VIVEKANANDA COLLEGE

College with Potential for Excellence
(Residential & Autonomous – A Gurukula Institute of Life-Training)
(Affiliated to Madurai Kamaraj University)
(Re-accredited with ‘A’ Grade [CGPA 3.59 out of 4.00] by NAAC)

TIRUVEDAKAM WEST
MADURAI DISTRICT – 625 234

DEPARTMENT OF COMMERCE
(COMPUTER APPLICATIONS)
Course: B.Com (CA)

SYLLABUS

Choice Based Credit System

(For those who joined in June 2015 and after)
ABOUT THE COLLEGE

Vivekananda College was started by Founder-President Swamiji Chidhbhanandhaji Maharaj of Sri Ramakrishna Tapovanam, Tirupparaithurai, Trichy in 1971 on the banks of the river Vaigai which is blissfully free from the noise and hurry, the crowds and distraction of the city.

Vivekananda College is a residential college functioning under Gurukula pattern. It is Man-making education, that is imparted in this institution, Culture, character and curriculum are the three facets of ideal education that make man a better man. This is possible only when the teacher and taught live together. The Gurukula system of Training is therefore a humble and systematic attempt in reviving the age old GURUGRIHAVASA for wholesome education, Attention to physical culture, devotion to duty, obedience to teachers, hospitality to guests, zest for life, love for the nation, and above all, humility and faith in the presence of God etc. are the values sought to be inculcated. All steps are taken to ensure the required atmosphere for the ideal life training.

Vivekananda College, Tiruvedakam West, Madurai District-625 234 is an aided college established in 1971 and offers UG and PG courses. This College is affiliated to the Madurai Kamaraj University, Madurai. The College was reaccredited with ‘A’ grade (CGPA 3.59 out of 4.00) by NAAC in September 2015. The College was awarded College with Potential for Excellence by UGC in April 2016.

VISION AND MISSION

Our Vision : To raise an army of neo-graduates steeped in the hoary culture of the motherland and dedicated to serving her as potential leaders in the manifold spheres of national effort.

Our Mission : A harmonious enrichment of physical, emotional and intellectual facets of a student’s personality to bring out his inherent PERFECTION.

OBJECTIVES OF THE INSTITUTION

1. To inculcate spiritual, ethical, moral and social values in all disciplines of study.
2. Simultaneous education of the Hand, Heart and Head. Only a sound body can hold a sound mind.
3. Provide opportunities for all round development of the students and excellence in higher education, research and extension in different disciplines.
4. Disseminate the findings of research to the community to facilitate its development.
5. To provide society citizens of sterling character.
6. To cater to the needs of the educationally backward people – the most backward, scheduled caste and tribe.
GURUKULA ADMINISTRATIVE SET UP

Secretary                     Swami Niyamananda Maharaj
Principal                     Dr. B. Ramamoorthy
Vice-Principal & NAAC Coordinator Dr. S. Raja
Academic Affairs & Controller of Examinations Dr. E. Jayakumar
IQAC Coordinator             Dr. S. Raja
IGNOU Coordinator            Sri. V. Parthasarathy
ICT Coordinator              Dr. N. Nagendran
Grievence Cell Coordinator   Dr. T. Kaliappan
Sessional Examination        Sri. P. Jeyasankar, HOD of Physics
                            Sri. N. S. Lakshmikanthan
                            Sri. V. Rajendran
                            Dr. N. Meenakshi Sundaram
                            Sri. S. Ganeshan
                            Sri. P. Kalimuthu

I. Eligibility for Admission

Admission to B.A. – Economics Programme is open to candidates with +2 pass with Maths, Physics, Chemistry, Biology, Botany, Zoology and Commerce, Accountancy, History and Economics as major subjects.

For B.Com. – Commerce (Computer Applications) offered in the college, a pass in the Higher Secondary Examination conducted by the Government of Tamil Nadu or an examination accepted as equivalent there to by the Syndicate of the MKU, subject to such conditions as may be prescribed therefore.

II. Duration

The course is for a period of three years. Each academic year shall comprise of two semesters viz. Odd and Even semesters. Odd semesters shall be from June to November and Even Semesters shall be from December to April. There shall be not less than 90 working days which shall comprise 450 teaching clock hours for each semester (Exclusive of the days for the conduct of university end-semester examinations) for each semester.

III. CBCS System

All Programmes offered in the college are run on Choice Based Credit System (CBCS). It is an instructional package developed to suit the needs of students to keep pace with developments in higher education and the quality assurance expected of it in the light of liberalization and globalization in higher education.

IV. Semesters

An academic year is divided into two semesters. In each semester, courses are offered in 15 teaching weeks. Each week has 30 working hours spread over 6 days a week.

V. Credits

The term 'Credit' refers to the weightage given to a course, usually in relation to the instructional hours assigned to it. The total minimum credits, required for completing the B.A programme is 140. The details of credits for individual components and individual courses are given in the above table.
VI. Course
Each Course is to be designed variously under lectures / laboratory / seminar / practical training / assignments to meet effective teaching and learning needs.

VII. Examinations
i) There shall be examinations at the end of each semester, for odd semesters in the month of October / November; for even semesters in April/May. A candidate who does not pass the examination in any course(s) shall be permitted to appear in such failed course(s) in the subsequent examinations to be held in October / November or April/May.

ii) A candidate should get registered for the first semester examination. If registration is not possible owing to shortage of attendance beyond condonation limit / regulations prescribed or belated joining or on medical grounds, the candidates are permitted to move to the next semester. Such candidates shall re-do the missed semester after the completion of the programme.

VIII. Condonation
Students must have 75% of attendance in each paper for appearing the examination. Students who have 65% to 74% of attendance shall apply for condonation in the prescribed form with the prescribed fee. Students who have 50% to 64% of attendance shall apply for condonation in prescribed form with the prescribed fee along with the Medical Certificate. Students who have below 50% of attendance are not eligible to appear for the examination. They shall compensate the shortage after the completion of the programme.

IX. Question Paper Pattern
Time: 3 Hours
Maximum Marks: 75

SECTION-A (10 X 1 = 10 Marks)
Answer All Questions
(1-5) Multiple Choice
(6-10) Short Answer Questions
Two questions from each unit

SECTION-B (5 X 7 = 35 Marks)
Answer All Questions
(11-15) Questions shall be in the format of either (a) or (b)
One question from each unit

SECTION-C (3 X 10 = 30 Marks)
Answer any THREE Questions
(16-20) One question from each unit.

X. Evaluation:
Performance of the students are evaluated objectively. Evaluation is done both internally and externally. They will be assessed continuously through Internal Assessment System and finally through summative (end) semester examination. To assess internally, there will be three examinations conducted centrally with a duration of two hours for each paper. In addition to continuous evaluation, the summative semester examination, which will be a written examination of three hours duration, would also form an integral component of the evaluation. The ratio
of marks to be allotted to continuous internal assessment and to end semester examination is 25: 75.

   The pattern of internal valuation shall be:
   Test: 20 Marks (the average of best two tests out of three tests)
   Assignment: 5 marks
   Total: 25 marks.

   In respect of practical papers, the ratio of marks to be allotted to internal assessment and to summative (end) semester examination is 40: 60. The internal marks will be calculated on the basis of marks secured at the model examination and marks awarded for the preparation of practical note book. The external marks will be calculated on the basis of the marks awarded by the internal examiner and the external examiner at the summative semester examination.

XI. Passing Minimum:

   There is no passing minimum for Internal Assessment. The passing minimum for external Examinations shall be 27 out of 75 marks and passing minimum for a paper is 40%.

XII. Classification of Students:

   Candidates who have secured not less than 40% of marks in each paper shall be declared to have passed in that paper. Candidates who obtain 40% and above but below 50% shall be declared to have passed in Third Class. Candidates who obtain 50% and above but below 60% of the aggregate marks in Part-III shall be declared to have passed in Second Class and those who obtain 60% of marks and above shall be placed in the First Class. Candidates who obtain 75% and above shall be declared to have passed in Distinction provided he has not re-appeared for any paper during the course of the study.

XIII. Failed Candidates:

   A candidate who has arrears in any paper in a semester examination will be permitted to proceed to the next semester classes. A candidate who has arrears may appear again in these failed papers at the November/April examinations. The internal assessment marks already obtained by him shall be carried over for the subsequent appearance also.

XIV. Improvement of Internal Marks:

   The student desirous of improving the internal assessment marks may request the Head of the Department. After obtaining permission from the Staff Council Meeting by the Head, the student may write improvement examinations in consultation with the course teacher. The marks obtained (when it is more than the previous marks) will be submitted to the Controller of Examinations for further adoption.

XV. Study Tour

   Students are expected to participate in the field visit and the study tours organized by the department. Though study tour/field trip carries no credit, it is compulsory for the students to attend whereby the students can get an opportunity to gain practical knowledge. As such, observational visit to selected social welfare organizations, industries, trade centres, exhibitions, places of historical importance and the like will be considered as extra-curricular activities.
Profile of the Department

The Department of Commerce (Computer Applications) was started in 2007-08 with 30 students and 2 staff members. The department offers one UG course – B.Com. (Computer Applications) and five Certificate courses namely, Accounting Practice, Computation of Income Tax, E-Commerce, Web Designing and E-Filing & XBRL. The department conducts Personality Development Programme for the students every week to develop soft skills among the students. The department is also publishing ‘ARISE’- a Quarterly E-Magazine for circulation among the staff and students through email. Dr. K. Karthikeyan, Associate Professor of Commerce, is the coordinator. The department has a well equipped library and computer lab with internet facility. The department is also organising seminars and guest lectures on current developments in the subjects periodically. Factory visits and educational tours are arranged by the departments regularly to provide exposure and experience. Group Discussion, Newspaper Reading Forum, ICT in Commerce Education, Commerce Quality Circle, etc. are salient features of the department. Real time Software Projects are done by the final year students.

Vision:
To promote a global centre of excellence focusing on commerce education with computer applications

Mission:
To prepare students with academic excellence and professional and computer skills in commerce to face global challenges.

