

B.Com(CA) - SYLLABUS**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), COIMBATORE****STUDENTS ADMITTED DURING 2015 - 2016 ONWARDS**

S No.	Semester	Part	Subject Code	Subject	Lecture Hours	Marks					Exam Hrs.	Credits
						Internal Marks	External Marks	External Minimum	Total Passing	Total Marks		
1	I	I	12TAM11L	Part I -Language-Tamil I	6	25	75	30	40	100	3	3
2		II	12ENG12L	Part II -English-I	6	25	75	30	40	100	3	3
3		III	12BCA13C	Core-Paper I -Principles of Accountancy	5	25	75	30	40	100	3	4
4		III	15BCA14C	Core-Paper II -Introduction to Information Technology	5	25	75	30	40	100	3	4
5		III	15BCA15A	Allied Paper I -Business Mathematics	6	25	75	30	40	100	3	5
6		IV	12ENV1GE	Environmental Studies	2	25	75	30	40	100	3	2
7	II	I	12TAM21L	Part I -Language-Tamil II	6	25	75	30	40	100	3	3
8		II	12ENG22L	Part II -English-II	6	25	75	30	40	100	3	3
9		III	12BCA23C	Core-Paper III -Financial Accounting	5	25	75	30	40	100	3	4
10		III	12BCA23P	Practical I - Computer Application Practical- I (MS-OFFICE & TALLY)	6	40	60	24	40	100	3	4
11		III	12BCA24A	Allied Paper II -Banking Theory Law and Practices	5	25	75	30	40	100	3	5
12		IV	12VAL2GE	Value Education -Gandhian Thoughts	2	25	75	30	40	100	3	2
13	III	III	12BCA31C	Core-Paper V -Partnership Accounting	6	25	75	30	40	100	3	5
14		III	15BCA32C	Core-Paper VI -Data Base Management System	5	25	75	30	40	100	3	4
15		III	12BCA33C	Core-Paper VII –Business Law	5	25	75	30	40	100	3	4
16		III	15BCA34A	Allied Paper III -Statistics for Business	5	25	75	30	40	100	3	5
17		IV	15BCA35S	Skill Based Elective –I Principles of Marketing	5	25	75	30	40	100	3	3
18				Practical II - Computer Application Practical- II	4							
19	IV	III	12BCA41C	Core-Paper VIII – Corporate Accounting	6	25	75	30	40	100	3	4
20		III	12BCA42C	Core-Paper IX – Object Oriented Programming with C++	6	25	75	30	40	100	3	4
21		III	12BCA43P	Practical II - Computer Application Practical- II	6	40	60	24	40	100	3	4

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			(Oracle & C++)										
22		III	15BCA43A	Allied Paper IV - Principles of Management	6	25	75	30	40	100	3	5	
23		IV	12BCA45S	Skill Based Elective –II Business Communication	6	25	75	30	40	100	3	3	
24		V		Extra – Curricular Activities (NCC, NSS, Sports, YRC.)								1	
25	V	III	12BCA51C	Core-Paper XI – Cost Accounting	5	25	75	30	40	100	3	4	
26		III	12BCA52C	Core-Paper XII – Software Development with Visual Basic	4	25	75	30	40	100	3	3	
27		III	12BCA53C	Core-Paper XIII –Direct Tax	5	25	75	30	40	100	3	4	
28		III	12BCA54C	Core-Paper XIV – Company Law	4	25	75	30	40	100	3	4	
29		IV	12BCA5EL	Non - Major Elective I – Banking	4	25	75	30	40	100	3	2	
30		IV	15BCA55S	Skill Based Elective – III – Management Information System	4	25	75	30	40	100	3	3	
31					Practical III - Computer Application Practical- III	4							
32	VI	III	12BCA61C	Core-Paper XV – Financial Management	6	25	75	30	40	100	3	4	
33		III	12BCA62C	Core-Paper XVI – Management Accounting	5	25	75	30	40	100	3	5	
34		III	12BCA63C	Core-Paper XVII – Internet and Web Designing	5	25	75	30	40	100	3	3	
35			III	12BCA63P	Practical III - Computer Application Practical III (VB & HTML)	4	40	60	24	40	100	3	4
36			III		Project & VIVA-VOCE		20	80	32	40	100	3	15
37		IV	12BCA6EL	Non -Major Elective II - Principles of Insurance Management	5	25	75	30	40	100	3	2	
38		IV	12BCA65S	Skill Based Elective - IV - Entrepreneurial Development	5	25	75	30	40	100	3	3	
				Total						3500		140	

Subject Code: 12BCA13C

FIRST SEMESTER

CORE PAPER-I PRINCIPLES OF ACCOUNTANCY

UNIT-I

Accounting Concepts – Conventions – Principles – Capital and Revenue – Classifications of Assets and Liabilities – Trial Balance.

