

<b>Annexure No.</b>	<b>57 B</b>
<b>SCAA Dated</b>	<b>29.02.2008</b>

**BHARATHIAR UNIVERSITY – COIMBATORE 641 046.**

**B.COM -C.A (Computer Applications) with Diploma in BUSINESS**  
**LAW Semester System**

**(Effective for the Affiliated College students (Regular) admitted from  
the  
academic year 2007-2008 and onwards)**

**1. Eligibility for Admission to the Course**

Candidate for admission to the first year of the B.Com C.A (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 C.A (Computer Applications) 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)

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.

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 3<sup>rd</sup> 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 (4<sup>th</sup> or 5<sup>th</sup> or 6<sup>th</sup> 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 satisfactory 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 par 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.

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**4. COURSE OF STUDY AND SCHEME OF EXAMINATION :****B.COM -C.A (Computer Applications) with Diploma in BUSINESS LAW****Regular - Semester System**

SEMESTER	PART	Sl. No.	SUBJECT	INSTRUCTIONAL HOURS PER WEEK	UNIVERSITY EXAMINATIONS	
					DURATION (Hours)	MAX. MARKS
<b>First</b>	I	1.	Language I	5	3	100
	II	2.	English I	5	3	100
	III	3.	GROUP-A CORE: Principles of Accountancy	5	3	100
	III	4.	CORE: Introduction to information Technology	4	3	100
	III	5.	GROUP-B ALLIED: Mathematics for Business	5	3	100
		6.	Computer Application Practicals – I	4		-
	FC	7.	Foundation Course – A	2	3	-
<b>Second</b>	I	8.	Language II	6	3	100
	II	9.	English II	6	3	100
	III	10.	GROUP-A CORE: Advanced Accounting	6	3	100
	III	11.	CORE: Principles of Marketing	6	3	100
	III	12.	GROUP-B ALLIED-: Computer Application Practicals - I	4		100
	FC	13.	Foundation Course – A	2	3	100
<b>Third</b>	III	14.	CORE: Communicative Skills	4	3	100
	III	15.	CORE: Managerial Economics	4	3	100
	III	16.	CORE: Database Management System	4	3	100
	III	17.	CORE: Cost Accounting	4	3	100
	III	18.	GROUP-B -ALLIED: Statistical Methods	5	3	100
	--	19.	Computer Application Practicals – II	4	3	-
	FC	20.	Foundation Course – B	2	3	-
		21.	Diploma Course – Subject -1	3	3	100
<b>Fourth</b>	III	22.	CORE: Management Accounting	6	3	100
	III	23.	CORE: Income Tax Law and Practice	5	3	100
	III	24.	CORE: Object Oriented Programming with C++	5	3	100
	III	25.	CORE : Executive Business Communication	5	3	100
	III	26.	GROUP-B -ALLIED: Computer Applications Practicals – II	4	3	100
	FC	27.	Foundation Course – B	2	3	100
	--	28.	Diploma Course – Subject -2	3	3	100

SEMESTER	PART	Sl. No.	SUBJECT	INSTRUCTIONAL HOURS PER WEEK	UNIVERSITY EXAMINATIONS	
					DURATION (Hours)	MAX. MARKS
<b>Fifth</b>	III	29.	CORE: Principles of Auditing	4	3	100
	III	30.	CORE: Corporate Accounting	6	3	100
	III	31.	CORE: Retail Business Management	4	3	100
	III	32.	GROUP-C –Application Oriented Subject Software Development with Visual Basic	4	3	100
	III	33.	GROUP-C -APPLIED: E- Commerce Technology	5	3	100
		34.	Computer Applications Practicals - III	4	3	-
		35.	Project Work	--	--	--
	--	36.	Diploma Course – Subject -3	3	3	100
<b>Sixth</b>	III	37.	CORE: Financial Management	6	3	100
	III	38.	CORE: Management information System	6	3	100
	III	39.	CORE : Project Work & Viva	5	3	100
	III	40.	GROUP –C Application Oriented Subject Internet and Web Designing	6	3	100
	III	41.	GROUP-C – Application Oriented Subject Computer Applications Practicals - III	4	--	100
	III	42.	Diploma Course – Subject -4	3	3	100

