

## ***B.Com (Information Technology)***

(With effect from the academic year 2013 – 2014)

### Eligibility for the course:

Candidates seeking admission to B. Com degree course should have passed Higher Secondary Examination of the Govt. of Tamilnadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

Duration of the course : 3 years

### Examination:

All the Theory papers and problem papers are of 3 hours duration each for maximum of 100 marks. Practical examinations are also for 3 hours duration for a maximum of 100 marks.

*For Theory cum practical papers* - Examination for Theory Paper – 3 hours duration for 75 marks and for Practical Examination – 2 hours duration for 25 marks.

Passing Minimum : 35 Marks

### Practical Hours:

3. For Practical Cum Lab Papers:

Students should undergo a minimum of 30 hours of practical training in any recognised computer lab / college.

4. For Lab Papers:

Students should undergo a minimum of 90 hours of practical training in any recognised computer lab / college.

Programme	Year	Total No. of Papers	Name of the Subjects	(Theory / Practical)	Marks
B.Com (Information Technology)	I	5	English/ Hindi/ Tamil		100
			<i>Financial Accounting - I</i>		100
			<i>Business Communication &amp; Office Methods</i>		100
			<i>Information Technology &amp; E-Commerce</i>	TcL	75 + 25
			<i>Environmental Studies</i>		100
	II	6	<i>Financial Accounting - II</i>		100
			<i>Advertising &amp; Salesmanship</i>		100
			<i>Practical Banking</i>		100
			Multimedia Technology & Applications	TcL	75 + 25
			Internet & Web designing	TcL	75 + 25
			DBMS (XL, SPSS & FoxPro)	Lab	100
	III	6	<i>Cost &amp; Management Accounting</i>		100
			Business Statistics	TcL	75 + 25
			<i>Software Skills (Tally ERP &amp; Office Productive Tools)</i>	Lab	100
			<i>Computerized Accounting &amp; Auditing</i>	TcL	75 + 25
			<i>Business Management &amp; Legislation</i>		100
			Basics of Income Tax		100

Note: TcL – Theory cum Lab; Lab – All Lab Hours

COURSES IN *ITALIC SPACE* ARE COMMON FOR BOTH THE PROGRAMMES.

## I YEAR

## FINANCIAL ACCOUNTING – I

The objective of the course is to develop conceptual understanding of the fundamentals of financial accounting systems and to enable the students to take up higher studies like CA, ICWA, and ACS with ease and confidence.

This course envelops the basic double entry system of Book-keeping and imparts skill on various kinds of special transactions in business.

### Unit I

Double Entry Book-keeping - Accounting standards concepts and Preparation of Journal, Ledger, Subsidiary Books, Trial Balance and Final Accounts. Rectification of errors- journal entries.

### **Unit II**

Bills of exchange, Accounts from incomplete Records: Net worth method – Conversion method, Bank Reconciliation statement - Reconciliation in case of favourable and unfavourable balances in pass *book* and cash Book - Reconciliation after adjustments in cash Book and pass Book.

### **Unit III**

Account current and Average due date, Hire – Purchases and instalment purchase, Depreciation – Methods of calculating and recording depreciation

### **Unit IV**

Consignment, Joint Venture, Accounts of Non-trading Organisation: Receipts and Payments Accounts – Income and Expenditure Accounts – Balance Sheet.