UNIT-II

Subsidiary Books – Rectification of Errors.

UNIT-III

Preparation of Final Statement of Accounts of a Sole Trader.

UNIT-IV

Bank Reconciliation Statement-Bills of Exchange – Excluding accommodation of bills.

UNIT-V

Preparation of Final Accounts of Non Trading Concerns.

NOTE:

Theory - 20 Marks

Problems - 55Marks

Text book:

Financial accounting - T.S.Reddy& Murthy

BOOKS FOR REFERENCE:

1. Principles of Accounting - S.P.Jain and K.L.Narang

2. Principles of Accounting - T.S.Grewal

3. Principles of Accounting - N.Vinayagam and K.L.Nagarajan

Subject Code: 15BCA14C

FIRST SEMESTER

CORE PAPER-II INTRODUCTION TO INFORMATION TECHNOLOGY

UNIT-I

Computer systems – Types of computer systems- Importance of computers in business- Computer applications in various areas of business- Components of computers system – input, output and storage devices-Types of software.

UNIT-II

Operating systems – features – types – Number system – Conversion – programming Language – machine Language- Assembly language- Flow chart - Data and Information – data processing – Types of data processing systems.

UNIT-III

Internet Terminology- History of the Internet- architecture and components- Computer networks – LAN – Applications of LAN - WAN – Internet – Internet Applications.

UNIT-IV

The anatomy of E- commerce applications - E-commerce consumer applications – E – com organizations applications – Market forces influencing the I- way – components of the I – way –network access equipment.

UNIT – V

Consumer oriented application – Mercantile process models – Mercantile models from the consumers perspective – types of electronic payment system digital token based – smart card based Electronic payment system – Electronic data interchange-EDI applications in business- Legal security and privacy issues- EDI and E-commerce.

Text Book:

Introduction to Information Technology : V. Rajaraman.

Frontiers of electronic Commerce : Ravi Kalakota, Andrew Winston

Addison Wesley 1998

Books for References:

1. Computers and Commonsense : Roger Hunt and John shellery
2. Using Microcomputers : Brightman and Dimsdale
3. Introduction to IT : ITL Education Solutions Ltd (Pearson Education)

Subject Code: 15BCA15A

FIRST SEMESTER

ALLIED PAPER-I BUSINESS MATHEMATICS

UNIT-I

Arithmetic and Geometric Series- Mathematics of Finance- Simple Compound Interest- Annuities- Sinking funds-Discounts and Present values.

UNIT –II

Matrices – Basic concepts-Type of matrices-Addition of multiplication of matrices-Determinant and Inverse of a matrix (up to 3x3)-Rank of a matrix (up to 3x3).

UNIT-III

Variables-Constants and Functions-Differentiation-Meaning of derivative-First order, Second order derivatives, Maxima and Minima of simple algebraic functions- Marginal Revenue- Marginal Cost- Simple Problems.

UNIT-IV

Integration- Meaning- Basic integral formulas- Integration of Simple algebraic functions- Integration by parts- simple problems.

UNIT-V

Transportation problem- Balanced and Unbalanced Problems- - Initial Basic Feasible Solution- North-West Corner rule, least cost method, Vogel's Approximation Method (VAM) method- Assignment problem- Hungarian Method- Simple problems.

TEXT BOOKS:

1. Business Mathematics & Statistics: P.A. NAVANEETHAN
Jai Publishers, Trichy , July 2008
2. Operation Research,Sultanchand& Sons , New Delhi : KANTI SWARUP, P.K GUPTA & MANMOHAN.

REFERENCE BOOKS:

1. P.R.Vittal –Business Statistics, Margham Publications, Chennai.

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Subject Code: 12ENV1GE

FIRST SEMESTER

PART IV - ENVIRONMENTAL STUDIES

The paper Environmental studies follow the text book prescribed by the Bharathiar University.

