

B.Com(CA) Degree Course
UG - SCHEME OF EXAMINATIONS: CBCS PATTERN
 (For the students admitted during the academic year 2018-2019 and onwards)

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – I									
I	18TAM11L	Part-I: Language:Tamil I	6	25	75	100	30	40	3
II	18ENG12L	Part-II: English I	6	25	75	100	30	40	3
III	18BCA13C	Core- I: Principles of Accountancy	5	25	75	100	30	40	4
III	18BCA14C	Core-II: Introduction to Information Technology	5	25	75	100	30	40	4
III	18BCA15A	Allied – 1: Business Mathematics	6	25	75	100	30	40	4
IV	18ENV1GE	Environmental Studies	2	25	75	100	30	40	2
Semester – II									
I	18TAM21L	Part-I: Language:Tamil II	6	25	75	100	30	40	3
II	18ENG22L	Part-II: English II	6	25	75	100	30	40	3
III	18BCA23C	Core-III: Financial Accounting	5	25	75	100	30	40	4
III	18BCA24P	Practical - I : Computer Application Practical- I (MS-OFFICE & TALLY)	6	40	60	100	24	40	3
III	18BCA25A	Allied – 2: Banking Theory Law and Practices	5	25	75	100	30	40	4
IV	18VAL2GE	Value Education– Gandhian Thoughts	2	25	75	100	30	40	2

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext- Min.	Total Pass Mark	Credits
Semester – III									
III	18BCA31C	Core -IV: Partnership Accounting	6	25	75	100	30	40	4
III	18BCA32C	Core -V: Data Base Management System	5	25	75	100	30	40	4
III	18BCA33C	Core -VI: Business Law	5	25	75	100	30	40	4
III		Practical - II : Computer Application Practical- II (Oracle & C++)	4	-	-	-	-	-	-

B.Com(CA)

III	18BCA34A	Allied – 3: Statistics for Business	5	25	75	100	30	40	4
IV	18BCA35S	Skill Based Subject–I: Business Organization and Management	5	25	75	100	30	40	3
Semester – IV									
III	18BCA41C	Core -VII: Corporate Accounting	6	25	75	100	30	40	4
III	18BCA42C	Core –VIII : – Object Oriented Programming with C++	5	25	75	100	30	40	4
III	18BCA43C	Core – IX : - Auditing	5	25	75	100	30	40	4
III	18BCA44P	Practical - II : Computer Application Practical- II (Oracle & C++)	4	40	60	100	24	40	3
III	18BCA45A	Allied – 4: - Human Resource Management	5	25	75	100	30	40	4
IV	18BCA46S	Skill Based Subject – II: Business Communication	5	25	75	100	30	40	3
V	18EXA4GE	Extension Activities: NCC/NSS/SPORTS//YRC	-	-	-	-	-	-	1

Part	Sub Code	Title of the Paper	Hrs (wk)	Internal (CA) Marks	External Marks	Total Marks	Ext– Min.	Total Pass Mark	Credits
Semester – V									
III	18BCA51C	Core-X: Cost Accounting	5	25	75	100	30	40	4
III	18BCA52C	Core -XI: – Software Development with Visual Basic	5	25	75	100	30	40	4
III	18BCA53C	Core -XII: Direct Tax	5	25	75	100	30	40	4
III	18BCA54C	Core -XIII: Principles of Marketing	4	25	75	100	30	40	4
III	-	Practical - III : Computer Application Practical-III (VB & HTML)	4	-	-	-	-	-	-
IV	18BCA55S	Skill Based Subject – III: Management Information System	4	25	75	100	30	40	3
IV	18BCA5EL	Non-Major Elective Paper – I: Banking	3	25	75	100	30	40	2
Semester – VI									
III	18BCA61C	Core XIV : Management Accounting	5	25	75	100	30	40	5
III	18BCA62C	Core XV: Financial Management	6	25	75	100	30	40	5
III	18BCA63C	Core XVI: Internet and Web Designing	5	25	75	100	30	40	5
III	18BCA64P	Practical - III : Computer Application Practical-III (VB & HTML)	6	40	60	100	24	40	3

B.Com(CA)