### **Unit V**

Branch Accounts – Dependant and Independent Branches, Departmental Accounts, Royalty Accounts

*Text Books for Reference:*

5. Mukerjee and Hanif, Advanced Accountancy, Tata McGraw Hills, New Delhi, 2010
6. Reference *Books for References:*
7. Gupta&Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2009
8. Iyengar SP, Advanced Accounting, Sultan Chand & sons New Delhi, 2009
9. Jain & Narang, Advanced Accounting, Kalyani Publishers, New Delhi, 2008
10. Shukla, Advanced Accounting, Sultan chand and sons. New Delhi. 2009

## **BUSINESS COMMUNICATION & OFFICE METHODS**

The objective of the course is to equip students with necessary concepts, techniques and skills of effective communication within the office as well as outside the office and to know the functioning of an office. Communication is the soul of any management and has a pervasive application in management. The study of the subject helps in presenting the matters efficiently and effectively in Letters of inquiry, offer and acceptance, complaints, claims and adjustments, credit letter and collection letters. This course prepares the students to handle correspondence competently. This course also includes office management

## **Unit I**

Introduction –Essentials of Communication – Objectives – Barriers, Verbal and Non – Verbal Communication – Listening, Conversation, PublicSpeaking, Group Discussion, Interview techniques, Para Language, MetaCommunication, Body Language.

## **Unit II**

Business Letters – Layout – Trade Enquiries, Order letters, Credit and Status Enquiries, Complaints and Adjustments. Banking and Insurance Correspondence, Sales and Circular Letters, Job Applications.

## **Unit III**

Report Writing – Types of Reports – Format – Agenda – Minute writing – Notices to meeting – Application of Information Technology in Communication.

## **Unit IV**

Definition of Office – Types of office – Functions of office – Duties and Responsibilities of an Office manager – Office management.

## **UNIT V**

Office location and layout – Office appliances and equipment – Office Stationery – Office automation

### *Books for Reference:*

6. RSN Pillai &Bhagavathi, Business Correspondence and Office Methods – Filing, Indexing, S Chand, New Delhi, 2009
7. Korlahalli&Rajendra Paul, Essentials of Business Communication, Sultan Sons, New Delhi,2005
8. HoamiPradan, Business Communication, Himalaya Publishing House, Delhi.2004
9. Caul, Business Communication, Printice Hall of India Pvt., Ltd., New Delhi.1998
10. Kumar N, Office Organisation and Management, TamilnaduBook House, Chennai, 2005

## **INFORMATION TECHNOLOGY & E-COMMERCE**

The objective of this course aims to develop understanding and appreciation in a broader perspective in the application of information technology and e-commerce.

This course attempts to equip the students to compete in the present world with computer knowledge. It includes the introduction of computers, the architecture-hardware and the application of e-commerce, telecommunication networking and cyber laws.

## **Unit I**

Introduction to computers – classification of digital computer systems – Anatomy of a digital computer – Memory units – Auxiliary storage devices – Input devices – Output devices – Introduction to computer software – Operating systems – Programming languages.

## **Unit II**

Application software – Introduction – Trends in PC software – Word processing – MS word – Entering text, editing a document, saving a document, finding and replacing text, creating hypertext links between word documents – Auto correct tools – Tables – Mail merge document, Spread sheets – Introductions – Types of data – Entering formulas – simple calculations – working with work book, Microsoft PowerPoint presentations – creating a show presentation – working with grouping & animation.

## **Unit III**

Introduction to E-Commerce, features, and functions of e-commerce, e-commerce practices viz., traditional practices, scope and limitations of e-commerce, e-commerce security, Benefits, State of e-commerce in India, problems and opportunities in e-commerce in India, legal issues, future of e-commerce. Classification of E-Commerce, of E-Commerce Technology, Business Models, Framework of E-Commerce, Business to Business, Business to Customer, Customer to Customer, service provider, e-distributor, procurement and just-in-time delivery

## **Unit IV**

Internet and its role in e-commerce, procedure of registering Internet domain, establishing connectivity to Internet, tools and services of Internet, procedure of opening e-mail accounts on internet – Transactions through Internet, requirements of e-payment systems, Marketing on the web, customer service and support, Online Booking systems, online Booking procedure of railways, airlines, tourist and religious places, hotels and entertainment industry

## **Unit V**

Setting up Internet security, maintaining secure information, encryption, digital signature and their security measures, authenticity, privacy, integrity, non-repudiation, encryption, secret key cryptography, public key cryptography, SET, SSL, digital signatures, firewalls