Subject Code: 12BCA23C

SECOND SEMESTER

CORE PAPER – III FINANCIAL ACCOUNTING

UNIT-I

Account Current and Average Due Date.

UNIT-II

Branch Accounts (excluding foreign branch) and Departmental Accounts.

UNIT-III

Single Entry methods- Net worth method – Conversation method.

UNIT-IV

Depreciation- Fixed percentage & Diminishing Balance Method.

UNIT-V

Hire purchases and Installments system (excluding Hire purchase trading accounts , Hire purchase stock and Debtors system).

NOTE:

Theory - 20 Marks

Problems - 55 Marks

Text book:

Financial Accounting - T.S. REDDY & A.MURTHY

BOOKS FOR REFERENCE:

1. Advanced Accounts - M.C. SHUKLA & T.S. GREWAL.
2. Advanced Accounts - R.L. GUPTA & RADHASWAMY.
3. Advance Accountancy - S.P. JAIN & K.L. NARANG.
4. Advance Accountancy - Dr. M.A. ARULANANDHAM & Dr. K.S. RAMAN.

Subject Code: 12BCA23P

SECOND SEMESTER

CORE PAPER IV – COMPUTER APPLICATIONS PRACTICAL I

(MS - OFFICE & TALLY)

MS – Word

1. Mail merge
2. Resume Wizard
3. Changing Format
4. Department time table
5. Creating labels

MS –Excel

6. Class Performance
7. Electricity Bills
8. Employees Details
9. Saving scheme

MS – Power point

10. Slide layout
11. Slide using picture

MS- Access

1. Sorting Table
2. Query Structure
3. Forms

Tally

4. Company creation, Alteration, Delete
5. Ledger Creation – Single Group
6. Voucher Creation
7. Creation of stock Category Groups & items
8. Preparation of Final A/Cs
9. Preparation of Ratios

Subject Code: 12BCA24A

SECOND SEMESTER

Allied Paper – II BANKING THEORY LAW AND PRACTICES

UNIT-I

Meaning and definition of banking - Banking system – Role and Importance of banks. Banking System – Branch Banking, Unit Banking, Deposit Banking and Mixed Banking- Commercial Bank – Functions and Services –Recent Trends in Commercial Bank.

UNIT-II

Role of Commercial Banks in India – Role of Reserve Bank of India – Role State Bank of India.

UNIT – III

Banker and Customer – Definition – Relationship – Special Relationship, Different Types of Bank Accounts – Opening of New Account – Precautions to be taken – Special types of Customers – Closure of Accounts.

UNIT -IV

Cheques – Features –Crossing of Cheques – Kinds and Significance. Endorsement – Kinds ; Holder and Holder in Due Course ; Paying Banker – Precautions to be taken before honouring a cheque- Refusal of payment – Statutory protection- Payment in due courses, Collecting Banker- Duties- Statutory Protection.

UNIT-V

E-Banking- Forms of E-Banking- Automated Teller Machine (ATM), Credit cards, Debit cards and Electronic Fund Transfer- Bank Deposits and various Deposits schemes.

Text book:

1. Banking Theory, Law & Practices - Prof E. GORDON & Dr. K. NATARAJAN

REFERENCE BOOKS:

1. Banking Law & Practices - P.N. VARHNEY
2. A Text of Book of Banking - M. RADHASWAMY & S.V. VASUDEVAN
3. Indian Banking - R. PARAMESHWARAN & S. NATARAJAN.
4. Banking Theory, Law & Practices - B. SANTHANAM.

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Subject Code: 12VAL2GE

SECOND SEMESTER

VALUE EDUCATION

My Experiment with Truth by M.K. Gandhi was kept as text book for the Value of Education which is the auto biography of Mahathma Gandhi published by navajawan publishers.

Subject Code: 12BCA31C

THIRD SEMESTER

CORE PAPER-VPARTNERSHIP ACCOUNTING

UNIT- I

Partnership Accounts-Past Adjustments and Guarantees-Good will Treatments-Fixed and Fluctuating capital.

UNIT-II

Admission of partners.

UNIT-III

Retirement and Death of Partner-Joint Life Policy.

UNIT-IV

Dissolution of Firms-Insolvency of Partners-Garner Vs. Murray-Piecemeal Distribution.

UNIT-V

Amalgamation of Firms-Sale to a Company.