**B.COM -CA (Computer Applications) with Business Law**

**SEMESTER -1**

**Subject Title: PRINCIPLES OF ACCOUNTANCY**

**Course/Subject code: 13A**

**Credit Hours: 5 (Five) per week**

**Goal:** To enable the students to learn principles and concepts of Accountancy.

**Objective:** On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

**UNIT –I**

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

**UNIT – II**

Final accounts of a sole trader with adjustments – Errors and rectification

**UNIT – III**

Bill of exchange- Accommodation bills – Average due date – Account current.

**UNIT – IV**

Accounting for consignments and Joint ventures

**UNIT – V**

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

**Note :** Distribution of Marks between problems and theory shall be 80% and 20%.

**BOOKS FOR REFERENCE**

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

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**Subject Title:**            **Introduction to Information Technology**

**Subject Code:**

**No of credit hours: 4**

Subject Description: To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

Goals: To provide basic conceptual knowledge about the computer systems and information technology

**Objectives:**

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

**Unit I**

Hardware and Software : computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

**Unit II**

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

**Unit III**

Components of computers input ,output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

**UnitIV**

Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- Extranet- E.mail and its uses-world wide websites-mobile computers.

**UnitV**

System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

**BOOKS FOR REFERENCE**

1. Computer and common sense-Roger Hunt and John Shellery
2. Using Micro Computers- Brightman and Dimsdale
3. P.c.Software made simple-R.K.Taxali
4. Introduction to computers-Alexis Leon and Mathews Leon
5. Information technology for management-Henry c.Lucas

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**SEMESTER – II****Subject Title: Advanced Accounting****Subject Code:****No of Credit Hours: 6****SUBJECT DESCRIPTION**

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

**GOALS:**

To enable the students to learn the functional aspects of accounting.

**OBJECTIVES:**

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

**UNIT I**

Depreciation – Methods - Reserves and provisions.

**UNIT II**

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

**UNIT III**

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

**UNIT IV**

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission - Retirement - Death

**UNIT V**

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray - Piecemeal Distribution - Sale to a company.

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

**BOOKS FOR REFERENCE**

- |                         |   |                      |
|-------------------------|---|----------------------|
| 1. Jain and Narang      | : | Advanced Accounting  |
| 2. T.S. Grewal          | : | Advanced Accounting  |
| 3. M.C Shukla           | : | Advanced Accounting  |
| 4. T.S.Reddy & A.Murthy | : | Financial Accounting |

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**SEMESTER – II**

**Subject Title: Principles of Marketing**

Subject Code:

No of Credit Hours: 6

**UNIT I**

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing

**UNIT II**

Marketing functions-Buying –Selling –Transportation –Storage – Financing –Risk Bearing – Standardisation – Market Information

**UNIT III**

Consumer Behaviour –meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour-Market segmentation – Customer Relations Marketing

**UNIT IV**

Marketing Mix – Product mix –Meaning of Product –Product life cycle –Branding-labelling- Price Mix-Importance-Pricing objectives - Pricing strategies –Personal selling and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context

**UNIT V**

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Forward Trading in Commodities

**BOOKS FOR REFERENCE**

- |                            |                                      |
|----------------------------|--------------------------------------|
| 1. Marketing Management    | - Rajan Sexena                       |
| 2. Principles of Marketing | - Philip Kotler & Gary Armstrong     |
| 3. Marketing Management    | - V.S. Ramasamy and Namakumari       |
| 4. Marketing               | -William G.Zikmund & Michael D’Amico |
| 5. Marketing               | - R.S.N.Pillai & Bagavathi           |

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**SEMESTER I & II****COMPUTER APPLICATION – PRACTICALS - 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.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts  
to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:  
Creation of different slides, changing background color, font color using wordart.