*Books for Reference:*

9. Bharat Bhasker, Electronic Commerce -Framework, technologies and Applications, Tata McGraw Hill, 2002
10. Daniel Amor, E Business R (Evolution), Prentice Hall, 2nd Edition, 2001

11. Sandeep Krishnamurthy, E-Commerce Management, Vikas Publishing House, New Delhi, 2003
12. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, 2009
13. P. T. Joseph, E-Commerce: A managerial Perspectives, Prentice Hall India
14. Alexis leon& Mathews Leon. “Fundamentals of Information technology” - VIKAS publications.
15. Ravindranath H. Infrastructure of Information technology, McMillan Pvt.Ltd.New Delhi.
16. Wesley, “ Information Technology”, Addition Publishing Company Ltd, New Delhi

## **ENVIRONMENTAL STUDIES**

This course facilitates the students to get adequate knowledge on environmental problems and to develop an attitude towards the betterment of environment.

### **Unit I**

Introduction- nature and scope - Awareness - significance to commerce and industries – energy and alternative sources - utilization and exploitations- Social responsibilities of business – Business ethics and Environmental concern – Consumer rights and protection.

### **Unit II**

Eco – system – understanding of environment – types of environment – classification of Eco – system – Eco balancing – Bio – diversity and their conservation – Degradation.

### **Unit III**

Environmental problems and Impact – soil erosion – water contamination and scarcity- atmosphere – habitat – population pressure, strain on infrastructure – cost – benefit analysis – Environment Impact Assessment – Environment clearance for Small and Tiny Industries – Air and Water Pollution Act – Licensing Procedure and Statutory Bodies involved.

### **Unit IV**

Business, Industry and Environment - Pollution – Industrial environment etc., - Industrial waste and effluent – International problems – dumping – Market failure – externality – technology Vs environment – property rights.

#### *Books for Reference:*

6. Sankaran s., Environmental Economics, Margham publication, Chennai, 1998.
7. Franciescherunellum “Business environment” Himalaya Publishing, 2004.
8. S.P. Gupta, “Environmental Issues for the 21<sup>st</sup> Century Ltd., Mittal Publications. New Delhi. 2003
9. E.El. Hinnawi& A.K Piswas, “Renewable sources of Energy and the Environment, Tycoolyinternational publishing co., 1981
10. Subramanian N.S and Sambamoorthy A.V “Ecology”, Narosa Publishing House, New Delhi, 2000.

## **II YEAR**

## **FINANCIAL ACCOUNTING – II**

The objective of this course is to provide detailed insight in to specialized accounting and their applications to complex business situations and to gain comprehensive understanding of all aspects relating to partnership accounting and corporate accounting.

This is a course which covers various aspects of partnership accounts, preparation of capital accounts, when the capital are fixed and fluctuating; profit and loss appropriation account; problems relating to admission, retirement or death of the partner; joint life policy: reorganization of profit sharing ratio-amalgamation of firms and dissolution of firms including Garner vs. Murray decision, Piece meal distribution of assets and sale to a company.

### **UNIT I**

Admission of a Partner - Retirement of the Partner - Death of a partner

### **UNIT II**

Amalgamation of firms - Dissolution of Firms - Decision in Garner vs. Murray

### **UNIT III**

Sale to a company – Acquisition of Business by a Company - Profits prior to Incorporation - Final Accounts of Companies

### **UNIT IV**

Issue, Forfeiture and reissue of shares - Issue and Redemption of Debentures and Preference share - Underwriting of Shares and rights issues

### **UNIT V**

Amalgamations, Absorption and External Reconstruction - Internal Reconstruction - Valuation of Shares - Valuation of Goodwill - Liquidation