Note:

Theory - 20 Marks
Problems - 55 Marks

Text book:

Financial Accounting - T.S. Reddy & Murthy

Books for Reference:

1. Advanced Accounts - M.C. Shukla& T.S. Grewel
2. Advanced Accounts - R.L. Gupta &Radhaswamy
3. Advanced Accountancy - S.P.Jain& K.L. Narang
4. Advanced Accountancy - Dr. Arulanandam

Subject Code: 15BCA32C

THIRD SEMESTER

CORE PAPER VI -DATA BASE MANAGEMENT SYSTEM

UNIT – I

Data base system Architecture – Basic concepts: Data system, operational data, data independence, Architecture for a database system, Distributed databases. Introduction, Relational Approach, Hierarchical Approach, Network approach.

UNIT –II

Relational Approach: Relational Data Structure: relation, Domain, Attributes, keys. Relational Algebra: Introduction, set operation. Special relational operations.

UNIT – 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.

UNIT – 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/ I Examples.

UNIT – 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 –Disastee Managed Recovery System.

Text book: An introduction to Database Systems (Seventh Edition) – C.J. Date

Reference Book:

1. Database systems concepts by Abraham Silberschatz, Henry F. Korth.
2. An Introduction to Database System – C. Dsai.

Subject Code: 12BCA33C

THIRD SEMESTER

CORE PAPER VII - BUSINESS LAW

UNIT – I

Law – Meaning and object – mercantile law meaning – sources of law –Essentials of Contract – classification of contracts – Offer acceptance – Legality of object – Consideration - Void agreement.

UNIT – II

Capacity to contract – free consent – Quasi contracts – Contingent contracts –Discharge of contract – Breach of contract – Remedies for breach of contract.

UNIT – III

Contract of agency – Creation of agency – classification of agents – relations of principal and agent – relation of principal with third parties – personal liability of agent – Agency by ratification – conditions and effects – Termination of agency.

UNIT – IV

Contract of indemnity and guarantee – rights – liabilities of surety – Discharge of surety – bailment – rights and duties of bailor and bailee – pledge by non-owners.

UNIT – V

Law Of Sale Of Goods: Distinction between sale and agreement to sell – Conditions and warrants to sell – Conditions and Warrantees – Transfer of ownership – Transfer to title by non-owners – performance of contract of sale – Rights and Duties by buyer – rights of unpaid seller.

TEXT BOOK:

1. N.D.Kapoor - Elements of Mercantile Law

REFERENCE BOOKS:

1. R.P.Maheswari& S.N.Maheswari - Mercantile Law
2. R.C. Chawle& K.G. Garg - Mercantile Law
3. D.P. Jain - Mercantile Law

Subject Code: 15BCA34A

THIRD SEMESTER

Allied Paper III- STATISTICS FOR BUSINESS

UNIT-I

Statistics-Meaning, Scope and Limitations – collection of data – Sources of Data – Collection of Primary and secondary data – Classification and Tabulation of Data – Diagrammatic representation - Bar diagrams and Pie diagram– Graphical Representations – Histogram, Frequency curve and Ogives.

UNIT-II

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and their Coefficients – simple problems.

UNIT-III

Correlation – Scatter diagram – Karl Pearson’s co-efficient of Correlation – Spearman’s Rank Correlation– Regression – Construction of Regression Equations – Difference between Correlation and Regression – simple problems.

UNIT-IV

Index Numbers – Definition and Uses – Weighted and Un-weighted Methods of Constructing Price index numbers – Time reversal and Factor reversal tests – Cost of living index number –Uses - Construction by Family Budget Method – Aggregate Expenditure Method.

UNIT-V

Time Series – Concept and Components –Estimation of Trend – Method of Moving Averages - Method of Least squares (Linear only).Estimation of Seasonal Variation – Method of Simple Averages – Ratio-to-Moving Averages Method.

Text Books:

1. P.R. Vittal -Business Statistic, Margham Publications, Chennai.

Reference Books:

1. S.P Gupta – Statistical Methods, sultan Chand & Sons ,New Delhi, 42ND Revised Edition ,2012.
2. PA .Navneetham – Business Mathematics & Statistics, jai Publishers, Trichy , July 2008.