**SEMESTER - II****I - MS ACCESS**

- Basic  
for
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, pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
  2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:  
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
  3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
  4. Create forms for the simple table ASSETS.
  5. Create report for the PRODUCT database.

**II – TALLY AND INTERNET**

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)  
a) FIFO    b) LIFO    c) Simple Average Method    d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

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**SEMESTER - III**

**Subject Title : MANAGERIAL ECONOMICS**

**Course Number :**

**No. of Credit Hours : 4 Hours Per Week**

**Subject Description :** To enable the students to understand various economic strategies in business decision making.

**Goals :** To make the students to understand the tools the techniques and economic analysis applied in the art of managerial decisions.

**Objectives :** On successful completion of this course, the student should be well versed in the concepts, tools and principles in the field of Economics and Business Management.

**UNIT-I**

Managerial Economics – Meaning and Definition – Nature and Scope – Economic Theory – Divisions – Goals of a firm.

**UNIT-II**

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions.

**UNIT-III**

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

**UNIT-IV**

Markets – Forms of Market – Characteristics - Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

**UNIT-V**

Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

**Books for Reference:**

1. R.L.Varshney and K.L.Maheshwari----Managerial Economics----Sulthan Chand and Sons
2. Alak Gosh and Biswanath Gosh----Managerial Economics----Kalyani Publications
3. D.Gopalakrishna----Managerial Economics----Himalaya Publishing House
4. S.Sankaran---- Managerial Economics----Margham Publications

**SEMESTER – III****DATA BASE MANAGEMENT SYSTEM**

**No. of Credit Hours : 4 Hours Per Week**

**Subject Description : This course provides knowledge of the electronic data system, process structures and enables the students acquire practical knowledge.**

**Goals : To enable the students to learn the data base operations and process**

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

**CONTENTS**

- I Database System Architecture - Basic Concepts : Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures : Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.**
- II Relational Approach : Relational Data Structure : Relation, Domain, Attributes, Key Relational Algebra - Introduction, Traditional Set Operation. Attribute names for derived relations - Special Relational Operations.**
- III Embedded SQL: Introduction – Operations not involving cursors, involving cursors – Dynamic statements, Query by Example – Retrieval operations, Built-in Functions, update operations - QBE Dictionary. Normalization : Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.**
- IV Hierarchical Approach : IMS data structure - Physical Database, Database Description- Hierarchical sequence - External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.**
- V Network Approach : Architecture of DBTG System. DBTG Data Structure : The set construct, Singular sets, Sample Schema, the external level of DBTG – DBTG Data Manipulation.**

**Books for Reference**

- 1. C.J.Date - An introduction to Database Systems, Seventh Edition**
- 2. Abraham Silberschatz, Henry F Korth- Database Systems Concepts**
- 3. Bipin C Desai - An introduction to Database Systems**

**SEMESTER – III**

**COST ACCOUNTING**

**Subject Title : COST ACCOUNTING**

**Course Number :**

**No. of Credit Hours : 5 Hours Per Week**

**Subject Description :** This course aims to enlighten the students on the various methods of costing adopted in practice.

**Goals :** To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

**Objectives :** After the successful completion of the course the student should have a through knowledge on the cost accounting principles and the methods of accounting cost

**UNIT I**

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

**UNIT II**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

**UNIT III**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

**UNIT IV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

**UNIT V**

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

**NOTE : Distribution of marks : Theory 40% and Problems 60%**

**Books for Reference:**

1. **S.P. Jain and KL. Narang** , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. **R.S.N. Pillai and V. Bagavathi** , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3. **S.P.Iyyangar**, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. **V.KSaxena & C.D.Vashist**, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. **M.N.Arora**, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

**SEMESTER – III**

**STATISTICAL METHODS**

**Subject Title : STATISTICAL METHODS**

**Course Number :**

**No. of Credit Hours : 4 Hours Per Week**

**Subject Description :** This Course enable the students to Know the Statistical Techniques applicable to Business

**Goals :** To promote the skill of applying Statistical Techniques in Business.

**Objectives :** After the successful completion of the course the student must be through with the Statistical Techniques Applicable to Modern Business.

