



SOURASHTRA COLLEGE, MADURAI- 625004
(An Autonomous Institution Re-accredited with 'B' grade by NAAC)
B.Com., (COMPUTER APPLICATIONS) - SYLLABUS
(Under CBCS w.e.f. 2017 - 2018 onwards)

126

I SEMESTER

| S. No | Sub. Code | Nature | Subject Title | Hrs/Week | Duration of Exam (hrs) | CA | SE | Tot | Credits |
|-------|---------------------------|----------------------|---|----------|------------------------|----|----|-----|---------|
| 1 | 17UACT11/ H11/V11 | Part -I | Tamil/ Hindi/ Vaniga Kadithangal | 6 | 3 | 25 | 75 | 100 | 3 |
| 2 | 17 UAC E11 | Part -II | English | 6 | 3 | 25 | 75 | 100 | 3 |
| 3 | 17 UCE C11/ 17 UCC C11 | Part-III Core 1 | Financial Accounting I | 7 | 3 | 25 | 75 | 100 | 4 |
| 4 | 17UCCA11 | Part-III Allied 1 | Fundamentals of Computers* | 6 | 3 | 25 | 75 | 100 | 5 |
| 5 | 17 UCC SP1 | Part-IV SBS 1 | HTML Lab* | 3 | 3 | 40 | 60 | 100 | 3 |
| 6 | 14 UAC VE1 | Part-IV | Value Education | 2 | 3 | 25 | 75 | 100 | 2 |
| | | | Total | 30 | | | | | 20 |

* Denotes alternative paper for Computer papers in B.Com (CA) course.

Passed in the BOS Meeting
held on 15-3-2017

Signature of Chairman/HOD



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| | | |
|---------------------|--------------------------------|-------------------------------------|
| PART - I | Title: வணிகக் கடிதங்கள் | Subject Code : 17 UACA11 |
| Semester : I | HOURS : 6 hours / Week | CREDITS :3 |

நோக்கங்கள் - 1.வணிகக் கடிதங்களின் முக்கியத்துவத்தை அறிந்து கொள்ள,
2,வணிகக்கடிதங்களை எழுதுவதற்காக, 3,வங்கி கடிதங்கள் மற்றும் வேலை வேண்டி
விண்ணப்பிப்பதை அறிந்து கொள்ள

அலகு 1

வணிகக் கடிதங்கள் - தேவை மற்றும் முக்கியத்துவம் - நோக்கங்கள் வணிகக் கடிதங்களின் அடிப்படைக் கூறுகள் - வணிகக் கடிதங்கள் பொது அமைப்பு மற்றும் படிவங்கள் - சிறப்புக் கூறுகள் கடித வகைகள்

அலகு 2

வியாபாரக் கடிதங்கள் - முனைவுக் கடிதங்கள் மற்றும் விசாரணைகள் - விலைப் புள்ளிகள் . ஆணையறுக்கள் - ஆணைகளை நிறைவேற்றுதல் - சரக்கு பெற்றுக் கொண்டதை உறுதி செய்தல்

அலகு 3

வணிக விசாரணைக் கடிதங்கள் - வியாபார விசாரணை மற்றும் வங்கி விசாரணை - புகார்களும் சரிக் கட்டுதல்களும் - நிலுவைத் தொகை நினைவூட்டுதல் - வசூல் செய்தல் - கணக்கை நேர் செய்தல்

அலகு 4

சுற்றுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - அரசுத்துறை மற்றும் பொது சேவை அமைப்பு சார்ந்த கடிதங்கள்

அலகு 5

வங்கிக் கடிதங்கள் - வேலை வேண்டி விண்ணப்பம் - பத்திரிகை ஆசிரியருக்கு கடிதங்கள்

Book for Study:

வணிகத் தகவல் தொடர்பு -Dr.ராதா - பிரசன்னா பப்ளிஷர்

Books for Reference:

வணிகக் கடிதங்கள் -Dr.K.அன்பழகன் &S,ராமர் - மெரிட் இந்தியா பப்ளிகேஷன்

வணிகக் கடிதங்கள் -Dr.E.முருகேசன் & வி.ராமர் - எம்.எம். பப்ளிஷர்



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| | | |
|----------------------------|---|--|
| PART - III CORE | Title : FINANCIAL ACCOUNTING I | Subject Code : 17 UCE C11 : 17UCC C11 |
| Semester : I | HOURS : 7 hours / Week | CREDITS : 4 |

Objectives:

- To know the fundamentals of accounting
- To understand the basic concept of final accounts
- To enrich the knowledge of depreciation

Unit: 1 Evolution of accounting-purpose of accounting-accounting principles - Concepts - Conventions - Double Entry System of Accounting - Journal - Ledger –subsidiary books- Trial Balance.

Unit: 2 Errors – Types – Errors disclosed and not disclosed by trial balance – Suspense account – Rectification of errors – Bank Reconciliation Statement.

Unit: 3 Final accounts of sole trading concerns –trading account-profit and loss account-without and with adjustments.

Unit: 4 **Consignment accounts** – Invoicing goods at cost price – at invoice Price – Valuation of unsold stock – Loss of stock – Accounting treatment of normal loss and abnormal loss.
Joint venture accounts -Recording in individual venturer's book – Recording in separate set of books

Unit: 5 Depreciation-meaning-causes-need-methods of depreciation– problems in Straight line method, – Written down value method (excluding changes in methods of depreciations)– Annuity method – Depreciation fund method.

Note: Question should cover 30% theory and 70% problems.

Book for study:

1. Advanced Accountancy – T.S. Reddy and A. Murthy

Books for reference:

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Introduction to Accountancy – T.S. Grewal.
3. Advanced Accountancy – R.L. Gupta and Radha Swamy
4. Advanced Accounts – S.P. Jain and K.L. Narang
5. Advanced Accountancy – M.A. Arulanandam and K.S. Raman
6. Advanced Accountancy – S.N. Maheswari and S.K. Maheswari
7. Advanced Accountancy – P.C. Tulsian

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| | | |
|---------------------|--------------------------------|----------------------------------|
| PART - III | Title : FUNDAMENTALS OF | Subject Code : 17 UCC A11 |
| ALLIED | COMPUTER | |
| Semester : I | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To know about the fundamentals and various I/p and O/p devices.
- To understand the basic concepts of operating systems and functions.
- To enrich the basic knowledge of computer networks and Topologies.

Unit-1

Introduction to Computers: Types of Computers-Characteristics of Computers-Classifications of Digital Computers-Functions and Components of Computers – Block Diagram

Unit-2

Memory and Number system: Introduction-Types of Memory- Magnetic tape-Hard disk-Optical disks –Binary number system- Decimal to Binary ,Binary to Decimal, 1’s compliments, 2’s Compliments, 9’s and 10’s Compliments.

