

B.Com (COMPUTER APPLICATION)

(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:

1. For Practical Cum Lab Papers:

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

2. 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 (Computer Application)	I	5	English/ Hindi/ Tamil		100
			<i>Financial Accounting - I</i>		100
			<i>Business Communication & Office Methods</i>		100
			<i>Information Technology & E-Commerce</i>	TcL	75 + 25
			<i>Environmental Studies</i>		100
	II	6	<i>Financial Accounting - II</i>		100
			<i>Advertising & Salesmanship</i>		100
			<i>Practical Banking</i>		100
			<i>Office Systems & Management</i>		100
			<i>Internet & Web designing</i>	TcL	75 + 25
			<i>Quantitative Techniques & DBMS</i>	TcL	75 + 25
	III	6	<i>Cost & Management Accounting</i>		100
			<i>Programming in C++ & Visual Basic</i>	TcL	75 + 25
			<i>Software Skills (Tally ERP & Office Productive Tools, Visual Fox Pro)</i>	Lab	100
			<i>Computerized Accounting & Auditing</i>	TcL	75 + 25
			<i>Business Management & Legislation</i>		100
			<i>Services Marketing</i>		100
	TcL – Theory cum Lab; Lab – All Lab Hours				
COURSES IN <i>ITALIC SPACE</i> ARE COMMON FOR BOTH THE PROGRAMMES					

B.Com (Computer Application) Programme is a fascinating course which contains the computer courses which are highly essential in the job market. This programme offers accounting, marketing, banking management and computer papers. The students are also trained in computer programming.

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 booking 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 passbook and cash book - Reconciliation after adjustments in cash book and pass book.

Unit III

Account current – Forward method – Red ink method – Backward method – Daily balance method, Average due date, Hire Purchases system - Instalment purchase (theory only), Depreciation – Meaning - methods of calculating and recording depreciation – Straight line, Diminishing Balance, Annuity & Depreciation Fund methods.

Unit IV

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

Unit V

Branch Accounts – Dependant Branches, Departmental Accounts, Insurance Claims – Loss of stock

Books for Reference:

1. Mukerjee and Hanif, Advanced Accountancy, Tata McGraw Hills, New Delhi, 2010
2. Gupta & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2009
3. Iyengar SP, Advanced Accounting, Sultan Chand & sons New Delhi, 2009
4. Jain & Narang, Advanced Accounting, Kalyani Publishers, New Delhi, 2008
5. 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 –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:

1. RSN Pillai &Bhagavathi, Business Correspondence and Office Methods – Filing, Indexing, S Chand, New Delhi, 2009
2. Korlahalli&Rajendra Paul, Essentials of Business Communication, Sultan Sons, New Delhi,2005
3. HoamiPradan, Business Communication, Himalaya Publishing House, Delhi.2004
4. Caul, Business Communication, Printice Hall of India Pvt., Ltd., New Delhi.1998
5. Kumar N, Office Organisation and Management, Tamilnadu Book 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 books. 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:

1. Bharat Bhasker, Electronic Commerce -Framework, technologies and Applications, Tata McGraw Hill, 2002

2. Daniel Amor, E Business R (Evolution), Prentice Hall, 2nd Edition, 2001
3. Sandeep Krishnamurthy, E-Commerce Management, Vikas Publishing House, New Delhi, 2003
4. David Whiteley, E-Commerce: Strategy, Technologies and Applications, Tata McGraw Hill, 2009
5. P. T. Joseph, E-Commerce: A managerial Perspectives, Prentice Hall India
6. Alexis leon& Mathews Leon. “Fundamentals of Information technology” - VIKAS publications.
7. Ravindranath H. Infrastructure of Information technology, McMillan Pvt.Ltd.New Delhi.
8. 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 –

Unit IV

Environment clearance for Small and Tiny Industries – Air and Water Pollution Act – Licensing Procedure and Statutory Bodies involved.

Unit V

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:

1. Sankaran s., Environmental Economics, Margham publication, Chennai, 1998.
2. Franciescherunellum “Business environment” Himalaya publishing , 2004.