III	18BCA65V	Project & Viva – Voce	-	20	80	100	32	40	15
IV	18BCA66S	Skill Based Subject – IV: Entrepreneurial Development	5	25	75	100	30	40	3
IV	18BCA6EL	Non-Major Elective Paper – II: Marketing	3	25	75	100	30	40	2
		Total/Credits				3600			140

***Courses offered with four semester Language Papers**

@ No External Examinations. Only Continuous Internal Assessment(CIA)

Includes 25/40 continuous internal assessment marks for theory and practical papers respectively

Project evaluation done by both Internal and External examiner for 80 Marks

B.Com(CA)

GOVERNMENT ARTS COLLEGE

(AUTONOMOUS)

COIMBATORE – 641 018

P.G. AND RESEARCH

DEPARTMENT OF COMMERCE

B.Com(CA).,

CURRICULUM AND SYLLABUS

(Under Choice Based Credit System – CBCS)

(With effect from 2018 - 2019 onwards)

B.Com(CA) - SYLLABUS

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	18TAM11L	Part I -Language-Tamil-I	6	25	75	30	40	100	3	3
2		II	18ENG12L	Part II -English-I	6	25	75	30	40	100	3	3
3		III	18BCA13C	Core-Paper I -Principles of Accountancy	5	25	75	30	40	100	3	4
4		III	18BCA14C	Core-Paper II -Introduction to Information Technology	5	25	75	30	40	100	3	4
5		III	18BCA15A	Allied Paper I -Business Mathematics	6	25	75	30	40	100	3	4
6		IV	18ENV1GE	Environmental Studies	2	25	75	30	40	100	3	2
7	II	I	18TAM21L	Part-I -Language-Tamil II	6	25	75	30	40	100	3	3
8		II	18ENG22L	Part II -English-II	6	25	75	30	40	100	3	3
9		III	18BCA23C	Core-Paper III -Financial Accounting	5	25	75	30	40	100	3	4
10		III	18BCA24P	Practical I - Computer Application Practical- I (MS-OFFICE & TALLY)	6	40	60	24	40	100	3	3
11		III	18BCA25A	Allied Paper II -Banking Theory Law and Practices	5	25	75	30	40	100	3	4
12		IV	18VAL2GE	Value Education -Gandhian Thoughts	2	25	75	30	40	100	3	2
13	III	III	18BCA31C	Core-Paper IV -Partnership Accounting	6	25	75	30	40	100	3	4
14		III	18BCA32C	Core-Paper V -Data Base Management System	5	25	75	30	40	100	3	4
15		III	18BCA33C	Core-Paper VI –Business Law	5	25	75	30	40	100	3	4
16		III	18BCA34A	Allied Paper III -Statistics for Business	5	25	75	30	40	100	3	4
17		IV	18BCA35S	Skill Based Elective –I Business Organization and Management	5	25	75	30	40	100	3	3
18				Practical II - Computer Application Practical- II	4	-	-	-	-	-	-	-
19	IV	III	18BCA41C	Core-Paper VII – Corporate Accounting	6	25	75	30	40	100	3	4
20		III	18BCA42C	Core-Paper VIII – Object Oriented Programming with C++	5	25	75	30	40	100	3	4
21		III	18BCA43C	Core-Paper IX – Auditing	5	25	75	30	40	100	3	4
21		III	18BCA44P	Practical II - Computer Application Practical- II (Oracle & C++)	4	40	60	24	40	100	3	3
22		III	18BCA45A	Allied Paper IV - Human	5	25	75	30	40	100	3	4

B.Com(CA)