Unit-3

Input / Output Devices: Input Devices: Mouse, Touch Screens, And Keyboard-Trackball-Scanner-MICR: OCR, OMR **-Output Devices:** Monitor, Audio Devices-Printers: Dot-Matrix, Ink-Jet Printer, Laser Printer

Unit-4

Introduction to Operating System: Disk operating system-Basic Disk operating commands-Windows Operating System Basics

Unit-5

Basics of Computer Networks: Overview of Network-Communication Media-Types of Network-Network Topology-Network Architecture

Books for study:

Introduction to Computers-Alexion Leon, Mathews Leon,
DOS Manual (Study Material)

UNIT – I: Chapter 1: Pages 1.1 - 1.4 **Chapter 3:** Pages 3.1 – 3.4,
Chapter 4: Pages 4.1 – 4.4

UNIT – II: Chapter 6: Pages 6.1 – 6.9 **Chapter 8:** Pages 8.1 – 8.3
Chapter 9: Pages 9.1 to 9.8

UNIT – III: Chapter 10: Pages 10.1. - 10.6, 11.1, 11.7- 11.10

UNIT – IV: Chapter 14: Pages 14.1, 14.4.- 14.6, **DOS Manual**

UNIT – V: Chapter 19: Pages 19.1 – 19.12



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| | | |
|---------------------|-------------------------------|----------------------------------|
| PART - IV | Title : HTML Lab | Subject Code : 17 UCC SP1 |
| SKILL BASED | | |
| Semester : I | HOURS : 3 hours / Week | CREDITS : 3 |

Objectives:

- To understand the basic concept of HTML tags
 - To know about the concepts of designing forms in web pages.
 - To develop the web designing knowledge using HTML
1. Format the given page using basic Formatting tags (Paragraph, Font, Pre, Header, Br, Ruler, Marquee)
 2. Define the following terms (Operating System, Network, Protocol, CUI, GUI) using definition list
 3. List various courses offered by the college using list (orderd,unordered)
 4. Design your Department Time Table, Fees Structure and Mark Statement Using Table Tags
 5. Manipulating Images using image tag
 6. Design your Department Webpage using Frames with Link Tags
 7. Design Input Forms using Form Tag
 8. Design the Google Home Page using Style Sheet
 9. Arithmetic Operations and image size Modification using Mouse Events (Click, Hover)
 10. Validation Of User Name, Password and Credit Card Number using Regular Expressions

Note: INTERNAL-40 Marks and EXTERNAL 60 Marks



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II SEMESTER

| S. No | Sub. Code | Nature | Subject Title | Hrs/Week | Duration of Exam (hrs) | CA | SE | Total | Credits |
|-------|---------------------------|----------------------|---|----------|------------------------|----|----|-------|---------|
| 1 | 17UACT21/H21/A21 | Part -I | Tamil/ Hindi/ Aluvalaga Melanmai | 6 | 3 | 25 | 75 | 100 | 3 |
| 2 | 17 UAC E21 | Part -II | English | 6 | 3 | 25 | 75 | 100 | 3 |
| 3 | 17 UCC C21/ 17 UCE C21 | Part-III Core 2 | Financial Accounting II | 7 | 3 | 25 | 75 | 100 | 4 |
| 4 | 17 UCC A21 | Part-III Allied 2 | Business Application Programming* | 6 | 3 | 25 | 75 | 100 | 5 |
| 5 | 17 UCC SP2 | Part-IV SBS 2 | Programming in C Lab* | 3 | 3 | 40 | 60 | 100 | 3 |
| 6 | 14 UAC ES1 | Part-IV | Environmental Studies | 2 | 3 | 25 | 75 | 100 | 2 |
| | | | Total | 30 | | | | | 20 |

* Denotes alternative paper for Computer papers in B.Com (CA) course.

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| | | |
|----------------------|--------------------------------|--------------------------------------|
| PART - I | Title : அலுவலக மேலாண்மை | Subject Code : 17 UAC A21 |
| Semester : II | HOURS : 6 hours / Week | CREDITS :3 |

நோக்கங்கள்- 1.அலுவலகம் மற்றும் அலுவலக மேலாண்மை அறிதல், 2,கோப்பில் இருதல் மற்றும் முறைகள் அறிந்து கொள்ள, 3,அலுவலக அறிக்கைகள் தயார் செய்ய

அலகு 1

அலுவலக மேலாண்மை - இலக்கணம் - நவீன அலுவலகத்தின் அமைப்பு முறைகள் - நவீன அலுவலகத்தின் இலக்கணம் - செயல்பாடுகள் மற்றும் முக்கியத்துவம் . அலுவலக இடவசதி - அலுவலக வரைபடம்,

அலகு 2

பணிக்கேற்ற சூழ்நிலை - பணியை எளிதாக்குதல் - அஞ்சலக முறை - கடிதப் போக்குவரத்து மற்றும் பதிவேடுகளைப் பராமரித்தல் - தபால்களைக் கையாளுதல் - தபால் துறையை அமைத்தல் - மையப் படுத்தப்பட்ட அஞ்சல் பணி - உள் வரும் மற்றும் வெளிச் செல்லும் கடிதங்கள் - வாய்மொழி மற்றும் எழுத்துவழி தகவல் தொடர்புகள்,

அலகு 3

கோப்பில் இருதல் - நல்ல கோப்பு முறையின் முக்கிய அம்சங்கள் - வகைப் படுத்துதல் - வரிசைப்படுத்துதல் - கோப்பு முறைகள் - மையக் கோப்பு முறை - பரவலாக்கப்பட்ட கோப்பு முறை - சுட்டகராதீ கோப்பு வகை,

அலகு 4

அலுவலக இயந்திரங்களும் சாதனங்களும் - பல்வேறு சாதனங்களின் தேவைகள் - அலுவலக இயந்திரங்களை தேர்ந்தெடுப்பதற்கான அடிப்படைக் கோட்பாடுகள் - கணிப்பொறி மற்றும் புள்ளி விவரங்களை தொகுத்தளிக்கும் இயந்திரம்- அலுவலக இயந்திரங்களின் வகைகள்,

அலகு 5

அலுவலக அறிக்கைகள் - முக்கியத்துவம் - வகைகள் - வடிவங்கள் - அறிக்கைகளின் செயலாக்கம் - பொது வணிகச் சொற்கள்.

Book for Study

அலுவலக மேலாண்மை - Dr.ராதா -பிரசன்னா பப்ளிஷர்

Books for Reference

அலுவலக முறைகள்- எ.எம்.சுந்தரம்- மீனாட்சி பப்ளிகேஷன்

Office Management - S.Kathiresan & Dr.V.Radha - Prasanna Publishers & Distributors

Office Management - R.K.Chopra - Himalaya Publishing House

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| | | |
|----------------------------|--|--|
| PART - III CORE | Title : FINANCIAL ACCOUNTING II | Subject Code : 17 UCE C21 : 17UCC C21 |
| Semester : II | HOURS : 7 hours / Week | CREDITS : 4 |

Objectives:

- To Know about the fundamentals of bills
- To understand the methods of calculation of interest
- To enrich the knowledge of clubs and associations

Unit: 1

Bills of Exchange – Trading and Accommodation bills – Renewals – Dishonour due to insolvency.

