Explain.
(OR)
b) Write a program to find the simple and compound interest.
12. a) List out the merits and demerits of the while loop and do-while loop.
(OR)
b) Explain unformatted input, output statement.
13. a) Explain the break and continue statement.
(OR)
b) What is character array? Explain.
14. a) Explain call by value with example.
(OR)
b) What is structure? Explain.
15. a) Explain command line arguments
(OR)
b) Explain fprintf and fscanf

SECTION – C

(5 x 12 = 60 marks)

ANSWER ALL QUESTIONS

16. a) Explain the structure of C program.
(OR)
b) Explain any five operators used in C
17. a) Explain (1) for loop (2) nested if (3) switch statement.
(OR)
b) What is meant by formatted input and output statement?
18. a) What is an array? Explain different types of array.
(OR)
b) Write a C program to implement a matrix addition.
19. a) What is function? Explain its types.
(OR)
b) Explain the storage classes.
20. a) How will you create, write and read a file? Explain with example.
(OR)
b) Explain preprocessor.

**MODEL QUESTION PAPER
TAXATION - I**

Time: Three Hours

Maximum : 100 Marks

SECTION – A

1. Previous year is the financial year which _____.
2. The amount that is computed after deduction municipal taxes is _____.
3. Education allowance is exempted for _____.
4. Gratuity received by a non government employee is exempted upto _____.
5. Embazzelement of cash in a money lending business shall be treated as _____.
6. What is meant by MRV
7. Give any two exempted perks.
8. Give any two incomes under the other sources.
9. Define the term profession.
10. Define NAV.

SECTION – B

(5X6=30)

ANSWER ALL QUESTIONS:

11.(a) Explain the scope of total income under the Income Tax Act 1961.

Or

(b) Write a note on Preliminary expenses under business.

12.(a) Define the terms “Assessee” and “Assessment year”.

Or

(b) What are the perquisites.

13.(a) Explain the method of valuation of Rent Free Accommodation for private employees.

Or

(b) From the figures given below calculate the Annual Rental Value.

MRV	30000
FRV	36000
S.RENT	33000

14.(a) State the types of Provident Funds.

Or

(b) Write a note on Expenditure on Scientific Research.

15.(a) Mr. H a West Indian for the first time on 10-01-2003 and left for Australia on 15-09-2003. He again came to India on 01-05-2006 . leave for South Africa on 15-07-2006. Determine his status for the previous 2006-07.

Or

(b) Mr. P retires in September 2006 after having put in 42 years of service in a company. His average salary for 10 months preceding September 2006 is Rs.2500pm. He received a gratuity of Rs.60000. Compute his taxable gratuity.

SECTION – C**(5X12=60)****ANSWER ALL QUESTIONS:**

16.(a) What are the Expressly Allowable Expenses under the business?

Or

(b) State whether the following items are deductible or not and why.

1. Sales tax and wealth tax.
2. Donation to a political party.
3. Cost of installing a new telephone.
4. Commission paid while purchasing raw materials.

17.(a) Discuss how the following items are to be dealt with in the income assessment of a company.

1. Preliminary expenses before the commencement of production Rs.160000.
2. Capital expenditure on scientific research Rs.400000.
3. Provision of Rs.280000 for doubtful debts.

Or

(b) Explain Residential status of Individual under the income tax act.

18.(a) Mr.X a employee of coimbatore based company provide the following particulars

of his salary income.

Basic salary	12000pm
Profit bonus	12000
Commission on turnover achieved by Mr.X	42000
Entertainment allowance	2000pm
Club facility	6000
Transport allowance	1000
Free use of car of more than 1.6 car	
Rent free house provided by employer.	
Lease rent paid by employer	
Free education facility for three children of the employee.	

22500

Gas water and electricity bills issued in the name of employee by paid by employer

Compute income under the head salary for the assessment year 2007-08.

Or

(b) Mr.R retired on 31-12-2006 and his pension was fixed at Rs.3600pm. He got $\frac{3}{4}$ of the pension commuted for which he received Rs.180000 from his employer a ltd. Find out the taxable amount of commuted value of pension if.

- a) He gets gratuity
- b) He does not get gratuity.