3. S.P. Gupta, "Environmental Issues for the 21st century Ied., Mittal Publications. New Delhi. 2003
4. E.El. Hinnawi& A.K Piswas, "Renewable sources of Energy and the Environment, Tycoolinternational publishing co., 1981
5. 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 – Insolvency of partner – Decision in Garner vs. Murray

UNIT III

Sale to 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

UNIT V

Amalgamations, Absorption and External Reconstruction - Internal Reconstruction - Valuation of Shares - Valuation of Goodwill – Liquidation – Liquidators final statement of accounts

Books for Reference:

1. Gupta RL &Radhaswamy M, Advanced Accountancy, Revised 14th Edition, Sultan Chand & Sons, New Delhi
2. Jain &Narang, Advanced Accountancy, Kalyani Publishers, Kolkatta, 2010.
3. Paul S Kr. Fundamentals of Accounting, Central Publishing House, Calcutta, 2012
4. Mukerjee&Hanif, Advanced Accountancy, Tata McGraw Hills, New Delhi, 2010
5. 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 of media

UNIT III

Evaluation and effectiveness of advertising – Causes of failure – Follow up – Research – Advertising agency

UNIT IV

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

UNIT V

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:

1. Sumathi S, Saravanel P, Margham Publications, 2006
2. Dawar S.R, Salesmanship and Advertisement, Himalaya Publishing House
3. David B Askers & J G Myres, Rajeev Batra, Advertising management, Prentice Hall of India, New Delhi, 2010
4. Chunnawala&Sethia, Advertising – Principles and Practice, Himalaya Publishing house, New Delhi, 2003
5. RSN Pillai &Bagawathy, Modern Marketing, S Chand & Co Ltd, New Delhi, 2008.

6. Philip Kotler & Garry Armstrong, Marketing an Introduction, Prentice Hall of India, New Delhi
7. 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 book and negotiable instruments like cheques, etc.

UNIT I

Commercial Banking - Banking system in India – Banker and Customer – General and special relationship between banker and customer – Types of customers.

UNIT II

Right to claim incidental charges – Right to claim compound interest – Banker's Lien – Right to maintain customer's account secrecy – special types of customer.

UNIT III

Pass Book and its legal significance – Cheques - ATM – Credit Card – Debit card – E-Banking - Drawing, Endorsing and crossing of Cheques.

UNIT IV

Filling up of paying slips – Demand draft applications and preparation of demand drafts- making entries in the Passbook and filling up of account opening forms for SB account, Current account FDR's, preparation of FDR's.

UNIT - V

Filling up Jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment – DMAT accounts – Anywhere Banking – mobile banking

Books for Reference:

1. Gordon K Natarajan, Banking Law, Practice and Theory, Himalaya Publishing House, New Delhi, 2010.
2. H.L. Bedi V.K. Hardikar, Practical Banking Advances, UBS Publishers' Distributors, 2001
3. Davar, Banking Law & Practice, S. Chand Publishers, New Delhi, 2008
4. S.N. Sheldon Banking Law & Practices, S. Chand Publishers, New Delhi 2009.
5. Vasudevan S, Banking Theory, S. Chand Publishers, New Delhi, 2008
6. Vasanth Desai, Banking theory Law & Practice, Himalaya Publishing House, New Delhi, 2012

OFFICE SYSTEMS & MANAGEMENT

The subject of office Systems and Management occupies an important place in industrial and personnel management as well as for other different professional examination. The latest knowledge of this discipline is indispensable for the in-depth understanding of modern business world which has becoming highly professional and dynamic.

This course covers the general routine on office systems, reporting, transactional analysis, decision support system and various information systems.

UNIT I

Office management – meaning importance, function and relations of the office with other departments and external agencies

UNIT II

Transaction processing & Office systems, management information systems frame work - Transaction processing framework - Management reporting systems, Transaction processing – nature – function – role of IT in transaction processing, processing cycles, Transaction processing subsystem.

UNIT III

Management reporting system – Evaluation of management reporting system, types of reports, structuring report content

UNIT IV

Decision support system (DSS) - Component of DSS - DSS development - DSS products - DSS development tools - User interfaces - Executive information system (EIS) - Executive roles & decision making, Executive decision making environment

UNIT V

MIS in the functional areas of business - Financial information system, Marketing MIS, Manufacturing MIS, Enterprise resource planning - Materials Requirement planning (MRP) - Closed loop MRP - Manufacturing Resource Planning (MRP – II), Enterprise Resource Planning - Functional architecture of ERP - Benefits of ERP - Business Process Reengineering and ERP, ERP implementation

Books for Reference:

1. Charles Parker, Thomas Cage, MIS strategy & action (Management Info System) – McGraw-Hill.
2. Kelkar, Management Information Systems- A concise study, PHI.
3. Post & Anderson, Management Information System, TMH.