Unit: 2

Account Current – Methods of Calculation of Interest – Product method – Red Ink Interest method – Epoque method – Periodic balance method-**Average due date** – Calculation of due date based on holidays intervention – Interest Calculation.

Unit: 3

Self balancing system – Meaning – Procedure – Self balancing journal entries – Self balancing ledgers – Transfer from one ledger to another – Accounting for goods sent on “sale or return basis”.

Unit: 4

Accounts of Non-Trading Concerns (Clubs and Associations only) – Preparation of Receipts & Payments account, Income & Expenditure account and Balance Sheet.

Unit: 5

Accounts from incomplete records (single entry system) – Methods of ascertainment of profit – Net Worth method – Conversion method.

Note: Question should cover 30% theory and 70% problems.

Book for Study:

Advanced Accountancy – T.S. Reddy and A. Murthy – Margham Publications.

Books for Reference:

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Introduction to Accountancy – T.S. Grewal.
3. Advanced Accountancy – R.L. Gupta and Radha Swamy
4. Advanced Accounts – S.P. Jain and K.L. Narang
5. Advanced Accountancy – M.A. Arulanandam and K.S. Raman
6. Advanced Accountancy – S.N. Maheswari and S.K. Maheswari
7. Advanced Accountancy – P.C. Tulsian



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| | | |
|----------------------|---|----------------------------------|
| PART - III | Title : BUSINESS APPLICATION PROGRAMMING | Subject Code : 17 UCC A21 |
| ALLIED | | |
| Semester : II | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To know about the fundamentals of C programming.
- To understand the basic concepts of C programming.
- To enrich the structure and processor in C Programming.

Unit-I

C Fundamentals: Significance of C-Character set-Token-Identifiers-Keywords-Data types-Variables-Operators-Expressions and Type conversion-Input and Output operations.

Unit-II

Control Statements: Conditional Statements-Loops statements-Multi branching statement-Break-Continue, go to statements.

Unit –III

Functions and Arrays: Defining a Function-Category of Function-Nesting of Function-Recursive Function-Library Function-Array declaration-Single, 2D and Multi dimensional arrays –Sorting (bubble)-Storage Classes- modifiers.

Unit-IV

Character Handling in C: Declaration of String variables-Reading and writing String-String handling Functions-Arrays of Strings-String library Functions.

Unit-V

Preprocessor and Structure: Preprocessor directives-Macros-# Operator-Structure declaration-Arrays of structure-Arrays within structures-enumerated data type

Book for Study: S.Ramasamy, P.Radhaganesan

| | | |
|-----------------|----------|-----------------------------------|
| UNIT-I | : | 1.1-1.9, 2.1-2.24, 3.1-3.6 |
| UNIT-II | : | 4.1-4.16 |
| UNIT-III | : | 5.1-5.7, 6.1-6.9 |
| UNIT-IV | : | 7.1-7.6 |
| UNIT-V | : | 9.1-9.7, 10.1-10.7, 10.13 |

Book for Reference:

Programming and problem solving through C language-Based on DOEACC III Revised syllabi- O&A levels



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| | | |
|----------------------|---------------------------------|----------------------------------|
| PART - IV | Title : PROGRAMMING IN C | Subject Code : 17 UCC SP2 |
| SKILL BASED | LAB | |
| Semester : II | HOURS : 3 hours / Week | CREDITS : 3 |

Objectives:

- To know about the basic concepts of 'C' Language programming
- To understand the basic knowledge of programming skills.
- To develop the knowledge in arrays and function, pointers, structure and union.

List of 'C' Programs

1. Arithmetic Operations of given any two numbers.
2. Calculation of Simple Interest and Compound Interest
3. Sum and Average of "N" numbers.
4. Salesman Commission Calculation.
5. Calculation of Electricity Bill
6. E.O.Q Calculation
7. Depreciation under Annuity methods.
8. Break-Even analysis.
9. Sum of Series
10. Sum of digits
11. Investment calculation(Interest Table preparation)
12. Fibonacci Sequence
13. Armstrong number or not
14. Ascending order
15. Linear search
16. Payroll preparation
17. Matrix Addition
18. Factorial of a given number using recursion.
19. Call by value (swapping two numbers using value)
20. Employee Details (using Array of Structure)

Note: INTERNAL-40 MARKS and EXTERNAL 60 MARKS



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III SEMESTER

| S. No | Sub. Code | Nature | Subject Title | Hours/Week | Duration of Exam (hrs) | CA | SE | Tot | Credits |
|-------|-----------------------|---------------------|------------------------------------|------------|------------------------|----|----|-----|-----------|
| 1 | 17UCCC31/ 17UCEC31 | Part-III Core 3 | Promotional Marketing | 6 | 3 | 25 | 75 | 100 | 4 |
| 2 | 17UCCC32/ 17UCEC32 | Part-III Core 4 | Accounting for Firms | 5 | 3 | 25 | 75 | 100 | 4 |
| 3 | 17UCCC33 | Part-III Core 5 | Data Base Management System* | 4 | 3 | 25 | 75 | 100 | 4 |
| 4 | 17UCCCP1 | Part-III Core 6 | RDBMS LAB* | 4 | 3 | 40 | 60 | 100 | 4 |
| 5 | 17UCCA31/ 17UCEA31 | Part-III Allied3 | Statistical Methods I | 6 | 3 | 25 | 75 | 100 | 5 |
| 6 | 17UCCSP3 | Part-IV SBS 3 | OOPS LAB(C++)* | 3 | 3 | 40 | 60 | 100 | 3 |
| 7 | 17UCCN31/ 17UCEN31 | Part-IV NME 1 | Salesmanship | 2 | 3 | 25 | 75 | 100 | 2 |
| | | | Total | 30 | | | | | 26 |

* Denotes alternative paper for Computer papers in B.Com (CA) course.

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| | | |
|----------------------------|--|---|
| PART - III CORE | Title : PROMOTIONAL MARKETING | Subject Code :17UCC C31/ 17UCE C31 |
| Semester : III | HOURS : 6 hours / Week | CREDITS : 4 |

Objectives:

- **To know the fundamental concepts of salesmanship.**
- **To enrich the knowledge of in personal selling.**

Unit I Promotional Mix

Introduction – promotional activities – selling, promotion and sales promotion - Need and objectives of promotional activities – major promotional tools – forms of sales promotion.

Unit II Personal selling

Salesmanship – Introduction – Definition – objectives of personal selling – duties of a salesman – qualities of a successful salesman – physical, mental, social and moral qualities – types of salesmen – process of personal selling – reasons for failure of salesman. Sales manager – qualities, duties and responsibilities.

Unit III Sales Promotion

Introduction – Definition – Importance – objectives – reasons for growth – advantages and limitations – kinds of sales promotion – consumer, dealer and sales force promotion.

Unit IV Advertising

Introduction – Definition – Objectives – Advantages and Limitations. Types of Advertising - Advertising and salesmanship – Advertising and sales promotion – Failure of Advertising - Advertisement copy – qualities – elements. Advertising agency – selection.