Subject Code: 15BCA35S

THIRD SEMESTER

SKILL BASED ELECTIVE PAPER - I - PRINCIPLES OF MARKETING

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 labeling - 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 - RajanSexena
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

CORE PAPER –VIII CORPORATE ACCOUNTING

UNIT- I

Issue of shares, forfeiture and reissue

UNIT – II

Issue of preference shares and debentures – Redemption of preference shares and debentures

UNIT –III

Preparation of final accounts – trading and profit & loss a/c- balance sheet(vertical form)

UNIT – IV

Amalgamation and absorption (excluding intercompany holdings and Owings) External reconstruction.

UNIT – V

Internal reconstruction – liquidator’s final account (excluding statement of affairs)

Note: Theory -20 Marks

Problems - 55 Marks.

Text book:

Corporate Accounting - Reddy & Murthy

Books for Reference:

1. Advanced Accountancy - Jain & Narang
2. Advanced Accountancy - Dr. Arulantham
3. Advanced Accounts - R.L.Guptha & Rathaswamy
4. Advanced Accounts - M.C. Shukla & T.S. Grewal

CORE PAPER IX - OBJECT ORIENTED PROGRAMMING WITH C++

UNIT – I

Principles of object – oriented programming – a look at procedure and Object oriented paradigm – Basic concepts of object – Oriented programming –Benefits of OOP – Object oriented languages – application of OOP – beginning With C++ - What is C++? – Applications of C++ - C++ statements – Structure of C++ program.

UNIT – II

Tokens – basic and user – defined data types – operators in C++ - Operator overloading – operator precedence – control structures – decision Making and looping statements – functions in C++ - the main function – Functions prototyping – call by reference – return by reference – inline Functions – functions overloading.

UNIT –III

Classes and objects – introduction – specifying a class – defining Member function – nesting of member functions – private member functions – Arrays within a class – static data members – array of objects as function Arguments- friendly functions.

UNIT – IV

Constructor and destructors: Introduction – copy constructors. Dynamic Constructors – destructors operator overloading: Definition of operator overloading – Overloading binary operators using friends – manipulation of string using operators – Rules for overloading operators – Types conversion.

UNIT – V

Inheritance – extending classes – defining derived classes – single, multilevel, multiple, hierarchical and hybrid inheritance – classes for file stream Operations – opening and closing a file - sequential I/O operations.

Text Book:

E. Balaguruswamy , “ Object oriented programming with C++”, tataMcGraw Hill publishing company Limited, 1998.

Reference Book:

1. K.R, Venugopal, Rajkumar, T. Ravishankar, “Mastering C++”, tata mc graw – Hill publishing company Limited, 1998.
2. D. Ravichandran, Programming with C++”, Tata McGraw – Hill published Company Limited.

Subject Code: 12BCA43P

FOURTH SEMESTER

CORE PAPER - XCOMPUTER APPLICATION PRACTICAL - II

(ORACLE – SQL &C++)

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:

a) Display all the records of the company which are in the ascending order of GP percent.

b) Display the name of the company whose supplier name is "Telco".

c) Display the details of the company whose GP percent is greater than 20 and order by GP Percent.

d) Display the detail of the company having the employee ranging from 300 to 1000.

e) 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

a) Display the name of the employee whose salary is greater than Rs.10,000

b) Display the details of employees in ascending order according g to Employee Code.

c) Display the total salary of the employees whose grade is "A"

d) Display the details of the employee earning the highest salary.

e) 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

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.

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

Field Name Field Type Field Size

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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.

5. 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".

6. 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.

C++

1. SIMPLE CLASS
2. PRIME COST
3. DEPRECIATION
4. ECONOMIC ORDER QUANTITY
5. PAYROLL
6. MARKLIST FOR N STUDENT
7. ARRAY OF OBJECT
8. FACULTY DETAILS
9. FRIEND FUNCTION
10. CONSTRUCTOR
11. SINGLE INHERITANCE
12. INLINE FUNCTION

ALLIED PAPER IV – PRINCIPLES OF MANAGEMENT

Unit I

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – McGregor and Peter F. Drucker.

Unit II

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

Unit III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

Unit IV

Motivation – Need – Determinants of behaviour – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

Unit V

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

Books for Reference:

1. Principles of Management - Koontz and O'Donald
2. Business Management - Dinkar - Pagare
3. The Principles of Management - Rustom S. Davan
4. Business Organization and Management - Y. K. Bhushan
5. Business Management - Chatterjee

SKILL BASED ELECTIVE PAPER – II BUSINESS COMMUNICATION

UNIT – I

Meaning and process of Communication: An Introduction to communication -Human Interactions through communication – communication in Managerial Activities – Model of communication - components of communication cycle – process of communication.