**Unit – I**

Meaning and Scope of Statistics – Characteristics and Limitations – Presentation of Data by Diagrammatic and Graphical Methods - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean, Harmonic Mean.

**Unit - II**

Measures of Dispersion and Skewness – Range, Quartile Deviation and Standard Deviation – Pearson’s and Bowley’s Measures of Skewness.

**Unit - III**

Simple Correlation – Pearson’s coefficient of Correlation – Interpretation of Co-efficient of Correlation – Concept of Regression Analysis – Coefficient of Concurrent Deviation.

**Unit – IV**

Index Numbers (Price Index Only) – Method of Construction – Wholesale and Cost of Living Indices, Weighted Index Numbers – LASPEYRES’ Method, PAASCHE’S Method, FISHER’S Ideal Index. (Excluding Tests of Adequacy of Index Number Formulae).

**Unit – V**

Analysis of Time Series and Business Forecasting – Methods of Measuring Trend and Seasonal Changes (Including Problems)

Methods of Sampling – Sampling and Non-Sampling Errors (Theoretical Aspects Only)

**NOTE Distribution of Marks : Theory : 20 % Problems- 80%**

**Books for Reference:**

1. **Navanitham, P.A.**, “Business Mathematics and Statistics”, Jai Publishers, Trichy, 2004.
2. **S.P. Gupta**, “Statistical Methods”.
3. **M. Sivathanu Pillai**, “Economic and Business Statistics”.

**B.Com. ( C.A) Degree Course (REGULAR)**  
(With Effect from 2007- 2008 Batch onwards)

**SEMESTER-III****ORACLE – SQL**

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

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

**Queries:**

- Display all the records of the company which are in the ascending order of GP percent.
- Display the name of the company whose supplier name is "Telco".
- Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
- Display the detail of the company having the employee ranging from 300 to 1000.
- Display the name of the company whose supplier is same as the Tata's.

2. Create a table named "Employee" with the following fields and insert the values.

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

**Queries**

- Display the name of the employee whose salary is greater than Rs.10,000
- Display the details of employees in ascending order according to Employee Code.
- Display the total salary of the employees whose grade is "A"
- Display the details of the employee earning the highest salary.
- Display the names of the employees who earn more than "Ravi"

3. Create a table "Product" with the following fields and insert the values:

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

**Queries:**

- Calculate the average percentage of students.

- b) Display the names of the students whose percentage is greater than 80.
- c) Display the details of the student who got the highest percentage.
- d) Display the details of the students whose percentage is between 50 and 70.
- e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Create a table "Product" with the following fields and insert the values:

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

**Queries:**

- a) Using update statements calculate the total amount and then select the record.
- b) Select the records whose unit of measure is "Kg".
- c) Select the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculate the entire total amount by using sum operation.
- e) Calculate the number of records whose unit price is greater than 50 with count operation.

5. Create the table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

**Queries:**

- a) Update the records to calculate the net pay.
- b) Arrange the records of the employees in ascending order of their net pay.
- c) display the details of the employees whose department is "Sales".
- d) Select the details of employees whose HRA $\geq$  1000 and DA $\leq$ 900.
- e) Select the records in descending order.

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

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

**Queries:**

- a) Insert the records into the table publisher and book.
- b) Describe the structure of the tables.

- c) Show the details of the book with the title "DBMS".
- d) Show the details of the book with price>300.
- e) Show the details of the book with publisher name "Kalyani".
- f) Select the book code, book title, publisher city is "Delhi".
- g) Select the book code, book title and sort by book price.
- h) Count the number of books of publisher starts with "Sultan chand".
- i) Find the name of the publisher starting with "S".