Unit V Advertising Media

Introduction – selection of advertising media – kinds of media – Indoor advertising – outdoor advertising – direct advertising – promotional advertising – merits and limitations of advertising.

Book for Study:

R.S.N.Pillai & Bagavathi, Modern Marketing Principles and Practices, Sultan chand publishers, New Delhi.

Books for Reference:

1. Marketing, Dr.N.Rajan Nair, Sultan Chand Publishers.
2. Principles of Marketing and Salesmanship. J.C.Sinha, R.Chand & Co



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|----------------------------|---|--|
| PART - III CORE | Title : ACCOUNTING FOR FIRMS | Subject Code :17UCC C32 / 17UCE C32 |
| Semester : III | HOURS : 5 hours / Week | CREDITS : 4 |

Objectives:

- **To know the concepts of partnership firm.**
- **To enrich the knowledge of partnership accounting including insolvency.**

Unit I

Partnership Accounts – Partnership – Definition – partners – types – provisions relating to partnership accounting – capital and current accounts of partners – fixed and fluctuating – Appropriation of profits – past adjustment and guarantee.

Unit II

Admission of partners – calculation of new profit sharing ratio – adjustment of undistributed profits, losses and reserves – revaluation of assets and liabilities – treatment of goodwill – adjustment of capital of partners after admission.

Unit III

Retirement of partners – Transfer of balance due to retired partner – Purchase of retired partner’s share by the remaining partners – Death of a partner – settlement of amount due to legal representatives of deceased partner.

Unit IV

Sale of firm to a company – dissolution of firm – accounting treatment.

Unit V

Insolvency of a partner – decision in Garner Vs Murray case – insolvency of all partners – piece meal distribution – proportionate capital method – maximum loss method.

Question Paper Pattern : 70% Problem, 30% Theory

Book for Study:

Advanced accountancy - T.S.Reddy and A.Murthy, Margam Publications.

Books For Reference:

1. Advanced accountancy - M.A.Arulanandam and K.S.Raman.
2. Advanced accountancy - R.L.Gupta and Radhaswamy.
3. Partnership accounting - L.P.Ramalingam and T.S.Jeya kumar.



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| PART - III CORE | Title : DATA BASE MANAGEMENT SYSTEM | Subject Code :17UCC C33 |
| Semester : III | HOURS : 4 hours / Week | CREDITS : 4 |

Objectives:

- To know the importance of Data Base Management.
- To understand the Basic concepts of RDBMS.
- To develop the knowledge of SQL / PL

Unit I Data, Information and Information Processing

Definition of Data, information – history of information – quality of information – information processing – integrated management information.

Unit II Introduction to DBMS

Introduction – Why a data base? – characteristics of data in a database – database management system – why DBMS? – Types of database management system: hierarchical model – network model – relational model.

Unit III Entity-Relationship(E-R) modeling and Data Normalization

Introduction to E-R modeling – definition of E-R model – Components of E-R model. Introduction to Normalization –First Normal Form (1NF), Second Normal Form(2NF), Third Normal Form(3NF).

Unit IV Introduction to RDBMS

RDBMS Terminology -The relational Data Structure – Tables - Views –Queries and Sub Queries – Aggregate Functions.

Unit V Introduction to PL/SQL

PL/SQL Variables – PL/SQL data types – Control Structures – Cursors – PL/SQL Triggers.

Book for Study:

Alexis Leon & Mathews Leon – Data base management systems – Leon Vikas Publishing, Chennai, 2002.

Books for Reference:

1. Database Management Systems – Raghu Ramakrishnan / Johannes Gehrke – Mc Graw Hill, Third Edition, 2003.
2. Modern Database Management – Fred R. Mc Fadden, Jeffrey A. Hoffer & Maruy B. Precott – 5th Edition, Pearson Education Asia, 2001.



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|----------------------------|-------------------------------|--------------------------------|
| PART - III CORE | Title : RDBMS LAB | Subject Code :17UCC CP1 |
| Semester : III | HOURS : 4 hours / Week | CREDITS : 4 |

Objectives:

- To understand the concepts of Table creation in SQL.
- To manipulate the data from the table.
- To develop programming using SQL/PL.

SQL – Table Creation, Queries and Subqueries

1. Create an Employee, Programmer, Software and Studies Table.
2. Implementation of Queries and Subqueries – at least 10 queries.

PL/SQL Programs

3. To find the Biggest of Three numbers.
4. To check Leap year or not.
5. To find the Factorial of a given number.
6. To find the sum of digits of a given number.
7. To Reverse the given string.
8. Programs using explicit cursors and implicit cursors.
9. Programs using Procedure and Function.
10. Programs using database Triggers.

Note : Internal – 40 marks and External – 60 marks.

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held on 15-3-2017

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|------------------------------|--|--|
| PART - III ALLIED | Title : STATISTICAL METHODS-I | Subject Code : 17 UCC A31/ 17 UCE A31 |
| Semester : III | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To know the basic function of statistics.
- To do the statistical problems of measure of central tendency, dispersion and skewness.
- To understand Time – Series.

Unit I Introduction

Statistics-meaning, definition, growth and functions – Importance, limitations, misuse of statistics – statistical methods – formation of frequency distribution.

Unit II Measures of Central Tendency

Introduction, Types of Averages- Arithmetic mean, median, mode, Geometric mean and Harmonic mean.

Unit III Measures of Dispersion

Introduction, Importance of dispersion- methods of measuring dispersion - Range, Quartile deviation, mean deviation, standard deviation, combined standard deviation - co-efficient of variation.

Unit IV Measures of Skewness

Introduction, definition – measures of skewness - absolute skewness and relative measures– Karl pearson’s co-efficient of skewness – Bowley’s measure of skewness - Kelley’s co-efficient of skewness.

Unit V Time series

Introduction – Components of Time series – Secular trend – Seasonal variation – Cyclical variation – Irregular variation – Measurement of Trend – semi-average method – moving average method – method of least squares.

Question Paper Pattern : 70% Problem, 30% Theory

Book for study:

Statistical Methods – Theory and Practice – Dr.M.Manoharan, Palani paramount publications.

Books for reference:

1. Statistical Methods – S.P.Gupta, Sultan chand & sons
2. Statistics – R.S.N. Pillai & Bagavathi



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|--|---|----------------------------------|
| PART - IV SKILL BASED | Title : OBJECT ORIENTED PROGRAMMING (OOP) in C++ LAB | Subject Code : 17 UCC SP3 |
| Semester : III | HOURS : 3 hours / Week | CREDITS : 3 |

Objectives:

- To understand basic concepts of OOPS with C++.
 - To enrich the programming knowledge.
 - To go through the OOPS Programming.
1. Arithmetic Operations of given any two numbers.
 2. Calculation of Simple Interest and Compound Interest
 3. Sum and Average of "N" numbers.
 4. Calculation of Electricity Bill
 5. Sum of Series
 6. Sum of digits
 7. Fibonacci Series
 8. Armstrong number or not
 9. Ascending order
 10. Factorial of a given number
 11. Programs using Class and Object
 12. Programs using Inheritance

Note : Internal – 40 marks and External – 60 marks.