UNIT – II

Media of communication oral media – written media –Channels of communication - upward and downward communication –Barriers to Communication: Introduction – organizational Barrier – Physical Barriers – socio – psychological.

UNIT – III

Communications through letters – Layout of a letter – business enquiries – offer and quotations – order: Execution, cancellations, claims – adjustments and settlements of accounts – Application for appointment and reference.

UNIT – IV

Letter of Complaints - Collection letters – status enquiry letter- Bank correspondence – tenders letter to the editor- preparation of Agenda and minutes.

UNIT – V

Communication through reports – Essentials – importance contents.Reports by individuals - committee. Short speeches – memo – Circulars – Notice.

Text Book: Essentials of Business Communication - Rajendra Pal

J.S.Korlahalli

Books Reference:

1. Effective Business Communication – M.V.Rodriques, Published by concept publishing co., New Delhi.
2. Organizational communication (A Managerial Perspective) – Jone Whitney Gibson and Richard M. Hodgetts, Published by Academic press college Division.

CORE PAPER–XI - COST ACCOUNTING

UNIT – I

Meaning and scope of Cost Accounting – relationship of Cost accounting and Financial Accounts –Cost analysis and concepts and classifications. Elements of Cost – Costing methods – preparation of cost sheet – Tender.

UNIT –II

Materials – Techniques of material control – Level setting – EOQ ABC analysis – VED analysis – Perpetual inventory systems – stores records – Bincard And Stores ledger – Methods of Valuing Materials issues.

UNIT – III

Labour – systems ;of wage payment – idle time – control of overtime and idle time cost – Labour turnover . Overhead - Classification of overheads – Allocation and Absorption of overhead.

UNIT – IV

Process Costing – Features of process costing\ – Process losses, waste, scrap, normal process loss, abnormal loss, abnormal gain inter process profit (Except equivalent production).

UNIT – V

Job Costing, Contract Costing, Operating Costing – Reconciliation of cost and financial accounts.

Note:

Theory - 20 Marks

Problems - 55 Marks

Text Book : Cost Accounting : Jain and Narang

Books recommended:

1. Cost Accounting methods and problems : Bhar
2. Cost Accounting : N K Prasad
4. Cost Accounting : T S Reddy & Y Hari Prasad Reddy
5. Cost Accounting : R.S.N. Pillai and Bagawathi
6. Cost Accounting : V.K Sexena& C.D Vashist

CORE PAPER – XII SOFTWARE DEVELOPMENT WITH VISUAL BASIC

UNIT – I

VB FUNDAMENTALS Getting started – The Visual Basic Environment – Customizing a Form.
First step in Programming: The code window, variables, data types, constants, strings, Number, statements I in Visual Basic: The comment and the end statement.

UNIT – II

FIRST STEPS IN BUILDING THE USER INTERFACE : The tool box - creating controls – the name property – Properties of Command Button – Simple event procedure for command buttons – Access keys – Image controls – Text boxes – Labels – Navigating between controls – Message boxes – the grid - Picture box – Rich text box.

UNIT – III

ORGANIZING INFORMATION VIA CONTROLS : Controls arrays - List and combo boxes – Flex grid controls Controlling Program Flow: Determinant Loops – Indeterminate Loops – Making decisions – Select case – Nested if – then- else – The GOTO statement.

UNIT – IV

BUILT IN FUNCTIONS: String functions – Numeric functions – Date and Time Functions – Financial functions. Functions and procedures. Function Procedures and sub procedures.

UNIT –V

The tool box revisited Frames – Option buttons – check boxes scrollbars – Timers – Micro soft Windows Common Controls 6.0 Image list control – List view control – Progress bar control – slider control – status bar control – menus – MDI forms.

Text Book: “Visual Basic 6 from the Ground up” by Gary Cornell.

UNIT – I

The Income Tax Act – Definition of Income – Assessment year – previous year – Assessee – Assessee in default – scope of income – charge of tax Residential Status – Exempted Income.

UNIT – II

Heads of income – Salaries.