*Books for Reference:*

2. Gupta RL &Radhaswamy M, Advanced Accountancy, Revised 14<sup>th</sup> Edition, Sultan Chand & Sons, New Delhi
3. Jain &Narang, Advanced Accountancy, Kalyani Publishers, Kolkatta, 2010.
6. Paul S Kr. Fundamentals of Accounting, Central Publishing House, Calcutta, 2012
7. Mukerjee&Hanif, Advanced Accountancy, Tata McGraw Hills, New Delhi, 2010
8. Shukla M C, Grewal T S, Gupta SC, Advanced Accounts, S.Chand& Company Ltd, New Delhi, 2008

## **ADVERTISING & SALESMANSHIP**

The objective of this course is to provide knowledge of creative advertising in the competitive world of business. It helps the students to acquire knowledge in various advertising media and salesmanship.

This course focuses on the features, objective and functions of advertisement. It also includes advertisement copy and evaluation and effectiveness of advertisement,

### **UNIT I**

Introduction to advertising – Evolution – Features – Advertising and advertisement – Advertising and publicity – Functions – Advantages, Advertisement copy – Classification of copy – Qualities, Slogans, Heading, spacing etc., message generation – Creative copy - Press media – Audio visual etc.

### **UNIT II**

Media Plan – selection of media – Kinds of media – Developing Advertisement campaign- Frequency and impact – timing, Evaluation and effectiveness of advertising – Causes of failure – Follow up – Research – Advertising agency.

### **UNIT III**

Concept of Salesmanship, Functions of Salesman, Types of Salesman, Importance of personal selling in the context of competitive environment - Duties and responsibilities of a salesman, methods of training salesman. Qualities of a good salesman. Rewards in Selling – Financial and Non-Financial

### **UNIT IV**

Meaning, Importance, Function of Sales Management - Responsibilities of Sales Manager – Source of Recruitment of sales force, coordination of the sales department with other departments.

#### *Books for Reference:*

8. Sumathi S, Saravanel P, Margham Publications, 2006
9. Dawar S.R, Salesmanship and Advertisement, Himalaya *Publishing* House
10. David B Askers & J G Myres, Rajeev Batra, Advertising management, Prentice Hall of India, New Delhi, 2010
11. Chunnawala&Sethia, Advertising – Principles and Practice, Himalaya Publishing house, New Delhi, 2003
12. RSN Pillai &Bagawathy, Modern Marketing, S Chand & Co Ltd, New Delhi, 2008.
13. Philip Kotler & Garry Armstrong, Marketing an Introduction, Prentice Hall of India, New Delhi
14. C.B. Gupta, Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi, 2005

### **PRACTICAL BANKING**

The objective of the course is to impart the knowledge on modern banking and to train the students.



This course orients the students about the system and functions of commercial banks, conceptual definitions of banker and customer, relationship between banker and customer, rights of customer, types of customer. The students are given orientation on the legal significance of Pass Books and negotiable instruments like cheques, etc.

### **UNIT I**

Introduction - origin of banking - Banking Regulation Act 1949 – Definition – banker and customer relationship – general and special types of customers – types of deposits – origin and growth of commercial banks in India – reserve bank of India and its functions.

### **UNIT II**

Cheque – crossing – endorsement – meaning – definition – types – rules

### **UNIT III**

Paying banker – duties – statutory protection – payment in due course – collecting banker – duties – statutory protection – holder in due course, concept of negligence

### **UNIT IV**

Bank lending – Principles of sound lending – secured vs. unsecured advances – types of advances – Advances against various securities – (Land & Building, life insurance policies & stock exchange securities)

### **UNIT V**

E-banking – meaning – benefits, Anywhere Banking, Internet Banking – home banking – Mobile banking – Virtual banking, e-Payments – ATM card / Debit Card / Credit Card / Smart Card / Bio-metric Card / EFT, ECS (Credit & Debit), e-Money – Electronic Purse – Digital Cash – DMAT accounts.