Objectives:
1. To impart holistic commerce education with professional excellence and experience
2. To educate students with computerized accounting knowledge, skills and training
3. To provide students with computer knowledge, skills and applications for better employment career.
4. To enhance the value system in the environment of life training and character building education.
VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST – 625 234  
Department of Commerce (Computer Applications)  
Choice Based Credit System  
SCHEME OF EXAMINATION  
(For those who joined in June 2016 and After)  
FIRST SEMESTER

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**TOTAL NUMBER OF HOURS** 180
**TOTAL NUMBER OF CREDITS** 140

### SIXTH SEMESTER

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<td>30</td>
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**TOTAL NUMBER OF HOURS** 180
**TOTAL NUMBER OF CREDITS** 140
CBCS - DISTRIBUTION OF CREDITS

Course: B.Com. (Computer Applications)
(For those who joined in June 2015 and After)

<table>
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QUESTION PAPER PATTERN

VIVEKANANDA COLLEGE, TIRUVEDAKAM WEST
(Residential & Autonomous - A Gurukula Institute of Life Training)
(Affiliated to Madurai Kamaraj University)

B.Com. [Computer Applications] Degree (Semester) Examination

Subject Title:

Time: 3 Hours

Maximum Marks: 75

Section-A

Answer all questions. (10 x 1 = 10 Marks)

(Two Questions from Each Unit)

I. Multiple Choice Questions

1.
2.
3.
4.
5.

II. Short Answer Questions

6.
7.
8.
9.
10.

Section-B

Answer all questions. (5 x 7 = 35 Marks)

11. a
11. b
12. a
12. b
13. a
13. b
14. a
14. b
15. a
15. b

Section-C

Answer all questions. (3 x 10 = 30 Marks)

16.
17.
18.
19.
20.
Department of Commerce (Computer Applications)

COURSES OFFERED

I. UG Course
   B.Com (Computer Applications)

II. Certificate Courses
   i. Accounting Practice
   ii. Income Tax
   iii. E-Commerce
   iv. Web Designing
   v. E-Filing and XBRL
   vi. Internet Applications
   vii. Photoshop

Faculty Members:

Dr. K. Karthikeyan., M.Com., M.Phil., B.Ed., PGDCA., Ph.D., M.B.A.,
Coordinator & Associate Professor of Commerce

Dr. B. Raja., M.Com., M.Phil., PGDCA., Ph.D.,
Assistant Professor of Commerce (CA)

Sri. B. Marimuthu., M.Com., M.Phil.,
Assistant Professor of Commerce (CA)

Sri. C. Sundharam., M.Com (CA). M.Phil,
Assistant Professor of Commerce (CA)

Sri. R. Karthikeyan., MCA.,
Assistant Professor of Commerce (CA)

Sri. M. Mohan., M.Com., M.Phil.,
Assistant Professor of Commerce (CA)
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I  
(For those who joined in June 2015 and After)

<table>
<thead>
<tr>
<th>PART – I : Language</th>
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<td>Subject Title : Hindi – I</td>
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उद्देश्य:-

1. हमारी राष्ट्रभाषा हिन्दी को जान सकते हैं।
2. हमारे ज्ञान को वृद्धि कर सकते हैं।
3. उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

UNIT-I वर्णमालाएँ (Alphabets) स्वर (Vowels)
व्यंजन (Consounants)

UNIT-II आधारकक्ष (Half letters) बारहखड़ियाँ (Matharas)
बिंदु अक्षर (Bindu letters)

UNIT-III वारों के नाम (Name of Days)
महीनों के नाम (Name of Months)

UNIT-IV सुभोध हिन्दी बोधिनी-1
(Lesson No.1-10)

UNIT-V भाषाकरण (Grammar)
1. विधि (Imperative)
2. सामान्य वर्तमानकाल (Simple Present Tense)
3. ताकालिकवर्त मानकाल (Present Continuous Tense)
4. सामान्य भविष्यत् काल (Simple Future Tense)
5. सामान्य भूतकाल (Simple Past Tense)

Text Book

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I
(For those who joined in June 2015 and After)

PART II – Paper I

<table>
<thead>
<tr>
<th>Subject Code</th>
<th>Hours per week:</th>
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</table>

Sessional Marks: 25 Summative Marks: 75 Total Marks: 100

Objectives: Total number of hours per semester: 75 Hrs
- To develop listening and speaking skills
- To increase the vocabulary of students
- To improve reading skills
- To develop competency in grammar
- To develop continuous writing

Unit – I - Listening, Speaking and Reading Components 15 Hrs
1. Rabindranath Tagore – Cabuliwallah
2. Khushwant Singh – Karma
3. R.K. Narayan – Sweets for Angels
4. K.A.Abbas – Sparrows

Unit – II
- Sentences, Clauses and Phrases
- Parts of Speech
- Nouns
- Pronouns
- Determiners
- Articles
- Adjectives
- Verbs
- Adverbs
- Some Common Adjectives and Adverbs


Unit – III Composition 15 Hrs
- Letter writing – Formal Letters & Informal Letters
- Descriptive Writing – General topics (Paragraph)

Unit – IV - Extensive Reading: Short Stories 15 Hrs
- Young Naren by Brahmachari Amal.
  [From “A Simple life of Swami Vivekananda” Advaita Ashrama, Kolkata.
- A Story of Initiation by Sri Aurobindo Society.
  From “Stories and Anecdotes from the Mother” Pondicherry.
- Glory At Twilight - Bhabani Bhattacharya
- The Martyr’s Corner- R.K. Narayan

Unit – V - Translation 15 Hrs
Translation of Sentences and Stories from Tamil to English / English to Tamil
(Passages will be supplied)
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I
(For those who joined in June 2016 and after)

<table>
<thead>
<tr>
<th>PART – III: Core Subject Theory</th>
<th>Subject Title: FINANCIAL ACCOUNTING I</th>
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<tbody>
<tr>
<td>Subject Code: 11CT11</td>
<td>Hours per week: 6</td>
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<tr>
<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
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</table>

Credit: 5  Total Marks: 100

Objectives:
- To enable the students to acquire knowledge of the financial accounting principles and practices.
- To familiarize the basic concepts in BRS and preparation of final accounts.
- To understand the procedures involved in the computation of depreciation and Accounts of Non – Trading Concerns

UNIT-I

Book Keeping – Accounting-Objectives-Methods of Accounting

UNIT-II

Bank Reconciliation Statement - Errors and their Rectification - Bills of Exchange (Problems) - Accommodation Bills (Theory only).

UNIT-III

Final Accounts of Sole Trading Concerns.

UNIT-IV

Depreciation - Straight Line Method-Written Down Value Method Problems – Remaining Methods (Theory only).Average Due Date (Simple Problems only) - Capital and Revenue items-Distinction between Capital and Revenue Receipts - and Losses (Theory only)

UNIT-V


TEXT BOOK:

REFERENCE BOOKS:
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I
(For those who joined in June 2015 and After)

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>BUSINESS CORRESPONDENCE AND OFFICE METHODS</th>
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<tr>
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<td>Summative Marks</td>
<td>75</td>
</tr>
<tr>
<td>Total Marks</td>
<td>100</td>
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</tbody>
</table>

**OBJECTIVES:**
- To know the principles, objectives and importance of communication in commerce and trade.
- To provide an overview of Business Correspondence in the day-to-day business world.
- To familiarize the students with the concept of mailing and maintenance of records.

**UNIT-I**

**UNIT-II**

**UNIT-III**
*Insurance Correspondence*: Correspondence Between Insured and Insurer with Regard to Claims and Settlements – Letter of Complaints with Regard to Damage to Goods for Transit.

**UNIT-IV**

**UNIT-V**
*Filing*: Essentials of a Good Filing System - Classification and Arrangement - Filing Methods - Centralised and Decentralized Filing
TEXT BOOK:

REFERENCE BOOKS:
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I
(For those who joined in June 2014 and After)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Lab</th>
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<tbody>
<tr>
<td>Subject Code: 11CP13</td>
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<td>Sessional Marks: 40</td>
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</tbody>
</table>

Objectives:
- To expose the students on the practical applications of computer in business.
- To enable the students to learn the concepts of Ms-Office.
- To understood the basic framework and how to work in Ms-Word, Ms-Excel and Ms-Power Point.

PRACTICAL LAB LIST FOR MS-OFFICE

MS-WORD
1. Using MS-WORD perform the following.
   a) Change the font size to 20
   b) Change the font type to Garamond
   c) Align the text to left, right, justify and center
   d) Underline the text
   e) Table manipulation
2. Illustrate the mail merge concept to apply for a suitable job for at least 5 companies.
3. Design an invitation card for cultural function of your college and the card should contain a logo of your own design. Pictures from standard libraries for describing various events and front cover with 2 pictures on the diagonal corners.

MS-EXCEL
4. Build a worksheet to perform correlation and regression coefficients using formulae and check the answer with built-in.
6. Maintain a worksheet of a mark list of your class for each semester.
7. Draw graphs to illustrate class performance.

MS-POWPOINT
8. Prepare an organization chart for a college environment in Power point.
9. Perform frame movement by inserting clip arts to illustrate running of a car automatically.
10. Design Slides for the Headlines NEWS of a popular TV Channel the presentation should contain the following transaction.
   (1) Top-down (2) Bottom-up (3) Zoom in (4) Zoom out.
   The presentation should work in Auto mode.
11. Design Presentation Slides for a product of your choice. Include the picture of the product and include pictures that demonstrate the input and output of the product and its working. The presentation will work in manual mode.
PART – III : Allied Subject Theory

<table>
<thead>
<tr>
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<td>Total Marks: 100</td>
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</tbody>
</table>

**Objectives:**

- To allow the trainee to write their own programs using standard language infrastructure regardless of the hardware or software platform
- To familiarize the trainee with basic concepts of computer programming and developer tools.
- To present the syntax and semantics of the “C” language as well as data types offered by the language

**UNIT: I** (13 Hours)

Introduction to computers: Basic components and functioning of the computers – Evolution of computers – Types of computers – Hardware of a personal computer – Storage devices and media – Concept of files and Directories in MSDOS and Windows Operating System.

**UNIT: II** (10 Hours)

C language – Elementary Programming Declarations - Assignments and Variable – integers Arithmetic Expressions – more data types – Printf and scanf - escape sequences and control characters – conversions specification -relational and logical operations – break and continue – if and if- else statements while and do-while, For loop and statements.

**UNIT: III** (17 Hours)


**UNIT: IV** (22 Hours)

Structure: Defining a structure-Declaring structure variable-Accessing Structure members-Structure Initialization-Copying and computing structure variables-arrays of structure-structure in function.

**UNIT: V** (13 Hours)

String and string functions: static and auto classes – printf, strcpy, strlen, malloc, size of, strcmp. Standard input and output - putchar, getchar – header files
– getc, putc, file input and output – C preprocessor – define, undef, include, ifdef, ifndef, else-miscellaneous features – typedef – register and external variables - labels and go to.

**Text Book:**


**Reference Books:**

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I
(For those who joined in June 2014 and After)

<table>
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<tr>
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</table>

**Objectives:**
- To learn the parts on the Computer
- To enable the students to learn the concepts of Ms-Office.
- To understood the basic framework and how to work in Ms-Word, Ms-Excel and Ms-Power Point.