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

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

**Queries:**

- a) Insert the records into the table.
- b) Describe the structure of the table.
- c) Display the records of Deposit and Loan.
- d) Find the number of loans with amount between 10000 and 50000.
- e) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- f) Find the average account balance at the Coimbatore branch.
- g) Update deposits to add interest at 5% to the balance.
- h) Arrange the records in descending order of the loan amount.
- i) Find the total amount of deposit in 'Erode' branch.



**SEMESTER - IV**

**Subject Title** : MANAGEMENT ACCOUNTING  
**Course Number** :  
**No. of Credit Hours** : 6 Hours Per Week  
**Subject Description** : This course aims to to develop an understanding of the conceptual framework of Management Accounting  
**Goals** : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.  
**Objectives** : After the successful completion of the course the student should have a through knowledge on the Management Accounting Techniques in business decision making.

**UNIT I**

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

**UNIT II**

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

**UNIT III**

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

**UNIT IV**

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

**UNIT V**

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

**Note:** Distribution of marks : Theory 40% and Problems 60%

**Books for Reference:**

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

**B.COM. (Computer Applications)**

**SEMESTER - IV**

**Subject Title : INCOME TAX LAW AND PRACTICE**

**Course Number :**

**No. of Credit Hours : 5 Hours Per Week**

**Subject Description :** This course aims to provide an in-depth knowledge on the provisions of Income Tax.

**Goals :** To familiarize the students with recent amendments in Income-tax.

**Objectives :** On successful completion of this course, the student should be well versed in the prevailing act.

**UNIT I**

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

**UNIT II**

Heads of Income: Income from Salaries – Income from House Property.

**UNIT III**

Profit and Gains of Business or Profession – Income from Other Sources.

**UNIT IV**

Capital Gains – Deductions from Gross Total Income.

**UNIT V**

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability\_– Assessment of Individuals.

**Note:** Distribution of Marks between theory and problem shall be 40% and 60% respectively.

**Books for Reference:**

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahithya Bhavan publishers

## **B.COM. (Computer Applications)**

### **SEMESTER - IV**

**Subject Title** : **OBJECT ORIENTED PROGRAMMING WITH C++**

**Course Number** :

**No. of Credit Hours** : **5 Hours Per Week**

**Subject Description** : This Course enriches the knowledge of students on the Applicability of OOPs concept with the help of C++

**Goals** : To promote the knowledge of OOPs Concepts through C++.

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

#### **Unit – I**

OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Multiple Viewing of the Same Object – Encapsulation and Data Abstraction – Inheritance – Delegation – Object Composition – Polymorphism – Message Communication – Popular OOPs Languages – Merits and Demerits of OOPs Methodology – Application of OOPs.

#### **Unit –II**

Application of C++ - Structure of C++ Program – Tokens, Expression -Basic Data Types – Symbolic Constants – Declaring Data Types - Reference Variables – Operator in C++ - Scope Resolution Operator – Expressions and Implicit Conversions – Control Structures – Functions in C++ - Call by Reference – Call by Value – Inline Functions – Default Arguments – Constant Arguments – Classes and Objects – Defining Member Functions – Nesting Member Function – Private Member Function – Static Member Function.

#### **Unit – III**

Array of Objects – Friend Function – Returning Objects – Constant Member Function – Pointer to Members – Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions – Rules for Operator Overloading – Function Overloading – Function Overloading with Arguments – Special Features of Function Overloading.

#### **Unit – IV**

Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function –Pointer to Derived Classes.

#### **Unit – V**

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

#### **Books for Reference:**

1. **E. Balagurusamy**, “Object Oriented Programming with C++ ”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.
2. **D.Ravichandran**, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.