#### *Books for Reference:*

7. Gordon K Natarajan, Banking Law, Practice and Theory, Himalaya Publishing House, New Delhi, 2010.
8. H.L. Bedi V.K. Hardikar, Practical Banking Advances, UBS Publishers' Distributors, 2001
9. Davar, Banking Law & Practice, S. Chand Publishers, New Delhi, 2008
10. S.N. Sheldon Banking Law & Practices, S. Chand Publishers, New Delhi 2009.
11. Vasudevan S, Banking Theory, S. Chand Publishers, New Delhi, 2008
12. Vasanth Desai, Banking theory Law & Practice, Himalaya Publishing House, New Delhi, 2012
13. Sundaram Varshney – Banking Theory, Law & Practice, Sultan Chand Publishers, New Delhi

## **MULTIMEDIA TECHNOLOGY & APPLICATIONS**

This course is aimed to educate the students in multimedia technology and applications to implement in on-line trade.

This course is both theory cum lab course, which covers the basics of the multimedia, image, audio and video editing. Also this course envelops the uploading the multimedia using html.

## **UNIT I**

Multimedia today, Impact of Multimedia, Multimedia Systems, Components and Its Applications -

Text and Audio, Text: Types of Text, Ways to Present Text, Aspects of Text Design, Character, Character Set, Codes, Unicode, Encryption - Audio: Basic Sound Concepts, Types of Sound, Digitizing Sound, Computer Representation of Sound (Sampling Rate, Sampling Size, Quantization), Audio Formats, Audio tools, MIDI

## **UNIT II**

Image and Video – Image - Formats, Image Colour Scheme, Image Enhancement - Video: Analogue and Digital Video, Recording Formats and Standards (JPEG, MPEG, H.261) Transmission of Video Signals, Video Capture, and Computer based Animation.

## **UNIT III**

Synchronization - Temporal relationships, synchronization accuracy specification factors, quality of service, Storage models and Access Techniques, Magnetic media, optical media, file systems (traditional, multimedia), Multimedia devices – Output devices, CD-ROM, DVD, Scanner, CCD, Image and Video Database, Image representation, segmentation, similarity based retrieval, image retrieval by colour, shape and texture; indexing- k-d trees, R-trees, quad trees; Case studies- QBIC, Virage. Video Content, querying, videosegmentation, indexing

## **UNIT IV**

Document Architecture and Content Management, Content Design and Development, General Design Principles, Hypertext: Concept, Open Document Architecture (ODA), Multimedia and Hypermedia Coding Expert Group (MHEG), Standard Generalized Mark-up Language (SGML), Document Type Definition (DTD), Hypertext Mark-up Language (HTML) in Web Publishing. Case study of Applications

## **UNIT V**

Multimedia Applications - Interactive television, Video-on-demand, Video Conferencing, Educational Applications, Industrial Applications, Multimedia archives and digital libraries, media editors.

*Books for Reference:*

1. Ralf Steinmetz and KlaraNahrstedt, Multimedia: Computing, Communications & Applications, Pearson Ed.
2. Nalin K. Sharda, Multimedia Information System, PHI.
3. Fred Halsall, Multimedia Communications, Pearson Ed.
4. Koegel Buford, Multimedia Systems, Pearson Ed.
5. Fred Hoffstetter, Multimedia Literacy, McGraw Hill.
6. Ralf Steinmetz and KlaraNahrstedt, Multimedia Fundamentals: Vol. 1- Media Coding and Content Processing, PHI.
7. J. Jeffcoate, Multimedia in Practice: Technology and Application, PHI.
8. Prabhat K. Andleigh&KiranThakrar, Multimedia Systems Design, PHI.

### **INTERNET & WEB DESIGNING**

This course is being offered to impart the awareness and basics of internet. Also the course designed to develop the skills in web designing using HTML, DHTML, Front – page and Dream weaver. This course enables the students, to upload their own web pages.