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|-----------------------|-------------------------------|--|
| PART - IV NME | Title : SALESMANSHIP | Subject Code : 17 UCC N31/ 17 UCE N31 |
| Semester : III | HOURS : 2 hours / Week | CREDITS : 2 |

Objectives:

- **To understand the components of Personal Selling.**
- **To enrich the knowledge of salesmanship.**

Unit I

Personal selling-definition- objectives of personal selling- components of personal selling- salesmanship- definition- features-objectives- Is salesmanship an art or science?- Is salesmanship productive? – selling methods (tender, selling through discussion, door to door selling and over the counter selling (OTC)).

Unit II

Benefits of salesmanship- advantages of salesmanship to –producers, distributors, consumers, community and salesman-duties of salesman- characteristics of a successful salesman- criticism against salesmanship.

Unit III

Qualities of a good salesman-physical, mental, social, character or moral.

Unit IV

Types of salesmanship and salesmen-order taking salesmanship- creative salesmen ship – competitive salesmanship- classification of salesmen:- manufacturers salesman, wholesaler (merchant) salesmen, retailers (consumers) salesmen, specialty salesmen, service salesmen, functions, duties and responsibilities of a salesmen.

Unit V

Remuneration to salesmen- good remuneration plan- objectives- essentials – methods.

Book for Study:

Advertising and salesmanship – P.Saravanel, S.Sumathi , Margam Publication, Chennai17.

Book for Reference:

Modern Marketing, Principles and practices – R.S.N.Pillai, Bagavathy, Sulthan Chand & sons, New Delhi -110 055.

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IV SEMESTER

| S. No | Sub. Code | Nature | Subject Title | Hours/Week | Duration of Exam (hrs) | C A | SE | Tot | Credits |
|-------|------------------------|----------------------|------------------------|------------|------------------------|-----|----|-----|-----------|
| 1 | 17UCCC41/ 17UCE C41 | Part-III Core 7 | Special Accounts | 5 | 3 | 25 | 75 | 100 | 5 |
| 2 | 17UCCC42/ 17UCE C42 | Part-III Core 8 | Entrepreneurship | 6 | 3 | 40 | 60 | 100 | 4 |
| 3 | 17UCCC43 | Part-III Core 9 | Visual programming* | 4 | 3 | 25 | 75 | 100 | 4 |
| 4 | 17UCCCP2 | Part-III Core 10 | Visual Basic Lab* | 4 | 3 | 25 | 75 | 100 | 4 |
| 5 | 17UCCA41/ 17UCE A41 | Part-III Allied 4 | Statistical Methods II | 6 | 3 | 25 | 75 | 100 | 5 |
| 6 | 17UCCSP4/ 17UCESP2 | Part-IV Skilled 4 | Commerce Practical Lab | 3 | 3 | 40 | 60 | 100 | 3 |
| 7 | 17UCCN41/ 17UCE N41 | Part-IV NME 2 | Advertising | 2 | 3 | 25 | 75 | 100 | 2 |
| 8 | | Part-V | Extension Activities | | | | | 100 | 1 |
| | | | Total | 30 | | | | | 28 |

* Denotes alternative paper for Computer papers in B.Com (CA) course.



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|----------------------------|---------------------------------|---|
| PART - III CORE | Title : SPECIAL ACCOUNTS | Subject Code :17UCC C41/ 17UCE C41 |
| Semester : IV | HOURS : 5 hours / Week | CREDITS : 5 |

Objectives:

- **To enrich the knowledge of accounting on special concerns.**
- **To understand the accounting procedure of branch, Hire Purchase and Royalties.**
- **To know how to make fire claims.**

Unit I

Fire insurance claims – need – types of fire insurance policies – loss of stock claim – loss of profits claim - computation of claims – Average clause.

Unit II

Hire purchase accounting – features – accounting treatment – calculation of interest – cash price – default and repossession – Hire purchase trading accounts – debtors method only – Instalment purchase system – Hire purchase Vs Instalment system – Accounting treatment in the books of Buyers and Vendors.

Unit III

Branch accounting – objects – types of branches – accounting treatment in respect of dependent branches – Debtors’ system – Goods invoiced at cost – Goods invoiced at selling price – Stock and Debtors system – (Excluding Wholesale branch,Independent and Foreign branches) – Departmental accounting – need – advantages – distinction between departments and branches – methods and techniques of departmental accounting – apportionment of expenses – Interdepartmental transfers – at cost price – at selling price – stock reserve.

Unit IV

Royalty accounts – meaning of terms Minimum rent, Short working and recoupment of short working – Accounting treatment in the books of lessor and lessee(Excluding sublease).

Unit V

Insolvency accounts – Individual and firms – Distinction between balance sheet and statement of affairs – preparation of statement of affairs and deficiency accounts.

Note: Question Paper Pattern: 70% Problems, 30% Theory

Book for study:

Advanced Accountancy – T.S.Reddy & A.Murthy, Margham Publications.

Books for Reference:

1. Advanced Accountancy - R.L.Gupta & Rahaswamy
2. Advanced Accountancy – M.A.Arulanandam and K.S.Raman
3. Advanced Accountancy – Jain & Narang.



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|----------------------------|---------------------------------|---|
| PART - III CORE | Title : ENTREPRENEURSHIP | Subject Code :17 UCC C42/ 17 UCE C42 |
| Semester : IV | HOURS : 6 hours / Week | CREDITS : 4 |

Objectives:

- **To understand the importance of entrepreneurship.**
- **To know the functions and role of women in entrepreneurship.**
- **To enrich the knowledge of project formulation.**

Unit I

Entrepreneurship – meaning –definition – importance- entrepreneur –meaning – definition – function- qualities – types – distinction between an entrepreneur and manager – entrepreneur competencies – role for entrepreneurs in economic development.

Unit II

Women entrepreneurs – concept – functions and role of women entrepreneurs –qualities – reasons for starting an enterprise – problems of women entrepreneurs – factors affecting entrepreneurial growth – economic and non-economic factors – personality, psychological, sociological factors.

Unit III

Institutional finance to entrepreneurs – State financial corporations’ – State industrial development corporations – the Tamilnadu Industrial Investment Corporation limited – commercial banks – institutions assisting entrepreneur – District industries centre – organizational set up – functions – industrial estates – meaning – types.

Unit IV

Incentives and subsidies – need for incentives – advantages and problems – schemes of incentives in operation – incentives to small scale industries – state incentives – central incentives – taxation benefits to SSI.

Unit V

Project formulation – significance – stages of project formulation – project report – meaning – need- preparation of project report – contents of a good project report.

Book for Study:

Entrepreneurial Development – Dr.L. Rengarajan

Books for Reference:

1. Entrepreneurial Development – C.P. Gupta & N.P. Srinivasan
2. Entrepreneurial Development - Gordon & Natarajan
3. Entrepreneurial Development – Jayashree Suresh.