**UNIT: I**

**UNIT: II**

**UNIT: III**

**UNIT: IV**
Creating Charts – Using Data and Time – Naming Ranges and using Build-in Functions.

**UNIT: V**
Overview of PowerPoint – Creating a presentation – PowerPoint Views – Running a Slide show – Inserting Media files in the presentation – Custom Animation

**Text Book:**
Study material prepared by department

**Reference Books:**
**Course:** B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – I

**PART- IV: Language Tamil Subject**

<table>
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<tr>
<th>Subject Title:</th>
<th>குறிப்பிட்டு இன்றைய அட்சக்கைகள் என்று திறந்து எள்ள அவர்களுக்கு</th>
<th>பத்து குறிக்கு திறந்து எள்ள அவர்களுக்கு</th>
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<td>Summative marks: 75</td>
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**Seasonal Marks: 25**

**Summative marks: 75**

**Total Marks: 100**

1. நூறாக நம்பிக் குறுக்கு விளம்பியதா? - கிருஷ்ண குறிப்பிட்டு
2. கி.சூ. பதளப்புக்கு சுருக்கு, சுருக்கு பதளப்பு, சுருக்குப் பதளப்பு, பதளப்பு
3. நம்பிக் குறிப்பிட்டு எள்ள அவர்களுக்கு, குறிக்கு திறந்து எள்ள அவர்களுக்கு

**************************

**PART- IV: Language Tamil Subject**

<table>
<thead>
<tr>
<th>Subject Title:</th>
<th>குறிப்பிட்டு இன்றைய அட்சக்கைகள் என்று திறந்து எள்ள அவர்களுக்கு</th>
<th>பத்து குறிக்கு திறந்து எள்ள அவர்களுக்கு</th>
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<td>Summative marks: 75</td>
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</tbody>
</table>

**Seasonal Marks: 25**

**Summative marks: 75**

**Total Marks: 100**

1. நம்பிக் குறுக்கு விளம்பியதா? - கிருஷ்ண குறிப்பிட்டு
2. கி.சூ. பதளப்புக்கு சுருக்கு, சுருக்கு பதளப்பு, பதளப்பு
3. நம்பிக் குறிப்பிட்டு எள்ள அவர்களுக்கு, குறிக்கு திறந்து எள்ள அவர்களுக்கு
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II  
(For those who joined in June 2015 and After)

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<tr>
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उद्देश्य:-
1. हमारी राष्ट्रभाषा हिंदी को जान सकते हैं।
2. हमारे ज्ञान को वृद्धि कर सकते हैं।
3. उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी माहौल है।

UNIT-I  
सूची हिंदी पाठमाला – 1  
(SUBODH HINDI PATMALA-1) (Lesson: 11-20)

UNIT-II  
पिठियाँ (Numericals) लिंग (Gender) वर्ण (Number)  
(1-50 with Fractions)

UNIT-III  
व्याकरण (Grammer)  
1. अपूर्ण भूतकाल (Past Continuous Tense)  
2. आसन्न भूतकाल (Present Perfect Tense)  
3. पूर्ण भूतकाल (Past Perfect Tense)  
4. The Use of “ने”  
5. The Use of “सक”  
6. The Use of “युक”

UNIT-IV  
जानवरों के नाम (Name of Animals)  
पक्षियों के नाम (Name of Birds)

UNIT-V  
तरकारियों के नाम (Name of Vegetables)  
फलों के नाम (Name of Birds)

Text Book:  
सूची हिंदी पाठमाला – 1  
दक्षिणभारत हिंदी प्रवाचनामा तीनगर चेन्नई – 600017.  
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II
(For those who joined in June 2015 and after)

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<th>PART II – Paper I</th>
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<tr>
<td>Sessional Marks:</td>
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<tr>
<td>25</td>
</tr>
</tbody>
</table>

**Objectives:**
- To develop listening, speaking and reading skills
- To develop Information and Communication Technology (ICT) skills
- To develop presentation skills
- To develop competency in grammar

**Unit – I Listening, Speaking and Reading Components** 15 Hrs

**Prose**
1. My Visions for India - A.P.J. Abdul Kalam
2. Mahatma Gandhi - V.S.Srinivasa Sastri
3. The Secret of Work - Swami Vivekananda
4. The Golden Age of Cricket - Neville Cardus
5. Tree Speaks - C. Rajagopalachari

**Unit – II Language Study** 15 Hrs
- Tenses and Their Uses
- Concord or Agreement
- Conditional Sentences
- Active and Passive Voice
- Preposition

**Book:** *A Textbook of English Grammar and Usage* by K.V. Joseph

**Unit – III Composition** 15 Hrs
- Letter writing – Informal Letters
- Hints Development
- Descriptive Writing

**Unit – IV Extensive Reading: Short Stories** 15 Hrs

**Extensive Reading**
1. Upper Division Love - Manohar Malgonkar
2. The Tiger in the Tunnel - Ruskin Bond
3. A Devoted Son - Anitha Desai
4. *The Lost Child* - *Mulk Raj Anand*
5. The Cask of Amantilado - Edgar Allan Poe

**Unit – V Translation** 15 Hrs
Translation of Sentences and Stories from Tamil to English/English to Tamil
(Passages will be supplied)

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II
(For those who joined in June 2014 and After)

PART – III : Core Subject Theory

<table>
<thead>
<tr>
<th>Subject Code: 11CT21</th>
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<td>Summative Marks: 75</td>
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<tr>
<td>Total Marks: 100</td>
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</tbody>
</table>

Objectives:
- To enable the students to acquire knowledge of the consignment and joint venture.
- To make familiarize with branch and department accounts.
- To understand the procedure involved in the computation of insurance claims.

UNIT: I (21 hours)

UNIT: II (21 hours)
Joint venture-Meaning- Feature partnership vs Joint venture- When a separate set of books is kept- When a separate set of books is not kept.

UNIT: III (21 hours)
Single entry-net worth method- Conversion Method

UNIT: IV (21 hours)
Branch accounts-dependent branches-debtors system-Cost price and invoice price -Departmental accounts-allocation of expenditure-trading and profit and loss account.

UNIT: V (21 hours)
Self-balancing ledgers: Fire insurance claims –loss of stock-Average clause – loss of profit (Theory only)

Text Book:

Reference Books:
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II  
(For those who joined in June 2014 and After)

<table>
<thead>
<tr>
<th>Part – III : Core Subject Theory</th>
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</thead>
<tbody>
<tr>
<td>Subject Title: BANKING THEORY, LAW &amp; PRACTICE</td>
<td></td>
</tr>
<tr>
<td>Subject Code: 11CT22</td>
<td>Hours per week: 4</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
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</table>

Objectives:
- To familiarize students with the functions of commercial banks and RBI.
- To impart knowledge about the various forms of banking services.
- To enable the students to learn various provisions of the banking regulations act 1949, RBI Act, Negotiable Instrument Act 1881.

UNIT: I

Definition of banking – kinds of banks – Unit banking Vs Branch banking – Deposit banking vs investment banking – Mixed banking – Commercial banks – Role of commercial banks for the economic development of a nation – Functions of commercial banks – innovative services (Credit card, Debit card, ATM) – Central banking – Functions of central bank – Credit control.

UNIT: II

Banker and Customer – Definition – General and Special relationship.

UNIT: III

Types of deposit accounts with the banker – current accounts – Savings bank accounts – Fixed deposit accounts - precautions to be taken before opening an account in the name of a new customer.

UNIT: IV


UNIT: V

Paying and Collecting Bankers – Rights responsibilities and duties of paying and collecting bankers – precautions to be taken while paying and collecting cheques – Statutory protection.

Text Book:


Reference Books:

PART – III : Core Subject Lab

Subject Title : LAB-2: C++

<table>
<thead>
<tr>
<th>Subject Code</th>
<th>Hours per week</th>
<th>Credit</th>
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</thead>
<tbody>
<tr>
<td>11CP23</td>
<td>6</td>
<td>4</td>
</tr>
</tbody>
</table>

Sessional Marks: 40  Summative Marks: 60  Total Marks: 100

Objectives:

- To gain the basic knowledge of object oriented programming concepts
- To understand the detail idea of C++ streams, templates and error handling concepts of C++ programming.

UNIT: I  (15 Hours)

Objected oriented paradigm – Elements of Object Oriented Programming (OOP) – Merits and demerits of OPP – Introduction to C++ Program - identifiers - basic data types -user defined data types -derived data types -symbolic constants - declaration of variables -dynamic initialization of variables.

UNIT: II  (20 Hours)

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments -function overloading. CLASSES AND OBJECTS: Introduction - specifying a class -defining member functions -a C++ program with class -making an outside function inline -nesting of member functions -private member functions -arrays within a class.

UNIT: III  (20 Hours)


UNIT: IV  (10 Hours)

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance -making a private member inheritable -multilevel inheritance -multiple inheritances -hierarchical inheritance.

UNIT: V  (10 Hours)

POINTERs, VIRTUAL FUNCTIONS AND POLYMORPHISM: Introduction -pointers of objects -this pointer -pointers to derived classes -virtual functions -pure virtual functions. MANAGING CONSOLE I/O OPERATIONS
Introduction - C++ stream classes - unformatted I/O operations - formatted console I/O operations.

**Practical Lab List**

1. Program to print prime numbers between 1 to 10
2. Program to accept a number and find factorial of given number
3. Program to accept number and check the given number Armstrong or not
4. Program to print odd numbers from 1 to 10
5. Program to print natural numbers from 1 to 10
6. Program to print natural numbers from 1 to 10 by using while loop
7. Program to print 1 to 10 mathematical tables
8. Program to print Fibonacci series
9. Program to accept two number and print sum of numbers by using function
10. Program to print prime numbers between 1 to 50
11. Program to check whether a given number is prime number
12. Program to read two numbers and print sum of two numbers
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II (For those who joined in June 2014 and After)

PART – III : Allied Subject Theory

<table>
<thead>
<tr>
<th>Subject Title</th>
<th>Subject Code</th>
<th>Hours per week</th>
<th>Credit</th>
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<tr>
<td>OBJECT ORIENTED PROGRAMMING WITH C++</td>
<td>11AT21</td>
<td>5</td>
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Sessional Marks: 25 Summative Marks: 75 Total Marks: 100

Objectives:

- To gain knowledge about the object oriented programming concepts
- To C++ streams, templates and error handling concepts of C++ programming by Implementing sample programs.