4. Dr.MilindM.Okha, Management Information Systems, Everest Publishing HouseLeon, Enterprise Resource Planning, Tata McGrawHill.

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:

1. Internet and Web Technologies – Raj Kamal ,TalaMc-Graw Hill India Ltd., New Delhi, 2010.
2. Macromedia Dream weaver Web Development, New Rider Publishing, 2008
3. Microsoft MS-Front Page 2003, Manual
4. Macromedia Dream weaver – The Complete Reference, Tata McGraw –Hill – 2008
5. Bates C. Web Programming Building Internet Applications, Wiley Dread Tech, 1st Edition, 2002.
6. Powel A.T.HTML Complete Reference Tata McGraw Hill Publications, 3rd Edition (2000)

QUANTITATIVE TECHNIQUES & DBMS

This course is aimed at giving a basic understanding of quantitative techniques and database management and database structure

This course includes the statistical techniques and the basics of databases, database structures and models and relational database management system.

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

UNIT III

Database – structuring a RDBMS – understanding table components – creating tables – changing table structures – manipulating data,RDBMS – introduction – Organisation – Access Environment – SQL

Unit IV

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 V

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.

Books for Reference:

3. R S N Pillai, Bagavathy, Business Statistics, S Chand Publishers, 2008
4. David M.Kroenke, Database Processing, SE, Galgotia Publication, New Delhi 1990.
5. Kevin Loney, George Koch, Oracle 8i The Complete Reference, Tata Mc-Graw Hills Pvt. Ltd, New Delhi 2000

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 envelops 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 – Straight and Taylor, Premium and bonus plans, Overheads – Allocation and apportionment of overheads to cost centers.

UNIT III

Financial Statement Analysis – Common size and Comparative Statement Analysis, Trend Analysis, Ratio Analysis (Simple Problems only)

UNIT IV

Budgeting – Cash, Flexible & Functional budgets, Working Capital Management

Unit V

Fund Flow Analysis & Cash Flow Analysis (Simple Problems only)

Books for Reference:

1. Khan M & Jain Y, Cost and Management accounting, Tata McGraw Hill India Ltd., New Delhi, 2002.
2. Maheswari S.N Principles of management accounting, Sultan Chand & sons, New Delhi, 2003.
3. Ramachandran & Srinivasan ,Management Accounting, Sriram Publications,
4. Jain S.P &Narang KL, Cost Accounting, Kalyani publishers, New Delhi, 2003.
5. Arora M N Cost Accounting – Principles and Practice, Vikas Publishing House. Noida, 2004.
6. Maheswari S N, Principles of Cost Accounting, Sultan Chand & Sons, New Delhi, 2003.
7. Arora M N , A Text book of Cost Accountancy, Vikas Publishing House, New Delhi, 2004
8. Iyengar, S P, Cost Accounting, Sultan Chand & Sons, New Delhi, 2005.

PROGRAMMING IN C++ & VISUAL BASIC

The objective of this course is to introduce the programming techniques in C, C++ and VB to the students. This course deals with fundamental principles of programming, algorithms and flow chart techniques and C & VBprogramming environment and reporting.

UNIT I

Introduction to Flowchart – Algorithms – Introduction to C language – I/O statements – Control statements – Loop – Arrays – String functions

UNIT II

Data types – structures – pointers – expressions – I/O functions - files – creation – updating – deletion – Command line arguments

UNIT III

Introduction to Visual Basic – programming environment – developing application – programming fundamentals - Working with controls – menus – mouse events – dialogue box – creating and sing controls – working with control arrays – menu interface – mouse events –

UNIT IV

Graphics MDI and Grid – Graphics for application – using graphical control – multiple document interface – using MSF lexgrid control, File system – file system and controls and accessing databases – files interfacing windows – working with databases – creating and using database – data bound control – Data Access object.