19.(a) From the particular given below compute from house property which consists of

two independent units having $\frac{1}{3}$ and $\frac{2}{3}$ area.

Date of completion

01-11-2001

Municipal Rental Value	Rs. 96000
Fair Rental Value	Rs. 84000
Self occupied	2/3 portion
Let out	1/3 portion
from 01-04-2006 to 31-08-2006 @ Rs.7200 pm and self-occupied from 01-09-2006 onwards.	
Municipal taxes	Rs. 6000pa
Fire Insurance premium	Rs. 2000pa
Ground rent	Rs. 4000pa
Interest on Loan	Rs. 7500.

Or

(b) What is meant by NAV ? Give format.

20. (a) Following are the income of amaranth for the financial year 2006-07.

Interest on saving Bank deposit in Allahabad bank Delhi 1200

Income from agriculture in Africa invested in Nepal 10000

Dividend received in UK from a American company, a par of which Rs.2000
remitted to India 10000.

Pension received in Belgium for services rendered in India with a Limited
company.

You are required to compute his gross total income for the AY 2007-08 if he is

(a) resident (b) Not ordinarily resident (c) NRI.

Or

(b) Mr. A came to India for the first time U.S.A on 30th June 2000. He stayed here at a stretch for three years and left for Japan on 1st July 2003. He returned to India on 1st April 2004 and remained her till 31st July 2004 when he went back to U.S.A. He again came India taking an employment with an American concern on 20th January 2007. Determine his residential status for the assessment year 2007-08.

B.Com (CS CA) DEGREE MODEL QUESTION

Third Year Fifth Semester

Visual Basic Programming

Time 3 Hours

Max. Marks: 100

Section – A

(10 x 1 = 10 marks)

Fill in the blanks

1. Visual Basic is a _____.
2. _____ is called as an event driven programming.
3. _____ Application is used to design OCX components
4. _____ Control in tool box is allow the user to choose one or two options. .
5. _____ control is used to retrieve information from the user
6. Define command button
7. Uses of menu bar
8. Explain the menu editor.
9. Define date function
10. Explain the procedure.

Section-B

(5 x 6 = 30 marks)

Answer all the questions

- 11.a) What is visual basic? What are the hierarchy of visual basic applications?
Or
b) What are the versions of visual basic?
- 12.a) Which allows the user to select one or more of a group of choices? Explain.
Or
b) What is Variable? How will you declare the variable?
- 13.a) What is mean by variant data type? Explain it.
Or
b) Create a simple menu for a notepad application.
- 14 a) Do you think IF statement necessary for VB program if it means Explain it.
Or
b) Explain the conditional operators with example.
- 15.a) Explain about the date functions.
Or
b) What is mean by function? How will you call the function in VB?

Section-C

(5 x 12 = 60 marks)

Answer all the questions.

- 16 a.) Explain the visual basic application types.
Or
b) What are the components of visual basic application?
- 17 a.) Explain the controls available in VB?
Or
b) What are the methods involved in naming the new project?
- 18 a.) Explain the data types in variable.
Or
b) What are steps to create various menus?
- 19 a.) Explain the operators with proper example.
Or
b) What are all the looping statements in VB?
- 20.a) Discuss about the string function in VB Environment.
Or
b) Explain the procedure with simple example.

MODEL QUESTION PAPER
MANAGEMENT ACCOUNTING

Time – 3 Hours

Max. Marks: 100
(10 x 1 = 10 marks)

SECTION – A**Fill in the blanks:**

1. Management accounting involves -----.
2. Debt Equity Ratio is ----- Ratio
3. The Turnover Ratio helps management in -----
4. Tax paid is ----- of funds
5. Increase in the amount of debtors results in ----- cash
6. Explain Sales budget
7. Define pay-back method.
8. What is meant by budget
9. What do you mean by cash flow
10. What are the sources of funds

Section - B

(5 x 6 = 30 marks)

Answer all the questions.