## **B.COM. (Computer Applications)**

### **SEMESTER - IV**

**Subject Title** : **EXECUTIVE BUSINESS COMMUNICATION**

**Course Number** :

**No. of Credit Hours** : **5 Hours Per Week**

**Subject Description** : This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

**Goals** : To develop the written and oral Business Communication Skills.

**Objectives** : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

#### **Unit - I**

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

#### **Unit - II**

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

#### **Unit – III**

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

#### **Unit – IV**

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

#### **Unit - V**

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

#### **Books for Reference:**

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. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

**SEMESTER - IV**

**OOPS WITH C++**

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

**B.COM. (Computer Applications) - DIPLOMA IN BUSINESS LAW**

**SEMESTER - IV**

**Subject Title** : **COMPANY LAW**

**Course Number** :

**No. of Credit Hours** : **3 Hours Per Week**

**Subject Description** : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

**Goals** : To enlighten the students' knowledge on Companies Act.

**Objectives** : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

**Unit - I**

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

**Unit - II**

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

**Unit - III**

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus — Kinds of Shares and Debentures.

**Unit - IV**

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

**Unit - V**

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

**Books for Reference:**

1. **N.D.Kapoor**, “Company Law” Sultan Chand & Sons, New Delhi 2005
2. **Bagrial A.K**, “Company Law”, Vikas Publishing House, New Delhi
3. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
4. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
5. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow

## **B.COM. (Computer Applications)**

### **SEMESTER - V**

**Subject Title** : **PRINCIPLES OF AUDITING**

**Course Number** :

**No. of Credit Hours** : **4 Hours Per Week**

**Subject Description** : This course aims to create interest in the minds of students towards Auditing Profession.

**Goals** : To familiarize the students with the Principles of Auditing.

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

#### **Unit – I**

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

#### **Unit – II**

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

#### **Unit – III**

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

#### **Unit – IV**

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

#### **Unit V**

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

#### **Books for Reference:**

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”  
**Kamal Gupta**, “Auditing “ , Tata Mcgriall Publications

**B.COM (Computer Applications)****SEMESTER - V**

<b>Subject Title</b>	: <b>CORPORATE ACCOUNTING</b>
<b>Course Number</b>	:
<b>No. of Credit Hours</b>	: <b>6 Hours Per Week</b>
<b>Subject Description</b>	: This course aims to enlighten the students on the accounting procedures followed by the Companies.
<b>Goals</b>	: To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.
<b>Objectives</b>	: After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the Corporate.

**Unit - I**

Issue of shares : Par , Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

**Unit - II**

Redemption of Preference Shares. Debentures – Issue – Redemption : Sinking Fund Method.

**Unit - III**

Final Accounts of Companies - Calculation of Managerial Remuneration.

**Unit - IV**

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

**Unit - V**

Liquidation of Companies - Statement of Affairs -Deficiency a/c.

**NOTE** **Distribution of Marks** : Theory - 20%      Problems - 80%

**Books for Reference:**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
3. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.2003.
4. **Gupta R.L. & Radhaswamy M.**,”Corporate Accounts “, Theory Method and Application-13<sup>th</sup> Revised Edition 2006, Sultan Chand & Co., New Delhi.
5. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
6. **Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai, 2004

**B.COM. (Commerce)**

**SEMESTER - V**

**Subject Title : RETAIL BUSINESS MANAGEMENT**

**Course Number :**

**No. of Credit Hours : 4 Hours Per Week**

**Subject Description :** To enable the students to know the emerging trends in Retail Business.

**Goals :** To make the students to understand the conceptual frame work of Retail Business Management.

**Objectives :** On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

**Unit I**

Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.

**Unit II**

Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel , Supervision of Retail Personnel.

**Unit III**

Financial Dimensions of Operations Management – Profit Planning – Asset Management- Preliminary Budget Decisions and Ongoing Budgeting Process.

**Unit IV**

Operational Dimensions – Store Security – Insurance – Credit Management – Computerization - Outsourcing – Risk Management.

**Unit V**

Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.

**Books for Reference:**

1. **Retail Management** - Gribson G. Vedamani, Jaico publishing House, 2005
2. **Retailing Management Text & Cases** - Swapna Pradhan, The Mc Graw- Hill Companies, 2006
3. **Retail Management Strategic Approach** - Barry, Berman, Joel R Evam- Pearson Education (Singapore) 2002.