This course covers the basics of internet, HTML, web page layout and design, web page developing softwares.

#### **UNIT I**

Basics of Internet – File Transfer – Web Server, Web objects and sites – Web browsers – Data Security and Fire walls – Various Devices used for Internet Connectivity – Elements of website – operations on web pages – down loading and sending mails – static and dynamic web pages.

#### **UNIT II**

Hyper Text – HTML Document features – Documents structuring tags in HTML – Lining your way around the Web – Publishing hour HTML document – Understanding the HTML document life cycle – Site design and Navigation – Planning and Designing Your Web Pages – Dividing a Window with Frames – Lay out Technology – Adding Graphics – Presenting Information Tables – Web Typography – Optimizing Your Pages for Internet Explorer and Netscape Navigation – Including Multimedia – Using Style Sheets – Developing HTML Forms – DHTML – Exploring and Navigation Dynamic HTML – Sample Web Page Creation with all possible tags.

#### **UNIT III**

MS – Front Page – Creating a Site – Using Wizards and Themes – Setting Up Style Sheets – Checking Line and Spelling – Working with Frames – Creating Frame Pages – Altering Images – Cropping and Resizing – Working with Images and Text – Creating a Transparency – Adding DHTML effects – This a

Good Place for a Plug-In Adding Video – ActiveX Managing a Site – Security – Adding and Removing Users – Checking Files Out and In – Other Timesavers and New Features – Adding a Hit Counter – Adding an Ad Banner – Add a Search Form.

#### **UNIT IV**

Dream Weaver – The Basics of Building a Site by Using Dream Weaver – Combining Windows – Connecting Sites – Import Text from MS Word – Using the Quick Tag Editor – Working with frames – Various ways to create frames – Adding behaviors- Swapping an Image – Perform a Browser Check –

#### **UNIT V**

Adding New Behaviors – Inserting Media – Inserting Java Applets – Inserting Shock ware and Flash Movies – Using Other Editors – Managing the Site – Linking to Your Remote Site – Checking In and Checking out Documents – Synchronizing Your Files – Creating HTML Style Sheets – Automating Repetitive Task – Using Design Notes.

#### *Books for Reference:*

7. Macromedia Dream weaver Web Development, New Rider Publishing, 2003
8. Raj Kamal, Internet and Web Technologies, TalaMc-Graw Hill India Ltd., New Delhi, 2002.
9. Microsoft MS-Front Page 2003, Manual
10. Macromedia Dream weaver – The Complete Reference, Tata McGraw –Hill – 2004
11. Bates C. Web Programming Building Internet Applications, Wiley Dread Tech, 1<sup>st</sup> Edition, 2002.
12. Powel A.T.HTML Complete Reference Tata McGraw Hill Publications, 3<sup>rd</sup> Edition (2000)

### **DBMS (XL, SPSS & FOXPRO)**

This course is aimed at giving a basic understanding of database management and database structure. This course includes thebasics of databases, database structures and models and relationaldatabase management system.

#### **Unit I**

Data – Types of Data – Tabulation, Database – structuring a RDBMS – understanding table components – creating tables – changing table structures – manipulating data,RDBMS – introduction – Organisation – Access Environment – SQL, Querying the database – querying single table – ordering results – grouping results – sub queries – join – conjunction clauses – defining and using views – one table views –complex – manipulating – dropping views

#### **Unit II**

Introduction to SQL – database types and their usages – Data types – Scalar – Composite – LOB and user defined data types – exception – Cursor – Static, Explicit and Implicit cursor – cursor for loop - Sub Programs – procedures – functions – packages – the package specification – package body cursor in packages – database triggers – types of triggers – Built-in packages – DBMS STANDARD, DBMS OUTPUT, DBMS LOB.