- 11 a. Define management accounting. (OR)
b. What are the functions of management accounting?
- 12 a. Sales Rs 33,984 ; Gross profit Rs 8,068
Sales returns Rs 380 ; opening stock Rs 1,378
Closing stock Rs 1,814
Calculate 1. purchases 2. Rate of Stock Turnover 3. Gross Profit Ratio.
(OR)
- b. Find out the value of creditors from the following.
Sales Rs 50,000 ; Opening stock Rs 5,000
Gross profit on sales 10% ; Closing stock Rs 10,000
Creditors velocity 73 days ; Bills payable Rs 3,000
13. a. Calculate funds from operations from the following profit and loss account.
- | | Rs | | Rs |
|---|----------|-------------------------|----------|
| To expences paid and }
outstanding } | 3,00,000 | By gross profit | 4,50,000 |
| To depreciation | 70,000 | By gain on sale of land | 60,000 |
| To loss on sale of machine | 4,000 | | |
| To discount | 200 | | |
| To goodwill | 20,000 | | |
| To net profit | 1,15,800 | | |
| | 5,10,000 | | 5,10,000 |
| | ===== | | ===== |

(OR)

- b. Calculate Funds From Operations.

	<u>As on 31st December</u>	
	<u>1987</u>	<u>1988</u>
	Rs	Rs
Profit and Loss Appropriation A/C	30,000	40,000
General Reserve	20,000	25,000
Good will	10,000	5,000
Preliminary Expenses	6,000	4,000
Provision for depreciation on machinery	10,000	12,000

14. a. Calculate Cash From Operations.

Trading and Profit & Loss A/C, For the year ending 31st march ,1990

	Rs		Rs.
To purchase	20,000	By sales	30,000
To wages	5,000		
To gross profit c/d	5,000		
	30,000		30,000
	-----		-----
To salaries	1,000	By gross profit b/d	5,000
To rent	1,000	By profit on sale of building	
To depreciation on plant	1,000	Book value -	10,000
To loss on sale of furniture	500	Sold for -	15,000
To good will written off	1,000		5,000
To net profit	5,500		
	10,000		10,000
	=====		-----

(OR)

b. What are the classifications of budgets?

15. a. What are the factors affecting capital investment decisions?

(OR)

b. what are the importance of capital budgeting?

Section – C

Answer all the questions.

(5 x 12 = 60 marks)

16. a. Distinguish between management accounting and financial accounting.

(OR)

b. what are the advantages of cash flow statement?

17. a. Following are the ratios of the trading activities of National Traders Ltd:

Debtors velocity	3 months
Stock velocity	8 months
Creditors' Velocity	2 months
Gross Profit Ratio	25%

Gross profit for the year ended 31st December,1998 amounts to Rs.4,00,000. Closing stock of the year is Rs.10,000 above the opening stock .Bills receivable amount to Rs 25,000 and Bills payable to Rs. 10,000.

Find out: a)Sales b)Sundry Debtors c)Closing Stock ,and d) Sundry Creditors.

OR

b. Draw up a flexible budget for production at 75% and 100% capacity on the basis of the following data for a 50% activity

	Per unit
	Rs
Materials	100
Labour	50
Variable expenses (direct)	10
Administrative expenses (50%fixed)	40,000
Selling and distribution expenses (60%fixed)	50,000
Present production (50% activity):	1,000units.

18. a. A Trader purchases goods both on cash as well as on credit terms .The following particulars are obtained from the books:

	Rs
Total purchases(gross)	2,00,000
Cash purchases	20,000
Purchase returns	34,000
Creditors at the end	70,000
Bills payable at the end	40,000

You are required to

1. Calculate creditors turnover ratio
2. Calculate average payment period

OR

- b. You are required to construct a selling overhead budget from the details given below:

	Rs
Establishment expenses of sales department	15,000
Other expenses of sales department	6,000
Advertisement	4,500
Salaries to counter salesmen	15,000
Commission to counter salesmen at 2% on their sales.	
Commission to travelling salesmen at 5% on their sales and out of pocket expenses at 3% on their sales.	
The following are the likely sales range for a year	

Sales at counter Rs	Sales by Traveling Salesmen Rs
1,50,000	15,000
2,00,000	20,000
2,50,000	25,000.

19. a. XYZ Ltd. Is considering the purchase of a new machine which would carry out some operations at present performed by manual labour .The two alternative models under consideration are P and Q.

The following information from which a profitability statement is to be prepared for submission to the board of directors is available.