UNIT: I

Objected Oriented paradigm – Elements of Object Oriented Programming (OOP) – Merits and demerits of OPP – Introduction to C++ Program - identifiers - basic data types -user defined data types -derived data types -symbolic constants - declaration of variables -dynamic initialization of variables -reference variables - operators in C++ -scope resolution operators - manipulators type cast operator - implicit conversions - operator precedence -control structures

UNIT: II

FUNCTIONS IN C++: Introduction -the main function -function prototyping call by reference - return by reference -inline functions -default arguments -const arguments -function overloading. CLASSES AND OBJECTS: Introduction - specifying a class -defining member functions -a C++ program with class -making an outside function inline -nesting of member functions -private member functions -arrays within a class -memory allocation for objects -static data members -static member functions -arrays of objects -objects as function arguments -friendly functions -returning objects -const member functions.

UNIT: III


UNIT: IV

INHERITANCE EXTENDING CLASSES - Introduction -defining derived classes -single inheritance -making a private member inheritable -multilevel
inheritance - multiple inheritance - hierarchical inheritance - hybrid inheritance - virtual base classes - abstract classes - constructors in derived classes.

UNIT: V

POINTERS, VIRTUAL FUNCTIONS AND POLYMORPHISM:
Introduction - pointers of objects - this pointer - pointers to derived classes - virtual functions - pure virtual functions. MANAGING CONSOLE I/O OPERATIONS
Introduction - C++ stream classes - unformatted I/O operations - formatted console I/O operations.

Text Book:


Reference Books:

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – II
(For those who joined in June 2014 and After)

<table>
<thead>
<tr>
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<tbody>
<tr>
<td>Subject Title : SALESMANSHIP</td>
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<tr>
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<td>Summative Marks: 75</td>
<td>Total Marks: 100</td>
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</table>

Objectives:
- To provide an understanding of salesmanship and its significance.
- To expose the students to the practical aspects of making sales and managing customers.
- To help the students to inculcate personal selling skills.

UNIT: I

Origin, Evolution and Meaning of Salesmanship – Nature of Salesmanship

UNIT: II

Marketing Channels – Role of Salesman in distribution.

UNIT: III

Salesmanship – Classification of salesmanship.

UNIT: IV

Qualities of a good salesman – Knowledge of goods – Buying Motive – Customer

UNIT: V

Personal selling – Selling Process

Text Book:


Reference Books:

### PART IV: Language Tamil Subject

<table>
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<tr>
<th>Subject Title:</th>
<th>2-குறுப்பினுள் - தமிழ் கல்வி நடைமுறை தமிழ் கல்வியியல்</th>
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#### Marks Distribution

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<td>25</td>
<td>75</td>
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</table>

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1. தாக்குதல் பலருக்கு செய்யலோமும்? - அ. பார்வைமன்னார், பார்வைமன்னார்
2. தாக்குதல் கல்விக்கூடத்தை, செய்யலோமும், செய்யலோமும், பார்வைமன்னார், பார்வைமன்னார்
3. தாக்குதல் பலருக்கு செய்யலோமும், செய்யலோமும்
4. தமிழ் தாக்குதல், செய்யலோமும், செய்யலோமும், பார்வைமன்னார்-17

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### PART IV: Language Tamil Subject

<table>
<thead>
<tr>
<th>Subject Title:</th>
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<td>Seasonal Marks:</td>
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#### Marks Distribution

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<td>75</td>
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</table>

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1. குறுப்பினுள் - குறுப்பினுள் பார்வைமன்னார் - குறுப்பினுள் குறுப்பினுள்
2. குறுப்பினுள் - தமிழ் குறுப்பினுள் - செய்யலோமும், செய்யலோமும்
3. குறுப்பினுள் - குறுப்பினுள் - செய்யலோமும், செய்யலோமும்
4. குறுப்பினுள் - செய்யலோமும், செய்யலோமும்
5. தமிழ் தாக்குதல் - தமிழ் தாக்குதல்
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER –III
(For those who joined in June 2015 and after)

<table>
<thead>
<tr>
<th>PART – I – BUSINESS HINDI - 1</th>
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<tbody>
<tr>
<td>SUB. CODE: P1LH31</td>
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<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

**UNIT: 1** वर्णमाला-ँ-सर-यांजन-शब्द-वाक्य-लिंग-वचन-गिनती-वारों के नाम-महीनों के नाम

- नोट : 1-50 के साथ ¼, ½, ¾

**मूलसूत्र व्याकरण :** सुबोध हिंदी रचना-1 (पाठ 1 से 10 तक)

**UNIT: 2** गद्य : सुबोध हिंदी पाठमाला-1 (पाठ 1-5 तक)

**UNIT: 3** पद्य : सुबोध हिंदी पाठमाला-1 (पाठ 1-4 तक)

**UNIT: 4** चुने हुए वाणिज्य प्रश्नावली के शब्द : (1-90 मिलाना)

- पत्र : 1. छुट्टी पत्र 2. पुस्तकों के लिए आदेश 3. आवेदन पत्र 4. विकायती पत्र

**UNIT: 5** अनुवाद अभ्यास

- सुबोध हिंदी रचना-1 (पाठ 1-5) (हिंदी से तमिल या ओरंगजी)
- सुबोध हिंदी रचना-1 (पाठ 1-5) (तमिल या ओरंगजी से हिंदी)

**समझदारी (गद्यांश)**

- सुबोध हिंदी पाठमाला -1 (कहानियों से) (पाठ 1-4)

**पाठ्य पुस्तकें :** दक्षिण (प्रणोदन सहित प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010

1. सुबोध हिंदी पाठमाला-1 (दक्षिण भारत हिंदी प्रचार समा, चेन्नै-17)
2. सुबोध हिंदी रचना-1 (दक्षिण भारत हिंदी प्रचार समा, चेन्नै-17)

**निर्देशी पुस्तकें :**

1. हिंदी व्याकरण-भाग 1, प्रकाशित वर्ष : 2012
2. सुबोध हिंदी रचना-2 (भारत-3) प्रकाशित वर्ष : 2010
3. व्याकरण प्रवेशिका, प्रकाशित वर्ष : 2011
SPOKEN ENGLISH – I

Objectives:

➢ To develop the reading habit of the students.
➢ To develop the commutation skills of the students.
➢ To enrich the vocabulary of the students.

Text Books Prescribed

First Semester – Oliver Twist by Charles Dickens [15 Hours]
Second Semester – A Handful of Nuts by Ruskin Bond [15 Hours]
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III
(For those who joined in June 2014 and After)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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<tbody>
<tr>
<td>Subject Title: <strong>ADVANCED ACCOUNTING</strong></td>
</tr>
<tr>
<td>Subject Code: <strong>11CT31</strong></td>
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<tr>
<td>Sessional Marks: <strong>25</strong></td>
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</tbody>
</table>

**Objectives:**
- *To gain comprehensive understanding of all aspects relating to partnership accounting.*
- *To gain knowledge of accounting in royal accounts.*
- *To make the students to gain the knowledge of hire purchase and instalment accounts.*

**UNIT: I**
(5 Hours)
Partnership Accounts – Past adjustment and Guarantee – Admission of a new partner – Retirement and Death of a partner.

**UNIT: II**
(5 Hours)
Joint Life Policy – Dissolution of firms – Piecemeal distribution of assets.

**UNIT: III**
(5 Hours)
Royalty Accounts – Accounting records in the books of Lessor and Lessee – Sub-Lease.

**UNIT: IV**
(5 Hours)
Hire Purchase and Instalment Accounts (Excluding Hire Trading Account and Stock and Debtors system)

**UNIT: V**
(5 Hours)
Insolvency of individuals – Statement of Affairs and Deficiency Account.

**Text Book:**

**Reference Books:**

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III
(For those who joined in June 2014 and After)

<table>
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<tr>
<th>PART – III : Core Subject Theory</th>
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<tbody>
<tr>
<td>Subject Title: <strong>INCOME TAX LAW AND PRACTICE I</strong></td>
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<tr>
<td>Subject Code: <strong>11CT32</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
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</table>

Objectives:
- To equip students with provisions of income tax act, 1961 amended up-to-date.
- To enable the students to identify exempted income.
- To impart knowledge of residential status and tax liabilities.
- To familiarize students to compute income from salary, house property and other sources.

UNIT: I
(15 Hours)

UNIT: II
(15 Hours)
Incomes which do not form part of total income.

UNIT: III
(15 Hours)
Determination of Residential status.

UNIT: IV
(15 Hours)
Income from salary

UNIT: V
(15 Hours)
Income from house property – Income from other sources.

Text Book:

Reference Books:

NOTE:
Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively

Amendments made upto 6 months prior to the date of examination is to be followed

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III
(For those who joined in June 2014 and After)

<table>
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<th>PART – III : Core Subject Lab</th>
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<tr>
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<tr>
<td>Sessional Marks: 40 Summative Marks: 60 Total Marks: 100</td>
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</tbody>
</table>

Objectives:
- To acquire skills in SQL statements with various constructs
- To acquire skills in PL/SQL Programming
- To practice with stored Objects

Exercises:
1. Creating, modifying and droping Tables.
2. Inserting, modifying and deleting rows.
3. Working with Decode and case.
4. Creating tables with Adding, Droping, disabling /enabling constraints.
5. Retrieving rows with Character functions.
6. Retrieving rows with Number and Date functions.
7. Retrieving rows with Group functions and HAVING.
8. Retrieving rows with Sub Queries.
9. PL/SQL programs with control structures.
10. PL/SQL programs with Cursors.
11. PL/SQL programs with Exception Handling.
12. Creating and Calling Procedures.
13. Creating and Calling Functions.
14. Creating and Calling Packages.
15. Overloading Packages.
16. Working with Sequences, synonyms, partion, index and clusters
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – III
(For those who joined in June 2016 and after)

<table>
<thead>
<tr>
<th>PART – III : Allied Subject Theory</th>
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<tr>
<td><strong>Subject Title</strong> : RELATIONAL DATA BASE MANAGEMENT SYSTEM</td>
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<tr>
<td><strong>Subject Code</strong> : 11AT31</td>
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<tr>
<td><strong>Sessional Marks</strong> : 25</td>
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Objectives:
- To understand the fundamentals of data models and conceptualize and depict a database system using ER diagram
- To make a study of SQL and relational database design.
- To know about data storage techniques and query processing.
- To impart knowledge in transaction processing, concurrency control techniques and recovery procedures.

**UNIT – I**  
(15 Hours)

Data, Information and Information Processing, Secondary Storage Devices.

**UNIT – II**  
(15 Hours)

Files file organization and file structure, introduction to Database Management System.