				Resource Management								
23		IV	18BCA46S	Skill Based Elective –II Business Communication	5	25	75	30	40	100	3	3
24		V	18EXA4GE	Extra – Curricular Activities (NCC, NSS, Sports, YRC.)	-	-	-	-	-	-		1
25	V	III	18BCA51C	Core-Paper X – Cost Accounting	5	25	75	30	40	100	3	4
26		III	18BCA52C	Core-Paper XI – Software Development with Visual Basic	5	25	75	30	40	100	3	4
27		III	18BCA53C	Core-Paper XII –Direct Tax	5	25	75	30	40	100	3	4
28		III	18BCA54C	Core-Paper XIII - Principles of Marketing	4	25	75	30	40	100	3	4
29		IV	18BCA55S	Skill Based Elective – III – Management Information System	4	25	75	30	40	100	3	3
30		IV	18BCA5EL	Non - Major Elective I – Banking	3	25	75	30	40	100	3	2
31					Practical III- Computer Application Practical- III	4	-	-	-	-	-	-
32	VI	III	18BCA61C	Core-Paper XIV – Management Accounting	5	25	75	30	40	100	3	5
33		III	18BCA62C	Core Paper XV – Financial Management	6	25	75	30	40	100	3	5
34		III	18BCA63C	Core-Paper XVI – Internet and Web Designing	5	25	75	30	40	100	3	5
35		III	18BCA64P	Practical III- Computer Application Practical-III (VB & HTML)	6	40	60	24	40	100	3	3
36		III	18BCA65V	Project & VIVA-VOCE	-	20	80	32	40	100	3	15
37		IV	18BCA66S	Skill Based Elective - IV - Entrepreneurial Development	5	25	75	30	40	100	3	3
38		IV	18BCA6EL	Non -Major Elective II - Marketing	3	25	75	30	40	100	3	2
				Total						3600		140

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER-I PRINCIPLES OF ACCOUNTANCY	1	18BCA13C

Objective: To enhance the students with practical knowledge of book keeping and accounting.

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:

Problems - 80%

Theory - 20%

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

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER-II INTRODUCTION TO INFORMATION TECHNOLOGY	1	18BCA14C

Objective: To impart the students the latest trends in the technological developments.

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– components of the I – way –network access equipment.

UNIT – V

System analysis and design – Computer based information system – Need - Transaction Processing system –Management Information System – Decision Support System – Expert Systems. Recent trends in IT –Blue tooth technology-wifi technology-cloud computing.

TEXT BOOKS:

1. Introduction to Information Technology : V.Rajaraman.
2. Frontiers of electronic Commerce : Ravi Kalakota, Andrew Winston

BOOKS FOR REFERENCE:

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)

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	ALLIED PAPER-I BUSINESS MATHEMATICS	1	18BCA15A

Objective: To impart the knowledge of basic application of mathematics in business.

UNIT I

Arithmetic and Geometric Series- Mathematics of Finance - Simple and Compound Interests – Annuities - Sinking Funds - Discounts and Present Values.

UNIT II

Matrices - Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices – Determinant and Inverse of a Matrix (upto 3×3) - Rank of a Matrix (upto 3×3).

UNIT III

Variables - Constants and Functions - Differentiation - Meaning of Derivative – First and Second Order Derivatives - Maxima and Minima of Simple Algebraic Functions – Marginal Revenue and 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 and Vogel's Approximation Method (VAM) - Assignment Problem – Hungarian Method - Simple Problems.

Text Books:

1. PA. Navneetham - Business Mathematics & Statistics, Jai Publishers, Trichy, July 2008.
2. Kanti Swarup, P. K Gupta & Manmohan - Operations Research, Sultan Chand & Sons, New Delhi.

Reference Book:

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	ENVIRONMENTAL STUDIES	1	18ENV1GE

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

UNIT I:

Environment – Introduction – Nature- Scope – Content – Need for study. Natural resources- Forest and energy resources- Use and overexploitation- deforestation. Energy resources- renewable and non renewable energy resources

UNIT II:

Ecosystem – concept – types- Forest, Grassland, Desert and Aquatic(Pond)- Structure and function of an ecosystem – Producers- consumers and decomposers – Food chain – food web- ecological pyramids- energy flow. Biodiversity and its conservation- *in situ* and *ex situ* conservation- Mega biodiversity centres and hotspots.

UNIT III:

Environmental pollution- definition- causes-effects and control measures of air, water, soil, thermal and nuclear pollutions. Waste management- Industrial and solid waste. Disaster management – earthquake, cyclone, flood and landslides.

UNIT IV:

Social Issues and the environment- Urbanization-Urban problems related to energy and watershed management. Environmental Ethics- Issues and possible solutions- Wasteland reclamation- Climate change- Global warming- Acid rain- Ozone layer depletion- Public awareness. Environmental laws- Environment Protection Act, Wildlife Protection Act, Forest Conservation Act.