### **UNIT III**

Getting Started Excel - Moving around in Excel - Entering data and selecting cells - Formatting cells – Auto-Fill and Data Series - Cut, Copy, Paste, Insert - Inserting, deleting, and moving – Calculations, Charting

### **UNIT IV**

SPSS – Managing Data – importing data from excel, Graphs - Creating and editing graphs and charts, bar charts, histograms, percentiles, Frequencies, Descriptive Statistics - measures of central tendency, variability, deviation from normality, size and stability, Cross Tabulation and chi-square analyses, Bivariate & Multivariate Correlation and correlation matrix, The T-tests - Independent –samples, paired samples, and onesample tests, ANOVA – one way and two way analysis of variance

### **UNIT V**

FoxPro - Menu System, Working with FoxPro, Creating Database File Some common operations on data, viewing and editing data, sorting and indexing of database files, printing reports and labels, memory variables, date & time functions and keyboard macros, mathematical commands and Functions, programming with FoxPro

*Books for Reference:*

6. David M.Kroenke, Database Processing, SE, Galgotia Publication, New Delhi 1990.
7. R.K.Taxali, Foxpro Made Simple, BPB Publications
8. Sheridan J Coakes, Lyndall Steed, PetaDzidic, SPSS 13.0 for windows Analysis without Anguish, Wiley – India, 2006
9. Curtis Frye D, Microsoft Excel 2010 Step by Step, Microsoft Press, 2010

## **III YEAR**

## **COST & MANAGEMENT ACCOUNTING**

The Course on Cost & Management Accounting aims at imparting the basic knowledge on computation and decision making accounting.

This course deals with the techniques of cost computation. It envelopes in it ambit the different methods of costing, budgeting, fund flow and cash flow techniques, etc.

### **UNIT I**

Meaning and scope of cost accounting, Installation of costing system - Methods of costing, Cost sheet, Materials Management – EOQ – Stock levels Various methods of Pricing of material issues (FIFO, LIFO, SAP & WAP only).

### **UNIT II**

Labour costs, System of wage payment, Time wage system, Piece rate system, Premium and bonus plan, Overheads – Allocation and apportionment of overheads to cost centers.

### **UNIT III**

Financial Statement Analysis – Common size and Comparative Statement Analysis, Ratio Analysis,

### **UNIT IV**

Budgeting and Working Capital Management

### **Unit V**

Fund Flow Analysis & Cash Flow Analysis

*Books for Reference:*

9. Khan M & Jain Y, Cost and Management accounting, Tata McGraw Hill India Ltd., New Delhi, 2002.
10. Maheswari S.N Principles of management accounting, Sultan Chand & sons, New Delhi, 2003.
11. Ramachandran & Srinivasan ,Management Accounting, Sriram Publications,
12. Jain S.P & Narang KL, Cost Accounting, Kalyani publishers, New Delhi, 2003.
13. Arora M N Cost Accounting – Principles and Practice, Vikas Publishing House. Noida, 2004.
14. Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2003.
15. Arora M N , A Book of Cost Accountancy, Vikas Publishing House, New Delhi, 2004
16. Iyengar, S P, Cost Accounting, Sultan Chand & Sons, New Delhi, 2005.

## **BUSINESS STATISTICS**

This course is aimed at giving a basic understanding of statistical inference.

This course includes the statistical techniques, measures of central tendency, measures of dispersion, correlation and regression and testing of hypotheses.

### **UNIT I**

Statistical Techniques – Types of Data – Tabulation – Measures of central tendency - Mean, Median, Mode, HM, GM, and Measures of dispersion – Range, Mean Deviation, Standard Deviation

## **UNIT II**

Correlation and Regression Analysis,

## **UNIT III**

Testing of Hypotheses – t-test, z-test, chi-square test, f-test.