**UNIT – III**  
(15 Hours)

Software Development life Cycle (SDLC) and Database Development Cycle (DDLC), introduction to Relational database management system (RDBMS) Database architecture and data modeling.

**UNIT – IV**  
(15 Hours)

Entity – Relationship (E-R) modeling, Data Normalization, Relational Algebra and Relational Calculus.

**UNIT – V**  
(15 Hours)

Oracle data types- Numbers, Strings, dates-Defining tables and column constraints-creating and modifying tables- Create, Alter, Drop-Select from and where clause-Ordering, Group by having in-update, deletion - Aggregate function-Ave, min, max, sum& count.

**Text Books:**
2. Relational Database Principles-2nd Edu-Colin Ritchie

**REFERENCE BOOKS**

Course: B.Com. (Computer Applications) - CBCS Syllabus – Semester – III (For those who joined in June 2016 and After)

<table>
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<th>PART – IV : Skill Based Subject</th>
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<td>Summative Marks: 75</td>
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</table>

Objectives:
- To enable the students to acquire knowledge of mathematics.
- To familiarise the students with set theory, powers and mathematics of finance and their applications.
- To expose the students to apply mathematical knowledge to solve modern business problem.

UNIT: I

(4 Hours)
Set theory – Set Definition – Operations on sets - Venn diagram- Laws of sets – Verification of laws by Venn Diagrams and examples – Solving problems using set theory.

UNIT: II

(4 Hours)
Annuity- Definition – Types of Annuities – Present value of Annuity – Sinking fund - Amortization of principal.

UNIT: III

(4 Hours)
Simple Interest – Compound Interest - Nominal Rate and Effective rate of Interest – Discount on Bills – True Discount – Bankers Discount – Bankers Gain – Present Value.

UNIT: IV

(4 Hours)

UNIT: V

(4 Hours)

Text Book:

Reference Books:

**Course:** B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV
(For those who joined in June 2015 and after)

<table>
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**उद्देश्य:**
1. हमारी राष्ट्रभाषा हिंदी को जान सकते हैं।
2. हमारे ज्ञान को वृद्धि कर सकते हैं।
3. उत्तर भारत में नौकरी पाने के लिए बहुत उपयोगी भाषा है।

**UNIT - 1**
1. **व्याकरण** : सुचिबंध हिंदी रचना–1 (पाठ 11 से 20 तक)
2. वाक्यों को जोड़िए
3. पाठ्य बदलिए (सिर्फ कर्मवाच्य से कर्मवाच्य)
4. गिनती (51–100 के साथ ¼, ½, ¾)

**UNIT- 2**
1. **सुचिबंध** : सुचिबंध हिंदी पाठमाला–1 (पाठ 6–9 तक)

**UNIT- 3**
1. **सुचिबंध** : सुचिबंध हिंदी पाठमाला–1 (पाठ 5–9 तक)

**UNIT- 4**
1. साक्षर परिपत्र
2. बैंक से ऋण पाने के लिए निवेदन पत्र
3. बीजक
4. नमूना मांगने हुए आवेदन पत्र

**UNIT- 5**
1. नोटों का विस्तार करना (पाठ 1–10 गिनती)
2. अनुवाद अन्याय
   सुचिबंध हिंदी रचना–1 (पाठ 6–10) (हिंदी से लिख या अंग्रेजी)
   सुचिबंध हिंदी रचना–1 (पाठ 6–10) (लिख या अंग्रेजी से हिंदी)
3. **समक्षदारी** (गद्यांश) :
   सुचिबंध हिंदी पाठमाला–1 (कहानियों से) (पाठ 5–9)

**प्रश्न पूछतें**
1. दक्षिण (प्राणोत्तर साहित्य प्राथमिक पाठ्य सामग्री) प्रकाशित वर्ष : 2010
2. सुचिबंध हिंदी पाठमाला–1 (दक्षिण भारत हिंदी प्रचार समा, चेन्नई–17)

**निर्देशी पूछतें**
5. हिंदी व्याकरण–भाग 1, प्रकाशित वर्ष : 2012
6. सुचिबंध हिंदी रचना–3 (हिंदी–3) प्रकाशित वर्ष : 2011

**लेखक:** के.आर. गोपालन, जी.एम.वि. प्रकाशन, सेलम–636 001.
DEPARTMENT OF ENGLISH

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV
(For those who joined in June 2015 and After)

DEPARTMENT OF ENGLISH

SPOKEN ENGLISH – II

Objectives:

➢ To develop the reading habit of the students.
➢ To develop the commutation skills of the students.
➢ To enrich the vocabulary of the students.

Text Books Prescribed

Third Semester – The Sun also rises by Ernest Hemingway. [15 Hours]
Fourth Semester – The Strange Case of Dr. Jekyll and Mr. Hyde [15 Hours]

by R.L. Stevenson.
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV  
(For those who joined in June 2014 and After)

| PART – III : Core Subject Theory |
|-------------------------------|-----------------|-----------------|-----------------|
| Subject Title :              | CORPORATE ACCOUNTING |
| Subject Code:                | 11CT41           | Hours per week: | 7               |
|                              |                  | Credit:         | 5               |
| Sessional Marks:             | 25               | Summative Marks:| 75              |
|                              |                  | Total Marks:    | 100             |

**Objectives:**
- To familiarize with the accounting treatment for issue of shares and debenture to run the company with long term source of funds.
- To enable students to prepare the financial statements of joint stock companies.
- To understand the procedure for valuing the good will and share of companies to acquire a business.

**UNIT: I** (21 Hours)

Company Accounts – issue, forfeiture and reissue of shares – Redemption of preference shares – Issue and Redemption of Debentures as per Companies Act 2013

**UNIT: II** (21 Hours)

Pre-Incorporation Profit– Final Accounts of companies as Revised Schedule VI (managerial remuneration excluded)

**UNIT: III** (21 Hours)

Valuation of Goodwill and shares

**UNIT: IV** (21 Hours)

Amalgamations as per AS 14 and Internal Reconstruction of companies

**UNIT: V** (21 Hours)

Liquidation of companies – Order of payment - Preferential Creditors – Statements of Affairs – Deficiency or Surplus Account – Liquidator’s final statement of Account.

**Text Book:**


**Reference Books:**

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV
(For those who joined in June 2014 and After)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title : INCOME TAX LAW AND PRACTICE – II</td>
</tr>
<tr>
<td>Subject Code: 11CT42</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

Objectives:

➢ To familiarize the students with computation of profits and gains from business/profession and capital gains.
➢ To impart knowledge of the clubbing of income and set-off and carry forward of losses.
➢ To equip students with the assessment of individual-assessment of firm.
➢ To gain knowledge of deductions, tax authorities and assessment procedure.

UNIT: I (15 Hours)
Computation of profits and gains from business / profession – Capital Gains.

UNIT: II (15 Hours)
Income of other persons including assessee’s total income Aggregation of incomes and set-off and carry forward of losses.

UNIT: III (15 Hours)
Deductions from gross total income.

UNIT: IV (15 Hours)
Assessment of Individual – Assessment of Firm.

UNIT: V (15 Hours)
Income tax Authorities Different types of assessments.

Text Book:

Reference Books:
3. B.B.Lal.,”Direct Tax”,Konark Publisher(P)Ltd,Newdelhi.

Note:
- Questions shall be set as between theory and problems in the ratio of 40% and 60% respectively.
- Amendments made up to 6 months prior to the date of examination is to be followed.

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER IV (For those who joined in June 2015 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Lab</th>
<th>LAB-4: Tally</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code: 11CP43</td>
<td>Hours per week: 6</td>
</tr>
<tr>
<td>Sessional Marks: 40</td>
<td>Summative Marks: 60</td>
</tr>
</tbody>
</table>

Objectives:
- To bridge the academic knowledge and professional implementation.
- To provide first-hand knowledge on the procedure of analyzing, recording and reporting of financial transaction in Tally ERP 9.
- To equip job seeker for professional accounting career.
- To help future entrepreneur in managing their financial accounting along with business operation.

Lab: 1 Preparation of Trail Balance, Profit & Loss Account and Balance Sheet by creating necessary (Accounting Information) Primary Groups, Sub Groups, and Ledger accounts with opening Balance.

Lab: 2 Preparation of Day Book by entering the Accounting transactions in accounting Vouchers.

Lab: 3 Preparation of Stock Summary by Creating necessary (Inventory Information) Simple and Compound Unit of Measure, Stock Group, Stock Category, Stock Items and Stock Category.

Lab: 4 Preparation of Profit and Loss account and Balance sheet by creating both accounting and Inventory information with opening and closing stock.

Lab: 5 Preparation of Profit and Loss account and Balance sheet by creating both accounting & Inventory information with opening and closing stock with Adjustment entries.

Lab: 6 Preparation of Stock Movement Register by entering Pure Inventory vouchers.

Lab: 7 Preparation of Statement of Accounts of Outstanding Receivables and Payables (Age wise Analysis) by activating maintain Bill wise details Option in F11 Accounting Features.
Lab: 8 Preparation of Statement of Accounts of Interest Receivables and Payables by activating Interest Calculation Option in F11 Accounting Features.

Lab: 9 Preparation of Statement of Accounts of Cost Centres and Cost Category by activating Cost Centres and Cost Category Option in F11 Accounting Features.

Lab: 10 Preparation of Statement of Inventory of Expiry Batches by activating Batch wise details option in F11 Inventory Features.

TEXT BOOK:

REFERENCE BOOKS:
1. Learning Tally ERP 9 from Accounting to ERP, Sahaj Enterprises, Bangalore, 2013.
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV
(For those who joined in June 2014 and After)

| PART – III : Allied Subject Theory |
|-------------------------------|----------------|
| Subject Title : BUSINESS STATISTICS |
| Subject Code: **11AT41** | Hours per week: **5** | Credit: **5** |
| Sessional Marks: **25** | Summative Marks: **75** | Total Marks: **100** |

**Objectives:**
- To enable the students to learn the statistical methods and their applications in commerce.
- To understand the various statistical methods in application to business.
- To acquire the knowledge on basic concepts of statistics.
- To enable the students to apply statistical techniques to solve business problems.

**UNIT: I**
(18 Hours)
Meaning and Definition of Statistics, Characteristics and Limitations - Methods of Collection of data – Presentation of Data, Primary and Secondary data – Classification and Tabulation of statistical data – Diagrams and Graph - Types and Uses of diagram.