UNIT V:

Human population and its impact on environment- Population growth- Resettlement and Rehabilitation of project affected persons- Case studies – Sardar Sarovar Project, Maharashtra and Bandipur National Park- Project Tiger, Karnataka, NTPC, India. Role of Indian and Global religions and Cultures in environmental conservation- Case study: sacred groves in Western Ghats (kavu) & Chinese culture. Human and Wildlife Conflicts.

TEXT BOOKS:

1. Bharucha. E, 2003. Text book of Environmental Studies, UGC New Delhi & Bharathi Vidyapeeth Institute of Environmental Education and Research, Pune- 361.
2. Arumugam. M & Kumaresan. V, 2016. Environmental Studies (Tamil version), Saras Publications, Nagercoil.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER – III FINANCIAL ACCOUNTING	2	18BCA23C

Objective: To enrich the students with the basic concepts in Financial Accounting.

UNIT-I

Account Current and Average Due Date.

UNIT-II

Branch Accounts (excluding foreign branch) and Departmental Accounts.

UNIT-III

Single Entry System -Methods- Net Worth Method – Conversion Method.

UNIT-IV

Depreciation- Fixed Percentage and Diminishing Balance Method.

UNIT-V

Hire purchase and Installment systems (excluding Hire purchase Trading Accounts and Hire Purchase Stock and Debtors Method).

NOTE:

Problems - 80%

Theory - 20%

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.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PRACTICAL I – COMPUTER APPLICATIONS PRACTICAL – I (MS –OFFICE & TALLY)	2	18BCA24P

Objective: To enable the students to learn the basic practical application of computers in business and accounting packages.

(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

12. Sorting Table
13. Query Structure
14. Forms
15. Reports

Tally ERP 9.0

1. Company creation, Alteration, Delete
2. Ledger Creation – Single Group, Multi Group
3. Voucher Creation
4. Creation of stock Category Groups & items
5. Preparation of Final A/Cs
6. Preparation of Ratios

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	Allied Paper – II BANKING THEORY LAW AND PRACTICES	2	18BCA25A

Objective: To gain knowledge on the legal aspects of banking.

UNIT-I

Meaning and definition of banking - Banking system – Role and Importance of banks. Commercial Bank – Functions –Recent Trends in Commercial Bank.

UNIT-II

RBI– Role of Reserve Bank of India – Role of State Bank of India.

UNIT – III

Banker and Customer – Definition – Relationship – Special Relationship- Different Types of Bank Accounts – Opening of New Account – 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- Statutory protection- Payment in due courses, Collecting Banker- Duties.

UNIT-V

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

TEXT BOOK:

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

BOOKS FOR REFERENCE:

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.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	VALUE EDUCATION –GANDHIAN THOUGHTS	2	18VAL2GE

Objective: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.

UNIT - I

Birth and Parentage - Childhood - At the High school - Stealing and Atonement - Glimpses of Religion - Gandhi's choice - Experiments in Dietetics - Acquaintance with Religions - The Great Exhibition.

UNIT - II

The first case - Preparing for South Africa - same experiences - on the way to Pretoria - Coolie - Natal Indian Congress - - Education of Children - Brahmacharya.

UNIT - III

Simple life - The Boer war - Sanitary Reform and Famine Relief - Lord Curzon's Darbar - A month with Gokhale - Experiments in Earth and water treatment - Indian opinion - Coolie Locations or Ghettoes - The Black plague.

UNIT - IV

The Magic spell of a Book - The Zulu Rebellion - The Birth of Satyagraha - More experiments in Dietetics - Kasturbai's Courage - Domestic Satyagraha- Fasting - Shanti Niketan - Woes of Third Class passengers.

UNIT - V

Kumbha mela - Lakshman Jhula - Founding of the Ashram - Abolition of Indentured Emigration - The Kheda Satyagraha - The Rowlatt Bills - Navajivan and young India - Congress Initiation - The Birth of Khadi.

Text Books:

1. M.K.GANDHI , The Story of My Experiments with Truth - An Autobiography Apple publishing International(P) Ltd, Chennai.

. மகாத்மா காந்தியின் சுயசரிதை - சத்தியசோதனை தமிழாக்கம் -
-ரா.வேங்கடராஜ்*லு, நவஜீவன் பரசுராலயம், அகமதாபாத

2.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER-IV PARTNERSHIP ACCOUNTING	3	18BCA31C

Objective: To enrich the students with basic concepts of partnership accounting.