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|----------------------------|---------------------------------------|--------------------------------|
| PART - III CORE | Title : VISUAL PROGRAMMING | Subject Code :17UCC C43 |
| Semester : IV | HOURS : 4 hours / Week | CREDITS : 4 |

Objectives:

- To understand the visual programming concept.
- To understand the forms using control.
- To know fundamentals of VB Project.

Unit I Introduction

Starting & Exiting Visual Basic – Using Project Explorer – Working with Forms – Using Toolbox.

Unit II Using Intrinsic Visual Basic Controls

Labels and Textbox controls – Using Command Button control – Using Frame, Checkbox, option Button controls – List Box and Combo Box controls.

Unit III Using Control Statements

if – Select Case – Do - For – Exit Statements.

Unit IV Using Dialogue Boxes

MsgBox – Input Box – Common Dialogue controls – Open & Save as Dialog Boxes

Unit V Using Menus

Creating Menus – Adding code to Menu – Creating Shortcut Menu.

Books for study:

Teach Yourself Vb 6 – Scott Warner -Tata Mc Graw Hill, New Delhi, 1999

Books for reference:

1. Mastering Visual Basic 6 – Evangel Pertoutsos – BPB Publishers
2. Visual Basic 6 from the Ground up – Gray Cornell – TMH, New Delhi, 1999



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|----------------------------|---------------------------------|--------------------------------|
| PART - III CORE | Title : VISUAL BASIC LAB | Subject Code :17UCC CP2 |
| Semester : IV | HOURS : 4 hours / Week | CREDITS : 4 |

Objectives:

- To develop a VB Project using forms.
 - To enrich the knowledge of Programming in VB.
 - To understand the Database connection.
1. To Display Welcome Message using Command button & Text Box.
 2. Simple Arithmetic operations and check odd or even no.
 3. Checking Armstrong number or not.
 4. To generate Fibonacci Series
 5. To display DATE and TIME using Timer Control.
 6. To change form Background color using HScroll/VScroll
 7. To change form Background color using Menu Editor.
 8. Menu Editor using MDI Form
 9. To Add item and Delete item using List Box
 10. To prepare Electricity Bill (EB) calculation.
 11. String Manipulations.
 12. To calculating Students Mark List
 13. To Create user Login and Password
 14. Employee Details using DAO control

Note : Internal 40 Marks and External 60 Marks.

Passed in the BOS Meeting
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|------------------------------|---|--|
| PART - III ALLIED | Title : STATISTICAL METHODS-II | Subject Code : 17 UCC A41/ 17 UCE A41 |
| Semester : IV | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To have a study on Correction and Regression analysis.
- To understand the concepts of Association of Attributes and index numbers.
- To know the features of vital statistics.

UNIT I Correlation Analysis

Meaning, definition, types of correlation - Positive and negative, Simple and Total, Partial and multiple, linear and non-linear. Methods of studying correlation - Scatter diagram, Karl pearson, rank correlation and concurrent deviation method.

UNIT II Regression Analysis Introduction, Meaning, Correlation Vs regression, regression line, Regression equation - Least square method - Deviations taken from arithmetic means of x and y - Deviations taken from assumed mean.

UNIT III Association of Attributes Introduction, Types of Association - Positive Association, Negative Association, Independent Association. Methods of studying Association - Frequency method, Proportion Method, Yule’s Co-efficient of Association.

UNIT IV Index Numbers Introduction, Types of Index numbers - Price Index, Quantity Index, Value index - Problems in the construction of index numbers - Methods of Constructing Index numbers - Quantity or volume index numbers, value index numbers. Laspeyre, Paasche, Bolwey, Fisher Ideal and Kelly’s methods.

UNIT V Vital Statistics Introduction, Methods of obtaining vital statistics – Census method, Registration method, Analytical method, Measurement of fertility – Crude birth rate, General fertility rate, specific fertility rate, Total fertility rate - Reproduction rates – Gross Reproduction Rate, Net Reproduction Rate – Measurement of mortality – Crude death rate and specific death rate.

Note: Question Paper Pattern: 70% Problems , 30% Theory.

Books for Study:

Statistical Methods-Theory and Practice – Dr.M.Manoharan, Paramount publications, Palani, Tamilnadu.

Books for Reference:

1. Statistical Methods – S.P.Gupta, Sultan Chand & Sons, New Delhi.
2. Statistics – R.S.N.Pillai & Bagavathi, S.Chand & Company Pvt Ltd, New Delhi.



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|----------------------|-------------------------------|----------------------------------|
| PART - IV | Title : COMMERCE | Subject Code : 17 UCC SP4 |
| SKILL BASED | PRACTICAL - LAB | |
| Semester : IV | HOURS : 3 hours / Week | CREDITS : 3 |

Objectives:

- To enrich the knowledge of commercial practices.
- To provide practical experience in filling up of commercial forms.
- To know the real meaning of Advertisement.

Unit I

Layout of a business Letter – Designing of forms for office purpose – Preparation of Vouchers, Invoice, Cash receipts, Debit Note, Credit Note, Promissory Note.

Unit II

Format of Joint Stock Company Balance Sheet – model of Partnership Deed - statement of affairs of an insolvent – Specimen of Cost Sheet – Payroll and Wage sheet – Form of Bin card – Filling of material order form – material requisition form.

Unit III

Filling up Equity share Application form – mutual fund form – specimen of share certificate, Mutual fund certificate, Bond certificate – Filling up of Share Transfer Deed for name transfer and proxy form.

Unit IV

Collection of different types of advertisements – Preparation of an advertisement copy – analyzing brand names – Introduction of a product in the market – Currencies of different countries.

Unit V

Filling up of Insurance Policy Proposals, Nomination form, Assignment form, medical form – format of premium receipt – Filling up of Income Tax returns – PAN card application – Applying for Income Tax Refund – Specimen of Passport form – Filling up of know your customer form.

Note: Students have to submit a Practical Note Book/File consisting of the specimen format of all the above documents mentioned in the syllabus. (Internal 40, External 60 marks)

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|----------------------|-------------------------------|--|
| PART - IV NME | Title : ADVERTISING | Subject Code : 17 UCC N41/ 17 UCE N41 |
| Semester : IV | HOURS : 2 hours / Week | CREDITS : 2 |

Objectives:

- To enrich the knowledge of advertising.
- To study the different aspects of advertising.

Unit I

Introduction-Evolution-Definition-Basic features- meaning of advertising- objectives of advertising- advertising and advertisement-advertising and publicity-advertising and salesmanship-advertising and promotion.

Unit II

Functions of advertising- commercial functions- economic functions-psychological functions-social functions- primary and secondary functions of advertising-specific reasons for advertising.

Unit III

Benefits of advertising-advantages –to the manufacturers-to the wholesalers-to the retailers-to the salesmen-to the consumers and to the community.

Unit IV

Criticism of advertising-Is advertising an economic waste?-Kinds of advertising-product, institutional, commercial, Non-commercial, relational and emotional, National and local advertising; Advertisement copy-qualities of a good advertisement copy.