## **SEMESTER - V**

**Subject Title** : **SOFTWARE DEVELOPMENT WITH VISUAL BASIC**

**Course Number** :

**No. of Credit Hours** : **4 Hours Per Week**

**Subject Description** : This Course aids the students to develop an front end application using Visual Basic.

**Goals** : To enable the students to develop a front end tool for Customer Interaction in Business.

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

### **Unit – I**

Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.

### **Unit – II**

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.

### **Unit – III**

Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.

### **Unit – IV**

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

### **Unit – V**

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

## **Books for Reference:**

1. **Steven Holzner**, "VB 6 Programming Black Book", Dream Tech Press, New Delhi, 2002.
2. **N. Krishnan & N. Saravanan**, "Visual Basic 6.0 in 30 days", Scitech Publications, (India) Pvt Ltd., Chennai, 2001.

## **B.COM. (Computer Applicationa)**

### **SEMESTER - V**

<b>Subject Title</b>	<b>: E-COMMERCE TECHNOLOGY</b>
<b>Course Number</b>	<b>:</b>
<b>No. of Credit Hours</b>	<b>: 5 Hours Per Week</b>
<b>Subject Description</b>	<b>: This course is designed to provide knowledge about Electronic Commerce.</b>
<b>Goals</b>	<b>: To enable the students to understand the technology of e-Commerce for Business Application.</b>
<b>Objectives</b>	<b>: After the successful completion of the course the student must be aware of Techniques in the Application of e-Commerce.</b>

### **UNIT I**

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

### **UNIT II**

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

### **UNIT III**

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

### **UNIT IV**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

### **UNIT V**

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

### **Book for Reference**

1. **Ravi Kalakota & Andrew b. Whinston** , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2. **Bharat Bhasker** , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.
3. **Daniel Minoli, Emma Minoli** “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
4. **Dr.C.S.Rayudu**,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.

**Semester - V**

**SOFTWARE DEVELOPMENT WITH VISUAL BASIC**

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function.
3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
4. Design a form to display an advertisement banner using image box control with string function.
5. Design a form to compute cost of capital using finance function in visual basic using check box.
6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).
9. Design a form to display Product Life Cycle using slider control.
10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
11. Design the form to display the highlights of the budget using option button and animation.
12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
15. Design the form to display tree view and list of folders and files from a directory of an organization.

## **B.COM. (Computer Applications) - DIPLOMA IN BUSINESS LAW**

### **SEMESTER - V**

**Subject Title** : **BANKING AND INSURANCE LAW**

**Course Number** :

**No. of Credit Hours** : **3 Hours Per Week**

**Subject Description** : This course aims to enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions.

**Goals** : To enlighten the students' knowledge on Banking and Insurance Regulation Acts.

**Objectives** : After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance System and Acts pertaining to it.

#### **Unit – I**

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

#### **Unit – II**

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

#### **Unit – III**

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

#### **Unit – IV**

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

#### **Unit - V**

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

### **Books for Reference:**

1. **Varshney**, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House..
3. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006

## **B.COM. (Computer Applications)**

### **SEMESTER - VI**

**Subject Title : FINANCIAL MANAGEMENT**

**Course Number :**

**No. of Credit Hours : 6 Hours Per Week**

**Subject Description :** This course aims to throw light on the importance of finance to business and the proper ways of managing it.

**Goals :** To enable the students to know the intricacies of Business Finance.

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

#### **Unit – I**

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance  
Traditional and Modern Concepts – Contents of Modern Finance Functions.

#### **Unit – II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance –  
Fundamentals.

#### **Unit – III**

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over  
Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock –  
Watered Stock Vs. Over Capitalisation.

#### **Unit – IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of  
Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

#### **Unit – V**

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures and  
Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing: Meaning –  
Features – Forms – Merits and Demerits.

### **Books for Reference:**

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
4. Financial Management - S.C. Kuchhal
5. Financial Management - M.Y. Khan and Jain

## **B.COM. (Computer Applications)**

### **SEMESTER - VI**

**Subject Title** : **MANAGEMENT INFORMATION SYSTEM**

**Course Number** :

**No. of Credit Hours** : **6 Hours Per Week**

**Subject Description** : This course is designed to project the importance of Information in Business / Management Decision making.