UNIT- I

Partnership Accounts-Past Adjustments and Guarantees-Goodwill 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:

Problems - 80%

Theory - 20%

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER V - DATABASE MANAGEMENT SYSTEM	3	18BCA32C

Objective: To make the students to gain the knowledge on managing database.

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 –Disaster Management Recovery System.

TEXT BOOK: An introduction to Database Systems (Seventh Edition) – C.J. Date

BOOKS FOR REFERENCE:

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER VI - BUSINESS LAW	3	18BCA33C

Objective: To enable the students to learn various legal aspects of Indian business law.

UNIT – I

Law – Meaning and Object – 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 Warranties – 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

BOOKS FOR REFERENCE:

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	Allied Paper III- STATISTICS FOR BUSINESS	3	18BCA34A

Objective: To understand the applications of Statistics in 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 Representations - 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 BOOK:

1. P. R. Vittal - Business Statistics, 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.

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	SKILL BASED ELECTIVE PAPER - I – BUSINESS ORGANISATION AND MANAGEMENT	3	18BCA35S

Objective: To enable the students develop the skill on managing the business.

UNIT – I

Business Organization: Meaning – Definition - Importance and Objectives of business organisation – Requirements of Successful Business Organization.

UNIT – II

Forms of Business Organization: Sole Proprietorship – Partnership – Joint Stock Company – Features - Advantages and Disadvantages .

UNIT - III

Management: Definition - Importance and Scope – Principles and Functions of Management Planning Features – Elements – Objectives – Types of Planning - Steps in Planning – Decision Making.

UNIT - IV

Organisation – Process – Types of Organisation Structure – Functional, Line, Line and Staff – Committees - Span of Control – Factors determining Span of Control.

UNIT -V

Delegation of Authority – Principles - Elements and Problems in Delegation – Decentralisation – Departmentation- Bases of Departmentation - Leadership – Types of Leaders – Leadership Qualities – Control Nature and Process.

Reference Books:

1. A Text book of Business Organisation - Vinayagam, Vasudevan & Radhaswamy
2. Fundamentals of Business Organisation - Y.K. Bhusan and tayal
3. Principles of Management - Sherlekar
4. Business management - Chatterjee
5. Business Management - Dinkar Pagare

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER –VII CORPORATE ACCOUNTING	4	18BCA41C

Objective: To gain insight into the procedure relating to basic concepts of 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:

Problems - 80%

Theory - 20%

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

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER VIII - OBJECT ORIENTED PROGRAMMING WITH C++	4	18BCA42C

Objective: To gain knowledge on system programming languages.

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- friend 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.

BOOKS FOR REFERENCE:

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.

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER IX - AUDITING	4	18BCA43C

Objective:

UNIT – I

Definition – General Objectives of Auditing – Advantages and Limitations of Auditing – Auditing and Investigation – Qualification of an Auditor.

UNIT – II

Various Types of Audit – Continuous Audit- Final Audit - Interim Audit –Balance Sheet Audit – Advantages of Continuous Audit – Audit Procedure – Planning of Audit – Audit Program – Audit Notebook – Audit Working Papers – Internal Control – Internal Check – Internal Check as regards Cash, Wages and Sales – Position of External Auditors as to Internal Audit .

UNIT –III

Vouching – Vouching of Cash Transactions – Trading Transactions – Impersonal Ledger.

UNIT – IV

Verification and Valuation of Asset and Liabilities – Auditors Position – Auditors Duties regarding Depreciation , Reserves and Provisions.

UNIT – V

Company Audit- Appointment and Removal of Auditors – Rights and Duties of Company Auditors – Liabilities – Audit of Share Capital and Share transfer .

TEXT BOOK:

Practical Auditing : B.N.Tandon

BOOKS FOR REFERENCE:

- 1.Principles and practice of auditing : D.N Tripathy
2. Auditing principles : Howard F.Steller
- 3.Auditing principles : F.C Depalia & Frank A.Attwood
- 4.Principles and practices of auditing : Saxena

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PRACTICAL – II COMPUTER APPLICATION PRACTICAL - II (ORACLE – SQL & C++)	4	18BCA44P

Objective: To gain practical knowledge on database management system and system programming techniques.