## **UNIT IV**

Time series analysis – components of time series – trend analysis - seasonal indices – moving averages – seasonal trends

## **UNIT V**

Probability Theory – simple problems only

*Books for References:*

1. R S N Pillai, Bagavathy, Statistics, S Chand Publishers, New Delhi, 2008
2. S P Gupta, Sultan Chand Publishers, New Delhi, 2009

## **BASICS OF INCOME TAX**

The objective of this course is to provide knowledge on the basic concepts of income and taxability under Income tax Act, 1961.

This course is a two semester sequential course deals with various terms used in Income Tax Act, Computation of Taxable income under five heads of income, exempted incomes and residential status of assessee.

## **UNIT I**

Introduction – Various terms Income Tax Act, 1961 – Finance Bill – Definition of person, Assessee: Previous year, assessment year – Concept of Income – Exempted income – Residential status & Incidence of Tax – Gross total income & Total Income.

## **UNIT II**

Computation of income from salaries- definition – Forms of salary – Perquisites – Gratuity – Pension – Leave Enhancement - Provident Fund – Deductions – Profit in lieu of salary

## **UNIT III**

Computation of income from house property

## **UNIT IV**

Computation of income from Business/ Profession/ Vocation

## **UNIT V**

Computation of income from Capital gains, Computation of income from other sources

*Books for Reference:*

1. Dr.H.CMehrotra, Income Tax Law & Accounts, Sahityabhawan Publications, 2012 - 2013.
2. Dr.VinodSinghania, Students guide to Income Tax, Taxman Publications, 2012
3. DinkarPagare, Law and Practice of Income tax, 26th edition, Sultan Chand & sons, 2012
4. Bhagwati Prasad, Income Tax & Practice 29th Edition, VishwaPrakashan, 2012.
5. Dr.VinodSinghania, Direct Taxes, Taxman Publications, 2012

**QUESTION PATTERN B.Com (I T) Programme**

**QUESTION PATTERN FOR THEORY PAPERS**

**Time: 3 Hours Maximum: 100 Marks Section – A**

**Answer any TEN questions (10 x 4 = 40 Marks)  
(Answers should not exceed Ten lines)**

- 1.
- 2.
- 3.
- 4.
- 5.
- 6.
- 7.
- 8.
- 9.
- 10.
- 11.
- 12.

**Section – B**

**Answer any THREE questions (3 x 10 = 30 Marks)  
(Answers should not exceed Forty lines)**

- 13.
- 14.
- 15.
- 16.
- 17.

**Section – C**

**Answer any TWO questions (2 x 15 = 30 Marks)  
(Answers should not exceed Sixty lines)**

- 18.
- 19.
- 20.
- 21.

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## QUESTION PATTERN FOR PROBLEM PAPERS

Time: 3 Hours

Maximum: 100 Marks

### Section – A

Answer any TEN questions (10 x 4 = 40 Marks)  
(Answers should not exceed Ten lines)

1. Theory
2. Theory
3. Theory
4. Theory
5. Theory
6. Theory
7. Theory
8. Theory
9. Small Problem
10. Small Problem
11. Small Problem
12. Small Problem

### Section – B

Answer any THREE questions (3 x 10 = 30 Marks)  
(Answers should not exceed Forty lines)

13. Theory
14. Theory
15. Problem
16. Problem
17. Problem

### Section – C

Answer any TWO questions (2 x 15 = 30 Marks)  
(Answers should not exceed Sixty lines)

18. Theory
19. Problem
20. Problem
21. Problem

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**For Theory cum Lab Papers:**

**Written Exam for 3 Hours for 75 Marks + Practical Exam for 2 Hours for 25 Marks**

**QUESTION PATTERN FOR 2 HOURS THEORY PAPER**

**Section – A**

**Answer any SIX questions out of eight questions      6 x 5 = 30 Marks**

**Section – B**

**Answer any THREE questions out of six questions      3 x 15 = 45 Marks**

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**For Lab Papers:**

**Practical Exam for 3 Hours for 100 Marks (TWO**

**Practical Problems / Programmes)**

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