**Goals** : To know the Integration of Business Information through Computers.

**Objectives** : After the successful completion of the course the student must be aware of utilization of business information for decision making.

### **Unit I**

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS.support – Limitations of MIS.

### **Unit II**

System Concepts – Elements of a System- Characteristics of a system - Types of System– Categories of Information System – System Development Life Cycle – System Enhancement.

### **Unit III**

Information Systems in Business and Management : Transaction Processing System : Information Repeating and Executive Information System.

### **Unit IV**

Database Management Systems – Conceptual Presentation – Client Server Architectures Networks – Business Process Re–Engineering [BPR].

### **Unit V**

Functional Management Information System : Financial – Accounting – Marketing- Production – Human resource – Business Process Outsourcing.

### **Books for Reference:**

1. **Gorden B. Davis & Margrethe H. Olson**, “Management Information System”, Mc Graw – Hill Publishing, New Delhi.
2. **Aman Jindal**, “Management Information System”, Kalyani Publishers, New Delhi, 2003.
3. **Dr. S.P. Rajagopalan**, “Management Information System”, Margham Publications, Chennai, 2006.

**B.COM. (Computer Applications)**

**SEMESTER - VI**

**Subject Title : PROJECT AND VIVA-VOCE**

**Course Number :**

**No. of Credit Hours : 5 Hours Per Week**

**Subject Description :** This course would create interest in the minds of students to undergo the research in Commerce / Computer Application.

**Goals :** To sharpen the analytical skill of the students in the Field of Research

**Objectives** :. After the successful completion of the course the student would realize the importance of research.

1. Commerce / Computer Application Based Projects are permitted.
2. Individual Project under a Supervisor / Guide.
3. Student has to carry out the project during V and VI semesters.
4. Viva-voce will be conducted in the VI semester.
5. The Project Report Evaluation and Viva- Voce Examination will carried out jointly by internal examiner (Supervisor / Guide) and external examiner.
6. Distribution of Marks :

Project Report Evaluation: 75 Marks

Viva-Voce Examination : 25 Marks

Total : 100 Marks

**SEMESTER – VI**                      **B.COM. (Computer Applications)**  
**Subject Title**                      :            **INTERNET AND WEBDESIGNING**

**Course Number**                      :

**No. of Credit Hours** : **6 Hours Per Week**

**Subject Description** : This course aids the learner to know the working of Internet, uses of search engines and procedure to develop a web page.

**Goals**                                      : To make the students expertise in creating Web Page

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

### **UNIT – I**

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services' Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

### **UNIT – II**

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of 'E-mailing' – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

### **UNIT – III**

Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

### **UNIT – IV**

Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

### **UNIT – V**

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

### **Books for Reference:**

1. **Alexis Leon & Mathews Leon**, "Internet for Everyone", Leon Tech World, Chennai.
2. **Eric Kramer**, "HTML".
3. **Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala**, "Business of the Net".
4. **John Zabour, Jeff Foust & David Kerven**, "HTML 4 HOW- TO".

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**SEMESTER-VI**

**INTERNET AND WEB DESIGNING**

1. Create web pages for a business organisation using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of products using HTML Tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tag.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and address information.
10. Create a Frame to display a multiform document.

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**B.COM. (C.A) - DIPLOMA IN BUSINESS LAW**

**SEMESTER - VI**

**Subject Title** : **CYBER LAW**

**Course Number** :

**No. of Credit Hours** : **3 Hours Per Week**

**Subject Description** : This course aims to expose the students to be aware on the information Technology Law.

**Goals** : To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.

**Objectives** : After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts

**Unit I**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

**Unit II**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

**Unit III**

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

**Unit IV**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

**Unit V**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

**Book for Reference:**

1.The Indian Cyber Law : Suresh T.Viswanathan,  
Bharat Law House, New Delhi

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