	P	Q
Cost of machine (Rs)	3,00,000	5,00,000
Estimated life (in years)	10	12
Estimated savings in scrap p.a(Rs)	20,000	
30,000		
Additional cost of supervision per annum(Rs)	4,000	
32,000		
Additional cost of maintenance per annum(Rs)	14,000	
22,000		
Cost of indirect material per annum(Rs)	12,000	
16,000		
Estimated savings in wages:		
Wages per worker per annum(Rs)	1,200	1,200
Workers not required(Number)	150	200

The rate of taxation may be regarded as 50% of profit. Which model can be recommended for purchase ? Give reasons for your answer.

OR

b. The following data relating to two machines X and Y is furnished.

	X	Y
Original cost	Rs 2,00,000	Rs 2,00,000
Estimated life in years	5	5
Expected salvage value	Rs 20,000	Rs 40,000
Additional working capital needed on average	Rs 40,000	Rs 30,000
Income tax rate	40%	40%

Estimated incomes before depreciation and tax:	Rs	Rs
1 st Year	60,000	1,00,000
2 nd Year	80,000	80,000
3 rd Year	1,00,000	1,60,000
4 th Year	1,20,000	40,000
5 th Year	1,40,000	1,80,000

Depreciation is to be charged under straight line method.

You are required to calculate the accounting rate of return on the average investment for both the machines.

20. a. A project requires investment of Rs 1,00,000 initially. It is estimated to provide annual net cash inflows of Rs 40,000 for a period of 8 years. The company's cost of capital is 10%. Ascertain the net present value of the project. Reference to annuity table shows present value of Re.1 for 8 years at 10% p.a interest is Rs. 5.335.

OR

- b. You are required to prepare production budget for the half year ending June 2000 From the following information.

Product budgeted sales	Quantity	Actual stock on 31.12.99	Desired stock on 30.6.2000
	(units)	(units)	(units)
S	20,000	4,000	5,000
T	50,000	6,000	10,000

B.Com (CS CA) DEGREE MODEL QUESTION

Third Year Sixth Semester

INTERNET AND E-COMMERCE

Time : Three Hours
marks

Maximum :100

Section – A (10 x 1 = 10 marks)

Answer ALL questions.

1. ARPA Stands for _____
2. The word org. in an Internet address stands for _____
3. Special purpose computer called _____
4. Modem speeds are measured in _____
5. EDI stands for _____
6. What is a system?
7. What are the two phases of system design?
8. What is E-commerce?
9. What is Internet?
10. What is protocol?

Section – B (5 x6 = 30 marks)

Answer all the questions.

- 11.a) List and explain the services and responsibilities of a server.
Or
b) Explain the Tour of the Internet.
- 12.a) Explain about Internet Addressing method
Or
b) Explain the term Modem.
- 13.a) What are the elements of E-Commerce?
Or
b) What are the benefits of E-Commerce?
- 14.a) what are the components of EDI?
Or
b) What are benefits of using EDI?
- 15.a) Describe the two types of system maintenance.
Or
b) Explain the role of system Analyst's.

Section – C (5 x 12 = 60 marks)

Answer all the questions.

- 16.a) Bring out the essential hardware and software components for Internet connectivity.
Or
b) Explain the Time-sharing system with Hosts and Terminals diagram
- 17.a) Explain the steps followed in sending and receiving mails.
Or
b) Explain the nature of Shell account & PPP account.
- 18.a) Explain the classification of E-Commerce
Or
b) How can an existing business take advantage of Business – to – Consumer (B2C) electronic commerce?
- 19.a) Describe the paper –based ordering process and how EDI alters the process?
Or
b) What are the various security issues in the context of online payment systems?
20. a)Why it is necessary to conduct a system evaluation? How does one conduct it?
Or
b) Discuss four approaches to system conversion.
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B.Com(CS CA) DEGREE MODEL QUESTION
Third Year Sixth Semester
COMPUTER PRACTICAL – III (VISUAL BASIC)

Time : 3 Hours

Max 100 marks

- Student should submit record note before practical Examination. Marks will be given for record note, algorithm, program and execution.

Answer all Questions

- 1) Develop VB Program to get the total value of a sales person and to calculate his sales bonus.
- 2) Develop a VB Program to get the Pay Details of an employee and to calculate the net pay and taxable amount