Unit V

Advertising Media- Indoor-Outdoor advertising- Merits and demerits.

Book for Study:

Advertising and salesmanship – P.Saravanel,S.Sumathi ,Margam Publication, Chennai.

Book for Reference:

Modern Marketing, Principles and practices – R.S.N.Pillai, Bagavathy, Sulthan Chand & sons, New Delhi -110055.

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V –SEMESTER

| Sl. No | Subject Code | Nature | Subject Title | Hrs/ Week | Duration of Exam Hrs | C A | SE | Tot | Credits |
|--------------|------------------------|----------------------|-------------------------------|-----------|----------------------|-----|----|-----|-----------|
| 1 | 17UCCC51/ 17UCE C51 | Part-III Core | Corporate Accounting | 6 | 3 | 25 | 75 | 100 | 5 |
| 2 | 17UCCC52/ 17UCE C52 | Part-III Core | Income Tax Law and Practice I | 6 | 3 | 25 | 75 | 100 | 4 |
| 3 | 17UCCC53 | Part-III Core | Introduction to Multimedia * | 6 | 3 | 25 | 75 | 100 | 4 |
| 4 | 17UCCE51/ 17UCE E51 | Part-III Elective | Practical Costing | 6 | 3 | 25 | 75 | 100 | 5 |
| 5 | 17UCCEP1 | Part-III Elective | Multimedia Lab * | 6 | 3 | 40 | 60 | 100 | 5 |
| 6 | 16USS S51 | Self Study | Soft Skills | - | - | - | - | 100 | - |
| Total | | | | 30 | | | | | 23 |

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|----------------------------|---|---|
| PART - III CORE | Title : CORPORATE ACCOUNTING | Subject Code :17 UCC C51/ 17 UCE C51 |
| Semester : V | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To provide knowledge of corporate accounting.
- To know about the accounting aspects of shares and debentures.
- To do Problems on Amalgamation, Absorption and Reconstruction.

UNIT I

Shares – Introduction – types of shares – accounting procedures for issue of equity and preference shares at par, at discount and at premium – calls-in-arrears – calls-in-advance - forfeiture and reissue – rights issue – bonus issue – issue of shares for consideration other than cash.

UNIT II

Redemption of preference shares and debentures – Introduction – accounting procedure for issue of debenture at par, at discount and at premium – redemption of debentures – methods – installment – lottery – sinking fund (simple problems only)

UNIT III

Profit or loss prior to incorporation – final accounts of joint stock – companies excluding managerial remuneration.

UNIT IV

Amalgamation , absorption and external reconstruction of joint stock companies.

UNIT V

Alteration of share capital and internal reconstruction – reorganization through surrender of shares.

Note : Question Paper Pattern : 70% Problems , 30% Theory.

Book for study

Advanced Accountancy – T.S. Reddy and A.Murthy

Books for Reference :

1. Advanced Accountancy – M.A.Arulanandam and K.S.Raman
2. Advanced Accountancy – R.L.Gupta and Radhaswamy

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|----------------------------|--|---|
| PART - III CORE | Title : INCOME TAX LAW AND PRACTICE – I | Subject Code :17 UCC C52/ 17 UCE C52 |
| Semester : V | HOURS : 6 hours / Week | CREDITS : 4 |

Objectives:

- To know the concept of Income Tax Act.
- To understand the exempted income U/S 10.
- To do Problems on computation of taxable income.

UNIT I

Income Tax Act, 1961-Definition-Income-Assessment-Assessment Year-Previous Year-Person-Assessee-Resident-Resident but not ordinarily resident-Non-resident-Deemed Income-Capital receipts and Revenue Receipts-Capital expenditure and Revenue expenditure

UNIT II

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, charitable trust u/s 11, 12, and 13, political parties u/s 13A.

UNIT III

Computation of taxable income-Income from Salary-Provident fund-Allowances-Perquisites-Deduction u/s 16/-Income from House Property.

UNIT IV

Profits and gains from Business or Profession-Depreciation and other deductions.

UNIT V

Capital Gains-Exemptions STCG, LTCG-income from other sources.

Note: Question Paper Pattern : 70% Problems, 30% Theory.

Book for Study:

Income Tax Theory, Law and Practice-T.S.Reddy and Y.Hari Prasad Reddy

Books for Reference:

1. Student Guide to Income Tax-Vinod K.Singhania
2. Income Tax Law and Practice-Bagavathi Prasad

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held on 15-3-2017

Signature of Chairman/HOD



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| | | |
|----------------------------|---|---------------------------------|
| PART - III CORE | Title : INTRODUCTION TO MULTIMEDIA | Subject Code :17 UCC C53 |
| Semester : V | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To understand the basic concepts of multimedia.
- To know about us age of multimedia in current Trend.
- To enrich the knowledge of Current multimedia.

Unit I

INTRODUCTION

Products and Evaluation – Hardware, Operating Systems and Software – Objectives – Brief History of Multimedia – What is Multimedia? – Resources of Multimedia Developers.

Unit II

TYPES OF PRODUCTS

Evaluation – Computer Architecture – Computer Architecture Standards – Operating Systems : Definition – Functions - Types.

Unit III

TEXT AND GRAPHICS

Elements of Text – Hypertext – Elements of Graphics – Images and Color – Graphics File and Application Formats.

Unit IV

DIGITAL AUDIO & VIDEO

Characteristics of Sound and Digital Audio – MIDI – Audio File Formats – Background on Video – Characteristics of Digital Video.

Unit V

PRODUCT DESIGN & AUTHORING TOOLS

Classes of Products – Content Organizational strategies – Storyboarding – Categories of Authoring Tools.

Book for Study:

Multimedia Technology and Applications – David Hillman – Galgotia Publications Private Ltd., New Delhi, First Edition, 1998, Reprint 2002

Book for Reference :

Multimedia System Design – Prabhat K. Andleigh and Kiran Thakrar – PHI.

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| | | |
|--------------------------------|-------------------------------|----------------------------------|
| PART - III ELECTIVE | Title : MULTIMEDIA LAB | Subject Code : 17 UCC EP1 |
| Semester : V | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To develop programming in Multimedia using Flash.
- To create a multimedia Project.
- To understand a animation concept.

MULTIMEDIA LAB CYCLE
(Flash 8)

Flash

1. Create an object and moving an object using motion tween.
2. Create a Text animation using create motion tween to increase font size.
3. Create an object and moving an object along a given path using Guide Layer.
4. Create an object and moving an object using Shape tweening.
5. Demonstrate Masking Technique in Flash.
6. Demonstrate Text Animation in Flash.
7. Demonstrate Rotating an object.
8. Demonstrate Blinking an Image.
9. Create a movie which includes Scrolling text effects
10. Create a movie which includes Dangling text effects
11. Create a movie which includes Glowing text effects
12. Create a movie which includes Fading text effects
13. Create an appealing animation movie of your choice combining both motion tweening and shape tweening.
14. Add appropriate sound effects for the above animation.
15. Create an object using Action Script.

Note : Internal 40 Marks and External 60 Marks.