**UNIT: II**
(18 Hours)

**UNIT: III**
(18 Hours)

**UNIT: IV**
(18 Hours)

**UNIT: V**
(18 Hours)

**Text Book:**

Reference Books:

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV
(For those who joined in June 2016 and After)

<table>
<thead>
<tr>
<th>PART – IV : Skill Based Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title : Coral DRAW</td>
</tr>
<tr>
<td>Subject Code: 11SB41</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

Objectives:
- To Use tools and palettes effectively and understand the terminology used
- To Create and edit images and text
- To Apply a range of special effects to images

UNIT- I

CorelDraw: Introduction-Getting started with Corel Draw-Exploring the workspace of CorelDraw-Drawing basic geometric figures-Saving and opening an existing document-Previewing the drawing-working with page layout-Closing the drawing and quitting CorelDraw.

UNIT-II

Working with lines: Drawing a curve-Drawing calligraphic outline tool-Defining lines and outlines setting-Creating a calligraphic outline-Adding an Arrowhead.

UNIT –III

Working with Objects: Selecting and Deselecting Objects, Deleting, Sizing, Rotating, Combining Objects-Groping in Corel Draw ,Grouping object, Ungrouping object-Applying convert to curve command on objects-Selecting colour for an object-Filling objects.

UNIT-IV

Working with Text: Types of text-Converting text from one type to another changing the appearances of text-Applying effects to the text-wrapping paragraph text around objects-Filling Text to an object path-Converting Text to an object using curve Command.

UNIT-V

Text Book:

Reference Books:

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V
(For those who join in June 2015 onwards)

<table>
<thead>
<tr>
<th>PART II – Paper I</th>
<th>English for Career Development</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code: P2LE51 / P2CE51</td>
<td>Hours per week: 1</td>
</tr>
<tr>
<td>Sessional Marks: 100</td>
<td>Hours: 15</td>
</tr>
</tbody>
</table>

Objectives:
- To make students face Competitive Examinations with confidence
- To train students in writing book reviews
- To make them write reports, resolutions, minutes
- To make them prepare agenda for meeting.

Unit I
- Comprehension

Unit II
- Spotting the Errors
- Sentence Improvement
- Voice
- Preposition
- Cloze Test or Numbered Gaps


Unit III
- Preparation of Short Speeches

Unit IV
Report-writing
Preparation of Agenda, Resolutions, Minutes

Unit V
Extensive Reading – Self study – How to win Friends and Influence People – Dale Carnegie, Vermilian, London

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V
(For those who joined in June 2016 and After)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Subject Title</strong> : COST AND MANAGEMENT ACCOUNTING</td>
</tr>
<tr>
<td>Subject Code: <strong>11CT51</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
</tr>
</tbody>
</table>

Objectives:
- To gain knowledge with the various concepts and elements of cost
- To familiarize the students on the importance of cost ascertainment, reduction and control
- To acquire the students, the management accounting techniques that facilitates managerial decision making.

UNIT I
((6 Hours))

UNIT II
((6 Hours))

UNIT III
((6 Hours))

UNIT IV
((6 Hours))
Fund Flow Analysis- Schedule of changes in working capital – Funds from operations – Analysis of Sources and Applications of Funds - Preparation of Funds flow statement.


UNIT V (6 Hours)


Text Books:

Reference Books:
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V
(For those who joined in June 2014 and after)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Theory</th>
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</thead>
<tbody>
<tr>
<td>Subject Code: <strong>1ICT52</strong></td>
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<tr>
<td>Hours per week: <strong>6</strong></td>
</tr>
<tr>
<td>Credit: <strong>5</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
</tr>
<tr>
<td>Summative Marks: <strong>75</strong></td>
</tr>
<tr>
<td>Total Marks: <strong>100</strong></td>
</tr>
</tbody>
</table>

**Subject Title: INDIRECT TAX LAWS**

**Objectives:**
- To gain the knowledge about indirect taxes which are exists in india.
- To equip students with the Central Excise Act.
- To familiarize the student on the Central Sales Tax Act.
- To help students to understand the services tax and value added tax.

**UNIT: I**
(18 hours)

**UNIT: II**
(18 hours)

**UNIT: III**
(18 hours)
Central Sales Tax Act, 1956- Scope and levy of tax under the Act- Registration procedure – Inter-state sale – Sale in the course of import and export – Determination of turnover.

**UNIT: IV**
(18 hours)
Service Tax- Scope and Coverage- Rate of service tax – Valuation of Taxable services for charging services tax – Collection and Recovery of Service Tax – Payment of service tax- Registration – Assessment – Returns.

**UNIT: V**
(18 hours)
Value Added Tax – Meaning – Objectives – Features of VAT - Levy and types of VAT- Methods of computation of VAT.

Text Book:

Reference Books:
2. Dr.H.C.Mehrotra,Prof.V.C.Agwral,”Indirect Taxes”, Sahitya Bawan Publications, New Delhi.2014.

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – IV
(For those who joined in June 2015 and After)

<table>
<thead>
<tr>
<th>PART – III : Core Subject Lab</th>
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</thead>
<tbody>
<tr>
<td>Subject Title : LAB-5: VISUAL BASIC</td>
</tr>
<tr>
<td>Subject Code: 11CP53</td>
</tr>
<tr>
<td>Sessional Marks: 40</td>
</tr>
</tbody>
</table>

Objectives:
- To familiarize the students with computation of profits and gains from business/profession and capital gains.
- To impart knowledge of the clubbing of income and set-off and carry forward of losses.
- To equip students with the assessment of individual-assessment of firm.
- To gain knowledge of deductions, tax authorities and assessment procedure.

UNIT: I

Starting a new project -The properties of window -common form properties -Scale properties -Color properties -Making a form responsive -Printing a visual representation of a form -Types -Creating stand-alone windows programs -The toolbox - Creating Controls - The name (Control Name) Property -Properties of command buttons -Simple event procedures for command buttons -Access Keys - Image Controls -Text Boxes -labels -Navigating between controls -Message boxes -The Grid -The ASCII representation of forms.

UNIT: II


UNIT: III
Function procedures - sub procedures - Advanced uses or producers and functions using the Object Browser to Navigate among your subprograms - List: One-dimensional arrays - Arrays with more than one dimension - Using Lists and Arrays with functions and procedures - The new array-based string - Records (User-Defined Types).

UNIT: IV


UNIT: V


Text Book:

Reference Books:
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V
(For those who joined in June 2015 and After)

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title : JAVA PROGRAMMING</td>
</tr>
<tr>
<td>Subject Code: 11EP5A</td>
</tr>
<tr>
<td>Sessional Marks: 25</td>
</tr>
</tbody>
</table>

Objectives:
- To provide the basics of Object Oriented paradigms
- To practice the principles of programming languages.
- To practice threading and exception handling with Java
- To understand the basic programming constructs of Java Language.
- To develop programs for window application or Web application.

UNIT: I
(15 Hours)

UNIT: II
(15 Hours)
Introducing classes: Class fundamentals-declaring objects-assigning objects reference variables-introducing methods-constructors-the this key word-garbage collection-the finalize () method. A closer look at method and classes: Overloading methods-using objects as parameters-a closer look at argument passing-returning objects-recursion-introducing access control-understanding static-introducing final-arrays revisited-introducing nested and inner classes-exploring the string class-using command-line argument.
UNIT: III (15 Hours)


UNIT: IV (15 Hours)

Multithreaded programming: The java thread model-the main thread-creating a thread-creating multiple threads-using is alive () and join ()-thread priorities-synchronization-inter thread communication-suspending, resuming and stopping thread- using multithreading. I/O applets and other topics:

UNIT: V (15 Hours)

String handling: The string constructors-string lengths-special string operators-character extraction-string comparison-searching strings-modifying a string-data conversion using value of ()-changing the case of characters within a string-string buffer

Text Book:

Reference books:

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V
(For those who joined in June 2015 and After)

<table>
<thead>
<tr>
<th>Part – IV : Common Subject Theory</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title: <strong>Environmental studies</strong></td>
</tr>
<tr>
<td>Subject Code: <strong>ESUG51</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
</tr>
</tbody>
</table>

2hrs/week 24hrs

Objectives

- *Disseminate information of Environment of national and international issues*
- *Environmental consciousness creation among the students*
- *Facilitation of environmental leadership among students*

Unit-I

Introduction – Nature, scope and importance of Environmental studies – Natural Resources and conservation – forest, water and energy.

Unit-II

Ecosystem – concept – structure and function, energy flow, food chain, food web and ecological pyramids

Unit-III

Biodiversity – definition, types – values – India, a mega diversity zone – Hotspots – Endangered and endemic species – threat to biodiversity and conservation

Unit-IV


Unit-V

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – V
(For those who joined in June 2014 and After)

PART – IV : Skill Based Subject

| Subject Title: COMMERCE FOR COMPETITIVE EXAMINATIONS |
|---|---|---|
| Subject Code: **11SB51** | Hours per week: **2** | Credit: **2** |
| Sessional Marks: **100** | Summative Marks: **--** | Total Marks: **100** |

Objectives:
- To create awareness among the students, about the various competitive examinations.
- To train the students for successful participation in competitive examination.
- To prepare the students for all competitive examinations held at state and national levels.

UNIT: I  
(6 Hours)
Verbal Reasoning: Alphabet test- Mathematical operations test- Series test - Odd Man out – Classification - Blood relations - Number, ranking and time sequence - Direction sense test - Sitting arrangement - Decision making

UNIT: II:  
(6 Hours)
Non-Verbal Reasoning: Series test – Analogy - Odd figures - Miscellaneous tests

UNIT: III  
(6 Hours)
Quantitative Aptitude: Number system, HCF & LCM - Number series - Decimal fractions - Square root and cube root – Simplifications – Partnerships – Percentage - Ratio and proportions, Average & Ages Ratio & Proportion - Profit and loss - Simple interest and compound interest

UNIT: IV  
(6 Hours)
General Awareness: Indian Economy - International Economy - Books & Their Authors - Banking Terms – RBI - Fiscal Monetary Policies etc. - Social
Function of Banks - UNO, Marketing - Awards & Honors Sports - Finance - Agriculture etc

UNIT: V

(6 Hours)

Computer: Basic computer terminology - Software & Hardware questions - Computer abbreviation - Microsoft-office - Basic knowledge of Internet use etc

Text book:

Materials Prepared by the Department of Commerce (CA).