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"

B.Com(CA)

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:

- Using update statements calculate the total amount and then select the record.
- Select the records whose unit of measure is "Kg".
- Select the records whose quantity is greater than 10 and less than or equal to 20.
- Calculate the entire total amount by using sum operation.
- 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
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:

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

B.Com(CA)

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

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	ALLIED PAPER IV– HUMAN RESOURCE MANAGEMENT	4	18BCA45A

Objective: To impart knowledge in Human Resource Management.

UNIT - I

Nature and scope of Human Resource Management - Differences between Personnel Management and HRM - Human Resource Planning -Recruitment - Selection - Methods of Selection.

UNIT - II

Induction - Training - Methods - Techniques - Identification of the Training Needs - Performance Appraisal - Transfer – Promotion - Career Development.

UNIT - III

Remuneration - Components of Remuneration - Incentives - Benefits - Motivation - Welfare and Social Security Measures.

UNIT - IV

Labour Relation - Functions of Trade Unions – Forms of Collective Bargaining - Workers’ Participation in Management - Industrial Disputes and Settlements (laws excluded).

UNIT - V

Human Resource Audit - Nature – Benefits - Employee’s Safety and Health: Audit of safety programs and safety training - Work-Stress: Causes and Consequences.

TEXT BOOKS:

1. Human Management & Industrial Relations : P.X.Tirupathi

REFERENCE BOOKS:

1. Gupta. C.B, “Human Resource Management”, Sultan Chand and Son, New Delhi.
2. S.K. Chakraborty, Values and Ethics for Organisations, Oxford University Press, 1999.
3. Stephen Robbins, OrganisationalBehaviour, McGraw Hill, 1996.
4. Fred Luthans, OrganisationalBehaviour, McGraw Hill, 1998.

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	SKILL BASED ELECTIVE PAPER – II BUSINESS COMMUNICATION	4	18BCA46S

Objective: To enhance the knowledge on communicative skills.

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 FOR REFERENCE:

1. Effective Business Communication – M.V.Rodrigues, 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.

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER–X - COST ACCOUNTING	5	18BCA51C

Objective: To enrich the students with the basic concepts of 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 (Expect equivalent production).

UNIT – V

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

Note:

Problems - 60%

Theory - 40%

TEXT BOOK : Cost Accounting - Jain and Narang

BOOKS FOR REFERENCE:

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER – XI SOFTWARE DEVELOPMENT WITH VISUAL BASIC	5	18BCA52C

Objective: To gain theoretical knowledge on windows application.

UNIT – I

VISUAL BASIC 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 – Menu – MDI forms.

TEXT BOOK: “Visual Basic 6 from the Ground up” by Gary Cornell.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER XII – DIRECT TAX	5	18BCA53C

Objective: To gain knowledge on various heads incomes relating to direct taxes.

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 - Profit and gains of business or profession – meaning of business or profession – computation of profits and gains of business or profession.

UNIT – IV

Computation of Capital gains – Income from other sources – set off and carry forward of losses – Assessment of Individuals.

UNIT – V

GST – Meaning – Evolution – Definition – Role of GST Council - Models of GST in India.(Theory Only)

Note:

Problems - 60%

Theory - 40%

TEXT BOOK:

1. Income Tax Law and Practice : Gaur and Narang

BOOKS FOR REFERENCE:

1. Direct Taxes : B.B. Lal

2. Income Tax Law and Practice : DinkarPagare

3. Income Tax Law and Practice : Melhothra

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER XIII – PRINCIPLES OF MARKETING	5	18BCA54C

Objective: To gain knowledge on fundamentals of marketing.

UNIT I

Marketing – Definition of Market and Marketing – Importance of Marketing – Modern Marketing Concepts – Global Marketing – Digital Marketing – Marketing ethics

UNIT II

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

UNIT III

Consumer behaviour – Meaning –Need for studying consumer behaviour – Factors influencing consumer behaviour – Market segmentation – Customer relations marketing- Consumer protection Act.

UNIT IV

Marketing Mix – Product Mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix- Importance – Pricing Objectives – Pricing strategies.