UNIT – III

Income from house property.

UNIT – IV

Profit and gains of business or profession – meaning of business or profession – computation of profits and gains of business or profession of an individual – Expenses expressly allowed – Expenses expressly disallowed.

UNIT – V

Computation of Capital gains – Income from other sources – set off and carry forward of losses – assessment for individuals.

Note:

Theory - 20 Marks

Problems - 55 Marks

Text Book:

1. Income Tax Law and Practice : Gaur and Narang

Books Recommended:

1. Direct Taxes : B.B. Lal

2. Income Tax Law and Practice : DinkarPagare

3. Income Tax Law and Practice : Melhothra

UNIT - I

Introduction and formation: concept of company – features – kinds of companies – Conversion of private company into public company – procedure for incorporation – Memorandum of association – articles of association – prospectus.

UNIT – II

Capital: Different types of shares and debentures – provision relating to issue of shares and debentures – allotment and forfeiture of shares and debentures – share certificates and Share warrants – buy- back of shares – bonus issue – rights issue.

UNIT – III

Management: board of directors; legal position, Appointment – qualifications – Rights and Duties – disqualification – retirement – removal – liabilities.

UNIT – IV

Secretarial practice: Company secretary; Qualification – duties and liabilities – specific Duties - Meetings – requisites of valid meeting – kinds of meetings – agenda – resolutions – minutes – proxy-voting methods.

UNIT – V

Winding up: winding up of companies – different modes of winding up – duties of liquidator- Consequences of winding up.

Text books:

Company Law and Secretarial Practice -N.D.Kapoor

Books for reference:

1. Company secretarial Practice - P.K.Gosh
2. Company Law - M.C.Shukla and Gulshan
3. Secretarial Practice - Sherlekar
4. Secretarial Practice - Kuchchal S.C.
5. Company Laws and Secretarial Practice - PattanShetti C.C

UNIT - I

Meaning and definition of banking – Banking system – Role and importance of banks-Non-Banking Financial Institutions.

UNIT - II

Role of commercial banks in India – Role of reserve bank of India – role state bank of India

UNIT - III

Relationship between bankers and customers – General and Special relationship – Types of bank account – Opening of Accounts- Bank deposits and various deposits schemes.

UNIT - IV

Negotiable Instruments – Bill of exchange and Promissory notes – Cheques and bank draft – Endorsement.

UNIT - V

E- Banking – Forms of E- banking – Forms of E- banking-Automatic Teller machines (ATM), Credit cards, Debit card and Electronic funds transfer.

REFERENCE BOOKS:

1. Banking theory, Law and practice - B.S. Raman
2. Banking theory, Law and practice - B. Santhanam
3. Banking Law and practice - P.N. Varshney

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”, McGraw – Hill Publishing, New Delhi.

2. Aman Jindal, “Management Information System”, Kalyani Publishers, New Delhi, 2003.

CORE PAPER – XV FINANCIAL MANAGEMENT

UNIT – I

Natural and scope of financial management – objectives – Financial decisions - Relationship between Risk and Return – Role of financial manager – time value of money.

UNIT – II

Cost of capital – Meaning and importance – Cost of debt, preference, equity and retained earnings – weighted average cost of capital.

UNIT – III

Financial leverage – measures – EBIT – EPS analysis – operating leverage – financial, business and operating risks – Theories of capital structure – Determinants of capital structure.

UNIT – IV

Working capital management: concepts – need – determinants estimating working capital needs - computation of working capital – management of cash, inventories and receivables.

UNIT – V

Capital budgeting – Techniques – ROI, payback period and discounted cash flow. Dividend – theories - forms of Dividend.

Note:

Theory - 30 Marks

Problems - 45 Marks

Text Book: Financial management : S.N.Maheshwari

Books for reference:

1. Financial management : I. M. Pandey
2. Financial management : Prasanna Chandra
3. Financial management : Khan & Jain
4. Principals of Managerial Finance : Gitman

CORE PAPER XVI- MANAGEMENT ACCOUNTING

UNIT – I

Management Accounting – Meaning, objectives and scope, limitation – Its relation with cost accounting. Difference between Management Accounting and Financial Accounting – Financial statement analysis – comparative financial statements – common size financial statements – Trend analysis.

UNIT –II

Ratio Analysis – Analysis of Liquidity, Solvency and Profitability.