UNIT V

Data reports – creating data report – data report controls – OLE and Active X control – OLE fundamentals – using OLE container and control – OLE automation object – creating Active X control

Books for Reference:

1. Steve Brown, Teach Yourself Visual Basic, BPN Publications, New Delhi 1999
2. John W. Penfold, Microsoft Visual Basic, Galgotia Publication, New Delhi 2000
3. E. Balagurusamy, Programming Using C, Tata McGraw Hill Ltd, New Delhi, 1992
4. Kanetkar, Let Us C – BPB, 1999
5. Schildt, H, C- Complete Reference, Tata McGraw Hill Ltd, New Delhi, 2000

SOFTWARE SKILLS (TALLY ERP & OFFICE PRODUCTIVE TOOLS, VISUAL FOX PRO)

This course is aimed at developing software skills among the students, so that the students can handle these softwares after their studies.

This course deals with the fundamentals of Tally ERP 9, office productive tools like MS word, PowerPoint and Visual FoxPro.

UNIT I

Tally ERP 9 – Creation of a Company – Alter Company – Pre-Defined Groups in Tally - Creating the Group - Alteration of Group - Deletion of Group, Creating the ledger Account - Alteration of Ledger Account - Multiple Ledger Creation, Balance Sheet, Accounting with Tally using Inventory - Creating Stock Group - Creating Stock categories - Creating Units of Measures - Creating Stock Items, Voucher - Creating new Voucher Type

UNIT II

Introduction to VAT -VAT Classification – Creating Tax Ledger Input VAT @ 12.5 % - Creating Tax Ledger Output VAT @ 4%, Cost Centers, Cost Categories, Bank Reconciliation, Order Processing - Price List, Tally of Excel, Cheque Printing – TDS (Tax Deducted at Source), e-TDS Returns, Service Tax, Sales Voucher Entry, Receipt Voucher Entry, Purchase Voucher Entry, Payment Voucher Entry,

Payroll, Attendance Creation, Salary Detail Creation, Short Function Keys

UNIT III

Office Productivity tools – MS Office – creation of a file, editing, saving and printing, Short cut keys for MS Office, MS PowerPoint – creation of slideshow, adding animation, videos and audio to slides, Excel – Creation of spread sheet, data entry and data analysis.

UNIT IV

Database concepts - Dbf, fpt, and cdx files – copying files and making backups - Using FoxPro with keyboard and mouse – Menu and Windows, Browse command, Memo fields, Searching for data – Viewing a selection of records

UNIT V

Editing data - Adding and changing data, Deleting records, Queries with the Designer and with SQL code, Designing and printing reports, Simple Programming with Visual Fox Pro

Books for reference:

5. Michael Price, MS Office 2007 in easy steps, McGraw Hill Publishers, 2010
6. Marianne Moon, Jerry Joyce, 2007 Microsoft Office System Plain & Simple, Microsoft Publishers
7. Tally. ERP 9 Training Guide, Kitabmahal
8. Tally ERP 9 Learning Manual, Tally ERP Support Center
9. Tamar, E. Granor, Ted Roche, Doug Hennig, Della Martin, Hacker's Guide to Visual FoxPro 7.0, Hentzenwerke Publishing

COMPUTERIZED ACCOUNTING & AUDITING TECHNIQUES

This course is designed to impart the techniques of computerised accounting and the computerised auditing practices.

This course covers the basic financial statement analysis with the help of computers, preparing the accounting information to various agencies and developing a computer environment for auditing.

UNIT I

Preparing and analysing the financial and cost statements with the help of windows based word processing and spreadsheet application software.

UNIT II

An overview of Accounting Information System - AIS and Business organisation, Production of Accounting Information - Accounting and System work, Information Concepts & Processing.

UNIT III

Accounting procedures and controls in computer environment, Application of Information Technology, Business Applications, Security Measures.

UNIT IV

Computer Environment and Audit Technique – Electronic Data Processing and the Audit, Audit approach in computer environment, audit program using computer, Computer Assisted and Audit Technique (CAAT), and Audit Software

UNIT V

Business Data Processing – Input Output Control, Password and Security aspect, System Audit – audit approaches and methods – Computerised Inventory Control – Valuation and Verification of Inventory

Books for reference:

1. Alan Deniels & Don Yeates, Basic System Analysis, Galgotia Publication, New Delhi
2. Bassett, P H, Computerised Accounting, BPB Publications, New Delhi.
3. Jain, Dr.Sathish, Business System Vol. I, BPB Publication, New Delhi.
4. Tondon, B. N, Hand Book of Practical Auditing, S. Chand Publishers, New Delhi.