Reference books:

1. IBPS Common written examination, unique publishers, New Delhi, 2015.
2. IBPS CWE-V, Kiran Institute of Career Excellence Pvt.Ltd., New Delhi, 2015

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI
(For those who join in June 2015 onwards)

<table>
<thead>
<tr>
<th>PART II – Paper I</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title: English for Professional Excellence</td>
</tr>
<tr>
<td>Subject Code: P2LE61, P2CE61</td>
</tr>
<tr>
<td>Sessional Marks: 100</td>
</tr>
</tbody>
</table>

Total number of hours: 15 hours

Objectives:

➢ To make students face Competitive Examinations with confidence
➢ To prepare students to face interviews
➢ To make students familiar with books and authors in English literature
➢ To make students prepare resume
➢ To motivate students to participate in Group Discussion

Unit I

➢ Sentence Completion
➢ Sentence Fillers
➢ Synonym
➢ Antonym
➢ Idioms and Phrases
➢ Substitution

Unit II

➢ Sentence Re-Arrangement
➢ Jumbled sentences
➢ Paragraph Reconstruction
➢ Analogy

Text Book Objective English for Competitive Examinations, Hari Mohan Prasad

Unit III
Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI (For those who joined in June 2014 and After)

PART – III : Core Subject Theory

<table>
<thead>
<tr>
<th>Subject Title: AUDITING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code: <strong>11CT61</strong></td>
</tr>
<tr>
<td>Hours per week: <strong>7</strong></td>
</tr>
<tr>
<td>Credit: <strong>5</strong></td>
</tr>
<tr>
<td>Sessional Marks: <strong>25</strong></td>
</tr>
<tr>
<td>Summative Marks: <strong>75</strong></td>
</tr>
<tr>
<td>Total Marks: <strong>100</strong></td>
</tr>
</tbody>
</table>

Objectives:
- To create interest in the minds of students towards auditing profession.
- To familiarize with the provisions of the companies act relating to the appointment, conduct and liabilities of an author.
- To impart knowledge about auditing principles, procedures and techniques in accordance with current legal requirements and profession standards.

UNIT: I (21 Hours)
Conduct of Audit : Audit programme – Meaning – Merits and Demerits – Audit Notes – Working papers (Preparation of Audit Programmes not required)

UNIT: II (21 Hours)
Internal control: Internal check – Meaning Definition – objects – Procedure of Internal check – Advantages – Duties an auditor – Internal Check in respect of Cash Book – Credit Purchases – Credit Sales Payment of wages – Closing stock.

UNIT: III (21 Hours)
Vouching: Meaning – Objectives – importance – voucher – Requisites of a valid voucher – Vouching of different receipts and payments – receipts from debtors, bad debts recovered, cash and credit sales-payments in respect of wages, salaries, and rent, cash and credit purchases

UNIT: IV (21 Hours)

UNIT: V (21 Hours)
Liabilities of Auditor: Basis for liabilities – Civil – Criminal & Contractual Liabilities – Liabilities under I.P.C- Liabilities to Third Parties – Legal cases and their applicability – Preparation of Audit report.

Text Book:

Reference Books:

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI
(For those who joined in June 2015 and After)

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
<th>WEB DESIGNING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Code:</td>
<td>11EP6A</td>
</tr>
<tr>
<td>Sessional Marks:</td>
<td>25</td>
</tr>
</tbody>
</table>

Objective:
➢ To impart knowledge about the technologies and their applications
➢ To understand the basics of web designing and to use open source tools.
   To highlights the basic concepts of HTML and helps the students
➢ To equip with the programming skills in implementing and developing web based Applications.

UNIT: I
(15 Hours)


UNIT: II
(15 Hours)


UNIT: III
(13 Hours)
Ordered and Unordered Lists: Unordered lists – Heading in a list – Ordered lists – Type attribute – Nested lists. Table Handling: Tables – Table Creation in HTML – Width of the table and Cells – Cells spanning multiple rows and columns – Coloring cells – Column Specification.

UNIT: IV

Frames: Frameset Definition – pixel unit – percentage unit – fraction unit – Frame definition – Src, name, margin, scrolling and noresize attributes – Nested Framesets.


UNIT: V


Text Book:


Reference Books:


Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI
(For those who joined in June 2014 and After)

<table>
<thead>
<tr>
<th>PART – III : Elective Subject</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subject Title: <strong>Project &amp; Viva - Voce</strong></td>
</tr>
<tr>
<td>Subject Code: <strong>11PV61</strong></td>
</tr>
</tbody>
</table>

Objectives:
➢ To provide skills to identify a problem to be automated with social relevance.
➢ To develop skills in analyzing real world problems and prepare problem statements
➢ To design with various design representation including architectural design, database design and GUI design
➢ To apply the coding skills and develop the system
➢ To prepare test cases and test the system through unit testing, integration testing and acceptance testing
➢ Apply proper validation to the system developed.
➢ To prepare user manual and maintenance guidelines
➢ To provide documentation and presentation skills

Mode of Evaluation: Internal

<table>
<thead>
<tr>
<th>Components</th>
<th>Review 1</th>
<th>Review 2</th>
<th>Final Review</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>
### Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI
(For those who joined in June 2014 and After)

#### PART – IV : Common Subject Theory

<table>
<thead>
<tr>
<th>Subject Code: VEUG61</th>
<th>Hours per week:</th>
<th>Credit:</th>
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<tbody>
<tr>
<td>Sessional Marks: 25</td>
<td>Summative Marks: 75</td>
<td>Total Marks: 100</td>
</tr>
</tbody>
</table>

#### UNIT I: The heart of Education:

[6 hours]


#### UNIT II: The Value of Body and Life Energy

[6 hours]

Introduction – what are the causes for paid, Disease and death? Three Basic needs for all living Beings – Personal Hygeine Five Factors of Balance in Life – The need and benefits of physical Exercise – The value and Base of Life energy – The value and Base of Bio-magnetism - You are your own best caretaker.

The Marvelous nature of mind


#### UNIT III: Analysis of Thought

[6 hours]


Effects of good vibrations – Make Blessing a Daily Habit

#### UNIT IV: Moralisation of Derive

[6 hours]

Introduction – moralization of desire - Analyse your desires – Summary of practice.

Neutralisation of Anger:
Introduction – meaning – characteristics of Anger – Anger is a Destructive emotion – Anger spoils our relationship with others – Some common misconception about anger – will power and method success through awareness – method of neutralisation of anger.

UNIT V: Eradication of Worries [6 hours]

Worry is a mental disease – Nature’s Law of cause and effect – factors beyond our control – How to deal with problems – analyse your problem and eradicate worry

Harmonious Relationships

Introduction – Three angles of life – The value of harmony in personal relations – Love and Compassion – pleasant face and loving words – appreciation and gratitude to parents and teachers – Bringing needed reforms in educational institutions Why should we serve others? Brotherhood – A scientific Basis for Universal Brotherhood protection of the environment – non-violence and the five fold moral culture.

Text Book: Value Education for Health, Happiness and Harmony

Based on the Philosophy and Teachings of Swami Vethanthiri Maharisi) Published By: Brain Trust, Aliyar A Wing of World Community Service Centre

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI (For those who joined in June 2016 and After)

<table>
<thead>
<tr>
<th>PART – IV : Skill Based Subject</th>
<th>ADVANCED EXCEL OPERATIONS</th>
</tr>
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<tbody>
<tr>
<td>Subject Title</td>
<td>Subject Code: 11SB61</td>
</tr>
<tr>
<td>Hours per week</td>
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<td>Credit</td>
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<td>Sessional Marks</td>
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<td>Summative Marks</td>
<td>75</td>
</tr>
<tr>
<td>Total Marks</td>
<td>100</td>
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</table>

Objectives:

- Performing complex calculations more efficiently, using various Excel functions.
- Organizing and analyzing large volumes of data.
- Creating MIS reports and Designing and using templates.
- Consolidating and managing data from multiple workbooks.

UNIT- I (6 hours)

AboutExcel- The ExcelEnvironment -The TitleBar-The Ribbon-ScrollBars- The Microsoft OfficeButton - The Quick AccessToolbar - The FormulaBar-The WorkbookWindow - The StatusBar-The Workbook ViewButtons - The ZoomSlider

UNIT-II (6 hours)

CreatingFormulas-Ranged FormulaSyntax - Simple FormulaSyntax - WritingFormulas- UsingAutoSum- InsertingFunctions - Editing aRange- FormulaAutoCorrect-Auto Calculate-COLUMNS &ROWS: Selecting Columns andRows- Adjusting Column Width and RowHeight - Hiding and Unhiding Columns andRows

UNIT -III (6 hours)
Formatting Worksheets: Formatting Cells - The Format Cells Dialog Box - Clearing all formatting from Cells - Copying All Formatting from Cells to Another Area. Worksheet Tools: Selecting Multiple Worksheets - Inserting and Deleting Worksheets - Renaming Worksheets - Coloring Worksheet Tabs - Copying or Moving Worksheets

UNIT-IV  

UNIT-V  
Conditional Formatting And Cell Styles: Conditional Formatting - Finding Cells with Conditional Formatting - Creating Charts - Selecting Charts - Moving and Resizing Charts - Changing the Chart Type - Changing the Data Range - Deleting Charts - Creating PivotTables and Pivot Charts - Excel Macros

Text Book:

Timothy J.O. Leary and Lindai O Leary, “MS Office”, IRWIN/MS GRAW Hill, New Delhi, 2015

Reference Books:

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI
(For those who joined in June 2016 and After)

PART – IV : Skill Based Subject

<table>
<thead>
<tr>
<th>Subject Title</th>
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<tr>
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<td>Summative Marks</td>
<td>75</td>
</tr>
<tr>
<td>Total Marks</td>
<td>100</td>
</tr>
</tbody>
</table>

Objectives:

- To understand the fundamentals of networking.
- To basic networking concepts.
- To understand the fundamentals of Hardware.
- To understand the operations of basic PC hardware.

UNIT I

Computer Hardware - Components of mother boards - Types - Ports – Slots – Connectors - add on cards - Power supply units - Cabinet types - Storage devices - Primary & secondary storage medium.

UNIT II


UNIT III
**Input devices:** Keyboard - Mouse - Types of Mouse - Joy stick – web cam-barcode reader

**Output devices:** Monitors- Different types of Monitors, - Printers - Types – Projectors.

**UNIT IV**

(6 hours)

**Networks:** Why networks - Basic network concepts - applications - uses of computer networks - different layers in networks - internet & web concepts - network security - **Data & its design issues:** Protocol & its basics - Different types of protocols - Available services.

**UNIT V**

(6 hours)

**Modern Network Techniques:** Basic modern network mediums - basic modern Modem – Ethernet - Switch – Repeater-NIC (network interface card)- Bridge- Hub-Routers- Hardware & software issues of modern networking mediums - Basic network simulations.