UNIT – III

Fund Flow Analysis – Cash Flow Analysis.

UNIT – IV

Break – even Analysis

UNIT – V

Budgeting - budgetary control – Functional Budgets – Cash Budgets – Flexible budgets – Zero Based Budgets.

Note:

Theory - 20 Marks

Problems - 55 Marks

Text Book : Management Accounting : R.K.Sharma and Shashi K. Gupta

Books Recommended:

1. Cost and Management Accounting : Jain and Narang
2. Accounting and Management :S.K. Bhattacharya
3. Management and Financial Control : SashiKapoor and Mehta
4. Management Accounting : S.N. Maheswari

CORE PAPER – XVII INTERNET AND WEB DESIGN

UNIT – I

Introduction to internet – Resources of Internet – H\W and s\W requirements of Internet – Service Providers – Internet Services – Protocols – concepts – Internet clients and Internet servers.

UNIT – II

Introduction to HTML: Functions of Html in web publishing – Basic structural elements and their usage – Text formatting – Special Tags – Lists.

UNIT – III

Forms – Frames – Frame sets – Tables.

UNIT – IV

Web graphics basics – using images with HTML - multimedia, Controls and plug ins with HTML.

UNIT –V

Cascading style sheets and dynamic HTML – links – Introduction XML 1.0 and the future.

Text Books:

1. Harley Hahn, “The Internet Complete Reference”
2. Shelly Powers et al, “Dynamic Web publishing:, Tech media, 1998.
3. Scot Johnson et al, “Using Active Server Pages”, Que 1997.

B.Com(CA)

Subject Code: 12BCA63P

SIXTH SEMESTER

CORE XVIII: COMPUTER APPLICATIONS PRACTICAL - III

(VB & HTML)

VISUAL BASIC PROGRAMMING

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 perform working capital analysis by declaring finance Function using flex grid control.
6. Design a Pay Slip for an organization and create a data base using DAO.
7. Design the form to display the highlights of the budget using option button And animation.
8. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
9. Design the form to create a bank customer database by declaring simple Array using Data Control.
10. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

Web Designing (HTML)

1. Create web pages for a business organization using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of 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.

B.Com(CA)
SIXTH SEMESTER

PART III:

PROJECT WORK AND VIVA- VOCE WITH INTERNAL AND EXTERNAL EXAMINER

B.Com(CA)

Subject Code: 12BCA6EL

SIXTH SEMESTER

NON MAJOR ELECTIVE II

PRINCIPLES OF INSURANCE MANAGEMENT

UNIT – I

Risk and uncertainty – Definition – Classification and Sources of risk – Insurance – Meaning – Nature - Principles - Significance -Re-insurance.

UNIT – II

Life Insurance – Principles of Life Insurance contract – Assignment and nomination – LIC – Role and functions – Double Insurance.

UNIT – III

General insurance – Types – General insurance Vs. Life Insurance – Fire Insurance - Nature – Types – principles – Payment of claim.

UNIT – IV

Marine Insurance – Nature - Types – Principles – Significance.

UNIT –V

Miscellaneous insurance – Motor insurance- Features - Types - Procedure- Privatization of insurance in India – IRDA.

Text Book:

Insurance principles and Practice : M.N. Mishra

UNIT – I

Entrepreneurship – meaning – types – qualities of entrepreneurs – classification of Entrepreneurs – factors influencing entrepreneurship – functions of entrepreneurs.

UNIT – II

Entrepreneurial development programme (EDP) – meaning, objectives, target group And subject –special agencies giving entrepreneurial development programmes – NSIC, DIC,NISI.

UNIT – III

Financial assistance and entrepreneur – CB, IDBI, IFCI, IRDBI, SIDBI, TIIC,IDBI,ICICI.
MFI(micro financial institution)

UNIT – IV

Project management – project identification, project appraisal and preparation of Project report.

UNIT – V

Economic Development and entrepreneurial growth – role of entrepreneur in economic growth– MSME, rural entrepreneur and women entrepreneur and SHG.

Text books:

1. Entrepreneurship Development in India -Dr.C.B.Gupta, Dr.N.P.Srinivasan
2. Entrepreneurship Development - Dr. Jayashree Suresh

Reference Books:

1. Entrepreneurial Development - Saraveanavel
2. Dynamics of Entrepreneurial Development and Management -Vasant Desai