BUSINESS MANAGEMENT & LEGISLATION

The objective of the course is to impart knowledge on Business Management and various laws relating to business. This course aims to develop analytical knowledge on the business cases.

This course deals by the professional expertise. This course includes functions of business management and the Law of Contract, Contract of indemnity and guarantee, Law of Bailment and Pledge, Law of Agency.

UNIT I

Concept of business - Characteristics of business - classifications - industry, commerce and trade - business firm – systems – approach to working of organisation - objectives of modern business - economic objectives - role of profits in business - wealth maximisation - social responsibilities and business ethics - essentials of a successful business.

UNIT II

Functions of Management – Planning – Steps in Planning – Types, Organising – Formal & Informal Structures, Staffing – recruitment process – training, Directing – Motivation – Maslow’s and XY theories of Motivation, Communication – Flow of communication

UNIT III

Leadership – meaning – importance – qualities of a good leader – leadership styles, controlling process

UNIT IV

General Principles of contract – Offer, Acceptance, Capacity, Consideration, Lawful object, Performance, Contingent and Wagering contracts – Discharge – Remedies for breach of contract, Indemnity and

Guarantee-Rights of Indemnity holder- Difference between Indemnity and Guarantee- Rights of Surety- Discharge of Surety, Bailment and Pledge-Rights and Duties of Bailor and Bailee- Termination of bailment – Rights of Pawner and Pawnee- Pledge by non-owners

UNIT V

Sale of Goods Act, 1930- Sale and agreement to sell- conditions and Warranties- Passing of property- Rights of unpaid seller- Caveat emptor, Negotiable Instruments Act- Definition- Features- Kinds of Instruments (Cheque, Promissory Note, Bills of Exchange)

Books for reference:

1. Natarajan & Ganesan K P, Principles of management, Himalaya Publishing house, New Delhi, 2003
2. Kapoor ND, Essentials of Mercantile Law, Sultan Chand & Sons, New Delhi, 1981.
3. Dr. Tuteja S.K, Business Law for managers, Sultan Chand & Sons, New Delhi, 2006.
4. Kapoor G.K, Lectures on Business & Corporate Laws, Sultan Chand & Sons, New Delhi, 2005
5. Lallan Prasad, Principles of management, S.Chand Publishers, New Delhi, 2002

SERVICES MARKETING

The objective of this course is to explore the various sectors in service industry and to develop entrepreneurial skills.

This course covers the various concepts of service and the elements of marketing mix in service marketing. It also covers the marketing of financial services, marketing of hospitality and tourism services and marketing of educational services.

UNIT I

Introduction; three main groups-primary-secondary and tertiary concept of service-reasons for the growth of service sector - Characteristics of services; Intangibility - Inseparability – heterogeneity - perishability ownership

UNIT II

Elements of marketing mix in service marketing; Basic issues-quality-Designing service strategy

UNIT III

Marketing of financial services; Products – selling - branding and advertising

UNIT IV

Marketing of hospitality and tourism services-health services - Marketing of educational services

UNIT V

Logistics – Road, rail, air and water transport– marketing of logistics as other small services

Books for reference:

1. Jha S M, Services Marketing, Himalaya Publishing House, New Delhi, 2003
2. Philip Kotler, Marketing Management, Prentice Hall of India Pvt Ltd, New Delhi, 2003
3. Stanton W J 1991 Fundamental of Marketing, McGraw Hill, Newyork, 2002
4. Love Lock Christopher, H Service Marketing, Prentice Hall Englewood cliffs, 2003.
5. Rajan Nair, Marketing management, Sultan Chand & Sons, New Delhi, 2004.

QUESTION PATTERN B.Com (C A) 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 ($10 \times 4 = 40$ 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 ($3 \times 10 = 30$ Marks)
(Answers should not exceed Forty lines)

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

Section – C

Answer any **TWO** questions ($2 \times 15 = 30$ 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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