UNIT V

Advertising - Personal selling and sales promotion - Place mix – Important channels of distribution – Functions of middlemen – Retailing - Concept – Importance and Role -Marketing and Government – Bureau of Indian standards – Green Marketing

TEXT BOOKS:

1. Principles of Marketing -Rajan Nair , Sultan Chand & Sons, 2008

REFERENCE BOOKS:

1. Principles & Practices of Marketing in India – Mammoria & Joshi ,Kitab Mahal Publishers,2006
2. Philip Kotler and Gary Amstrong - Principle of Marketing, Prentice Hall India, 2003, 2003.
3. Marketing Management –M.Altaf Khan ,Wisdom Publications , 2009
- 4 Marketing Management -M.GovindaRajan, HI Learning , 2nd edition , 2009

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	SKILL BASED ELECTIVE PAPER – III MANAGEMENT INFORMATION SYSTEM	5	18BCA55S

Objective: To Aware and gain knowledge, how information are shared in the organizations.

UNIT I

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance - Centralisation Vs. Decentralisation of MIS - Limitations of MIS.

UNIT II

System Concepts – Elements of a System- Characteristics of 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

Cloud Networking – Internet of Things - Business Process Re–Engineering [BPR] – Business Analytics – Meaning and Features of Internet of Things , Business Process of Engineering and Business Analytics.

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.

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	NON – MAJOR ELECTIVE I - BANKING	5	18BCA5EL

Objective: To make aware on the banking system in India.

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 of 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 – Automated Teller machines (ATM), Credit cards, Debit card and Electronic funds transfer.

BOOKS FOR REFERENCE:

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER XIV- MANAGEMENT ACCOUNTING	6	18BCA61C

Objective: To make the students to understand how accounting techniques are used in managerial decision making.

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 Budget.

Note:

Problems - 60%

Theory - 40%

TEXT BOOK : Management Accounting - R.K.Sharma and Shashi K. Gupta

BOOKS FOR REFERENCE:

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

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER – XV FINANCIAL MANAGEMENT	6	18BCA62C

Objective: To enrich the students with basic concepts of 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 of working capital - Computation of working capital – Management of cash, inventories and receivables – Meaning and its Objectives.

UNIT – V

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

Note:

Problems - 60%

Theory - 40%

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

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PAPER – XVI INTERNET AND WEB DESIGNING	6	18BCA63C

Objective: To make the students to create a website and their designing.

UNIT – I

Introduction to internet – Resources of Internet – H\W and s\W requirements of Internet – Service Providers – 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.

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	CORE PRACTICAL III: COMPUTER APPLICATIONS PRACTICAL – III (VB & HTML)	6	18BCA64P

Objective: To make the students to create a website designing and windows application making.

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)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	PROJECT WORK AND VIVA- VOCE	6	18BCA65V

Objective:

PART III: PROJECT WORK AND VIVA- VOCE WITH INTERNAL AND EXTERNAL EXAMINER

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	SKILL BASED ELECTIVE IV- ENTREPRENEURIAL DEVELOPMENT	6	18BCA66S

Objective: To make the students to identify various institutions which promote entrepreneur.

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 –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 – Techniques of 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

B.Com(CA)

Year	Subject Title	Sem	Sub Code
2018-19 Onwards	NON MAJOR ELECTIVE II - MARKETING	6	18BCA6EL

Objective: To impart knowledge on marketing concepts.

UNIT – I

Definition and meaning of Marketing – Modern concept of marketing – Marketing and Selling – Marketing functions – E-marketing – Meaning and Objectives.

UNIT – II

Marketing mix – Product Planning and Development – Introduction of new product – Branding – Packing – Product life cycle.

UNIT – III

Pricing – Objectives – Pricing policies – Different pricing methods

UNIT – IV

Channels of distribution - Meaning – Function – Types.

UNIT – V

Promotional methods – Advertising – Publicity – Personal selling.

TEXT BOOK:

1. Modern marketing – R.S.N.Pillai & Bagarathi

BOOKS FOR REFERENCE:

1. Principles and practice of marketing in india - C.B. Mam oria, R.L.Joshi.
2. Marketing - Dr.N. Rajan Nazir
3. Marketing management - Shyan Banerjee
4. Fundamentals of marketing - Stanton