**Text Books:**


**Reference Books:**

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI
(For those who joined in June 2016 and After)

<table>
<thead>
<tr>
<th>Subject Title: PHP and MYSQL</th>
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<tbody>
<tr>
<td>Subject Code: 11SB63</td>
</tr>
<tr>
<td>Seasonal Marks: 25</td>
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Objectives:
- Behind this course is to give basic Knowledge of PHP.
- Learn about PHP Syntax and MySQL connectivity.
- Get a job in software industry as web developer.
- To impart knowledge about the technologies and their applications
- To understand the basics of web designing and to use open source tools.

UNIT- I

Introduction: History of PHP - Basic PHP Syntax- PHP Data Types-Basic Program in PHP-Operators and Variable -String Handling Functions- Condition Statements and Loops- Embedding PHP and HTML -Executing PHP and viewing in Browser

UNIT-II

Functions-Meaning-creating a function-User Defined Function-Arrays-Meaning -arrays-One Dimensional Arrays-Two Dimensional Arrays-Accessing Array-Getting the Size of an Array

UNIT -III
**File handling**-Creating and deleting a file-Reading and Writing Text Files-Working with Directories in PHP- File Upload **Forms**-Meaning-Importing User Input-Accessing User Input-Combine Html and PHP Code

**UNIT-IV**

**Cookies** –**Meaning**- Setting Time in Cookie With PHP-Deleting A Cookie-Creating Session Cookie-Working with the Query String. **Session**-Meaning - Starting Session-Registering Session Variables-Working with Session Variables-Destroying Session

**UNIT-V**

**MY SQL**-Meaning -Connecting to the MYSQL-Selecting a Database-Adding Data to a Table- Types of Tables in MYSQL-Query in MYSQL- Select, Insert, Update, Delete, Truncate ,Alias, Order By-Database and Connectivity of PHP with MYSQL

**Text book:**

“PHP and MYSQL in Easy Steps”, Mike McGrath, Easy Steps Limited, 2015

**Reference Books:**

Course: B.Com. (Computer Applications) - CBCS Syllabus – SEMESTER – VI
(For those who joined in June 2008 and after)

<table>
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<th>PART – V : Common Subject Theory</th>
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<tr>
<td>Subject Code: EAUG61</td>
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</table>

UNIT-I:

**Community Development-I:** definition – structure and composition – community based issues – need for awareness – Developmental Programmes.

UNIT – II:

**Community Development–II:** Rural Scenario – need of the Community – need for the community service – role of youth in community building – communal harmony – literacy – Educational Recreation.

UNIT – III:

**Volunteer Empowerment:** Women’s Emancipation – formation of Youth Clubs – Self-Help Groups – Youth and Development.

UNIT – IV:


UNIT – V:

**Introduction to NSS:** Basic Concepts – profile – aims – objectives – symbol – Motto – structure – Regular activities – Special Camping Programme –
Adventure Programme – National Days and Celebrations.(Applicable to NSS Students)

(OR)

NCC - Origin – Organisation – Ministry of Defence – Armed forces –
commands – Defence establishments in Tamil Nadu
Civil Defence – Aid to civil authorities – Disaster management – Leadership
– Man management – Adventure activities – Social service

Reference:
National Service Scheme Manual (Revised), Ministry of Human Resources
Development, government of India.

DEPARTMENT OF COMMERCE (COMPUTER APPLICATIONS)

<table>
<thead>
<tr>
<th>Certificate Course</th>
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<tbody>
<tr>
<td>Subject Title: ACCOUNTING PRACTICE</td>
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</tbody>
</table>

| Subject Code: CCAP11 | Hours per week: 2 | Credit: 5 |

Objective:
To give the basic concepts of accountancy

Unit I: Accounting – Meaning – Concepts - Conventions [5 Hours]

Unit II: [5 Hours]
Type of Accounts – Accounting Rules – Journal – Ledger – posting –
Balancing of Ledger Accounts

Unit III: [5 Hours]

Unit IV: [5 Hours]
Trial balance – Meaning – Objectives - Preparation of trial balance

Unit V: [5 Hours]
Final accounts – Trading account – Profit & Loss A/c – Balance sheet –
Simple problems.

Text Book:
Study material prepared by the Department

Reference Books:


Department of Commerce (Computer Applications)

<table>
<thead>
<tr>
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<tr>
<td>Subject Title: E-COMMERCE</td>
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<tr>
<td>Subject Code: CCEC11</td>
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</table>

Objective:
➢ To create awareness about electronic commerce and basic concepts of e-commerce

Unit I: [5 Hours]
Internet – Uses of Internet – Benefits of WWW – email – EDI applications to Business

Unit II: [5 Hours]
E-Commerce – Benefits and Limitations – Classifications of e-commerce

Unit III: [5 Hours]
Business to Customer (B2C) – Business to Business (B2B) – Customer to Customer (C2C)

Unit IV: [5 Hours]
E-Commerce System Architecture – Data Encryption with Public key and private key – Public Key Certification – Digital Signature

Unit V: [5 Hours]
Electronic Payment System – Payment using Credit Card And Debit Card – Electronic Funds Transfer – Payment by e-cheque and e-cash
Text Book:

Study material prepared by the Department of Commerce (Computer Applications)

Reference Books:


B.Com. (Computer Applications) - CBCS Syllabus
(For those who joined in June 2014 and After)

<table>
<thead>
<tr>
<th>Subject Title:</th>
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<td>Hours per week:</td>
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Objective:

To make students to assess the taxable income

Unit: I

Basic concepts – Assessee – Persons – Assessment Year (5 hours)

Unit: II

Concept of Income – Heads of income- Income from salary. (5 hours)

Unit: III

Gross Total Income (Only outlines of all heads of Incomes): Deductions available to individuals. (5 hours)

Unit: IV

Computation of Income tax for individuals (5 hours)

Unit: V

Assessment procedure-Filling and Filing of Income tax return for individuals. (5 hours)
Text Book:


Reference Books:


B.Com. (Computer Applications) - CBCS Syllabus
(For those who joined in June 2015 and After)

<table>
<thead>
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<tr>
<td>Subject Title: E-FILING AND XBRL</td>
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<table>
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<tr>
<th>Subject Code:</th>
<th>Hours per week: 2</th>
<th>Credit: 5</th>
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Objectives:

➢ To understand the basics of e-Filing and XBRL.
➢ To highlight the concepts and applications of E-Filing using XBRL

UNIT: I [4 hours]

E-Filing – Meaning - Benefits and Limitations of E-filing - Types of e-filing - important terms used in e-filing – Scope of filing e-forms

UNIT: II [4 hours]


UNIT: III [4 hours]

eXtensible Business Reporting Language (XBRL) – Meaning - Need for XBRL - Features of XBRL - Benefits of XBRL - XBRL Taxonomy

UNIT: IV [4 hours]
XBRL filing - Steps for filing financial statements in XBRL mode - Directors’ Report and Auditors’ Report using XBRL – Digital Signatures and verification of electronic documents

UNIT: V [4 hours]
Case Studies on XBRL adoption in different organizations

Text Book:
Study Materials prepared by the Department

Reference Books:

B.Com. (Computer Applications) - CBCS Syllabus
(For those who joined in June 2015 and After)

<table>
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<td>Subject Title: WEB DESIGNING</td>
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<tr>
<td>Subject Code: Hours per week: Credit:</td>
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Objectives:
➢ To understand the basics of web designing and to use open source tools.
➢ To highlight the basic concepts of HTML and helps the students to design web page.

UNIT: I [4 hours]

UNIT: II [4 hours]
Head and Body Section: Header section – Title– Links –background color – text color –Designing the Body Section- Horizontal Rule – Paragraph — Pictures.

UNIT: III [4 hours]
Ordered and Unordered Lists: Unordered lists – Heading in a list –Ordered lists – Type attribute – Nested lists-Table Creation in HTML

UNIT: IV [4 hours]
Frames: Frameset Definition – Frame definition – Frame attributes – Nested Framesets.
Forms: Action and method attribute — Dropdown list – Check boxes – radio buttons – text field – text area – password submit and reset buttons.

UNIT: V [4 hours]
Style sheets: Elements of styles – In – line styles- External style sheets – internal style sheets.

Text Book:

Reference Books:

Course: B.Com. (Computer Applications) - CBCS Syllabus
(For those who joined in June 2016 and After)

<table>
<thead>
<tr>
<th>PART – IV : CERTIFICATE COURSE</th>
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<tr>
<td><strong>Subject Title : INTERNET APPLICATIONS</strong></td>
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<td>Hours per week: 2</td>
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<tr>
<td>Summative Marks: 100</td>
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Objectives:

- To have a depth knowledge about networks.
- To describe various transmissions and multiplexing methods.

UNIT: I (6 hours)
Introduction to Internet - Internet uses in modern world - Internet Service provider option and pointers.

UNIT: II (6 hours)

UNIT: III (6 hours)
Understanding E-mail – Person – to – Person communication with E-mail – Communication with the world: using Mailing Lists

UNIT: IV (6 hours)
Getting Most out of the Internet – the Internet for Home – Education on the Internet

UNIT: V
Basic HTML tags for developing web page - online Reservations – online Recharges

Text Book:

References Book:
Noel Estabrook, “*Teach yourself the Internet*”, Tech Media, Publishers, New Delhi, 2013.

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B.Com. (Computer Applications) - CBCS Syllabus – Semester – IV
(For those who joined in June 2016 and After)

<table>
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<tr>
<td>Subject Title: <strong>PHOTOSHOP</strong></td>
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</table>

Objectives:

- To Create and manipulate text
- To Use painting, drawing and retouching tools
- To Understand resolution and image size
- To Manipulate the customizable palettes

UNIT I
Adobe Photoshop-Introduction-Exploring the new interface-Working with commonly used Photoshop tools-Getting familiar with palette

UNIT II
Images and Selection-Comparing Bitmap and vector images –Understanding image resolution-Editing images-Making colour adjustments-Exploring file formats in Photoshop-Working with selection tools

UNIT III
(6 Hours)
Drawing, Painting and Retouching Tools: Setting the current foreground and background colours -Exploring colour pickers dialog box using eye dropper tools.

UNIT – IV  
(6 Hours)
The colour palette-Using colour replacement tools-Healing brush tools—Path tool clone stromp tool-Erasers tool-Background eraser tool-Magic eraser tool.

UNIT – V  
(6 Hours)
Layers: Exploring the layers palette -working with layers-Creating a new layers-Hiding and showing layers-Deleting layers-Applying blend modes-Using type masking-Using shape masking.

Text Book:

Reference Books:
2. Dowd Reinhardt, “**Adobe Flash Cs4 Profesional Bible**”, John Wiley & Sons, New Delhi, 2013