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|--------------------------------|----------------------------------|--|
| PART - III ELECTIVE | Title : PRACTICAL COSTING | Subject Code : 17 UCC E51/ 17 UCE E51 |
| Semester : V | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To provide knowledge of cost Accounting.
- To understand the elements of cost Accounting.
- To know the different methods of cost Accounting.

UNIT I

Cost accounting-meaning-objectives-importance-cost accounting Vs financial accounting-classification and elements of cost-preparation of cost sheet.

UNIT II

Material-purchase of materials-purchases procedure-store keeping-different level of stock-methods of pricing material issues: FIFO,LIFO,Simple and Weighted average.
Labour : Methods of remunerating labour-incentives wage plans-ascertaining labour cost-chargeable expenses-meaning and examples.

UNIT III

Overheads-meaning-classification-allocation-apportionment-absorption(Simple problems only)-machine hour rate.

UNIT IV

Methods of costing-job costing-process costing-normal and abnormal loss-joint product and by product.

UNIT V

Reconciliation of cost and financial accounting-reasons-procedure for reconciliation-operating costing : Hotel-Cinema-Transport.

Note: Question Paper Pattern : 70% Problems, 30% Theory.

Book for Study:

1. Cost Accounting-Reddy and Murthy, Margham Publishers, Chennai.

Books for Reference:

1. Cost Accounting-Ramachandran and Srinivasan
2. Cost Accounting –Nigam, Naranga and Seghal



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VI –SEMESTER

| Sl. No | Sub Code | Nature | Subject Title | Hrs/ Week | Duration of Exam Hrs | C A | SE | Total | Credits |
|--------------|------------------------|----------------------|-----------------------------------|-----------|----------------------|-----|----|-------|-----------|
| 1 | 17UCCC61/ 17UCE C61 | Part-III Core | Income Tax Law and Practice II | 6 | 3 | 25 | 75 | 100 | 5 |
| 2 | 17UCCC62/ 17UCE C62 | Part-III Core | Services Accounting | 6 | 3 | 25 | 75 | 100 | 4 |
| 3 | 17UCCC63 | Part-III Core | E-Commerce * | 6 | 3 | 25 | 75 | 100 | 4 |
| 4 | 17UCCCV1 | Part-III Core | Project Work * | 6 | 3 | 40 | 60 | 100 | 5 |
| 5 | 17UCCE61/ 17UCEE61 | Part-III Elective | Accounting for Managers | 6 | 3 | 25 | 75 | 100 | 5 |
| 6 | 16UGKB61 | Self Study | General Knowledge | - | - | - | - | 100 | - |
| Total | | | | 30 | | | | | 23 |

* Denotes alternative paper for Computer papers in B.Com (CA) course.

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|----------------------------|---|---|
| PART - III CORE | Title : INCOME TAX LAW AND PRACTICE - II | Subject Code :17 UCC C61/ 17 UCE C61 |
| Semester : VI | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To know the assessment procedure for different assessee.
- To gain knowledge of filing of Returns and deductions.

UNIT I

Clubbing of Income-Set-off and Carry forward of Losses-Deductions from Gross Total Income u/s 80C, 80D; 80DD, 80E, 80G, 80GGB, 80QQB, 80U.

UNIT II

Assessment of Individual and Hindu Undivided Family.

UNIT III

Assessment of Partnership firm and Association of persons.

UNIT IV

Return of Income-Submission of return of Income-Return of Loss-Related Return-Revised return-Procedure for assessment-Self assessment-Re-assessment-Best judgment assessment-Ex-party assessment-Rectification of mistakes-Reopening of assessment.

UNIT V

Deduction and Collection of Tax at Source-Advance Payment-Tax refunds-Income under 'Net of Tax'-Consequences of failure to deduct or pay tax-Tax credit certificate-Tax clearance certificate.

Note: Question Paper Pattern: 70% Problems, 30% Theory.

Book for Study:

Income Tax Theory, Law and Practice-T.S. Reddy and Y. Hari Prasad Reddy.

Books for Reference:

1. Students Guide to Income Tax-Vinod K.Singhania
2. Income Tax Law and Practice-Bhagavathi Prasad



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|----------------------------|------------------------------------|---|
| PART - III CORE | Title : SERVICES ACCOUNTING | Subject Code :17 UCC C62/ 17 UCE C62 |
| Semester : VI | HOURS : 6 hours / Week | CREDITS : 4 |

Objectives:

- To enrich accounting knowledge for service sector.
- To Gain knowledge of accounting specifically on insurance, Voyage, educational institutions, hospitals and others.

UNIT I:

Accounts of Charitable trusts and libraries – Capital expenditure and Revenue expenditure – Capital receipts and Revenue receipts – Preparation of final accounts.

UNIT II:

Accounts of Educational Institutions - Preparation of final accounts. Accounts of Hospitals-preparation of final accounts.

UNIT III:

Contract Account of Builders-Important terms-Profit or Loss on incomplete Contracts and contract nearing completion-Preparation of Contract Account and Balance Sheet.

UNIT IV:

Voyage Accounts -Introduction-Specialised terms used in Voyage Accounts-Preparation of voyage Account-Unfinished voyage.

UNIT V:

Insurance Company Accounts - Introduction -Preparation of final Accounts of Life Insurance companies-Revenue Account-Profit and Loss Account and Balance Sheet. Accounts of General Insurance companies-Preparation of final Accounts.

Question Paper Pattern : 70% Problem, 30% Theory

Book for Study:

1. T.S.Reddy and A.Murthy-‘Advanced Accountancy’-Margham Publications

Books for Reference:

1. S.P. Jain and K.L.Narang-‘Advanced Accountancy’-Kalyani Publications, Ludhiana.
2. S.P. Jain and K.L.Narang- Practical Problems in Advanced Accounting Volume-I Kalyani Publisher.



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|----------------------------|-------------------------------|--------------------------------|
| PART - III CORE | Title : E-COMMERCE | Subject Code :17UCC C63 |
| Semester : VI | HOURS : 6 hours / Week | CREDITS : 4 |

Objectives:

- To know about basic concept of Electronic concept.
- To understand the Electronic Payment system.
- To enrich the usage of Various Smartcards.

UNIT I

Introduction: E-Commerce Framework-Anatomy of E-commerce Applications-
Network Infrastructure for E-Commerce: Components of 1-Way-Network Access
Equipment-Internet Terminology.

UNIT II Electronic Payment Systems: Types-Digital Token-Based Electronic Payment
Systems-Smart Cards and Credit Card Electronic payment system-Risk-Designing electronic
payment system.

UNIT III Electronic Data Interchange: EDI; Legal, Security and Privacy issues-EDI
Software Implementation-value-Added Network- Internet Based EDI.

UNIT IV Consumer-Oriented Electronic Commerce: Consumer-Oriented Applications-
Mercantile process Models-Mercantile Models From the Consumer’s Perspective-Mercantile
Models from the Merchant’s perspective.

UNIT V Network Security and Fire Walls: Client Server Network Security-Emerging
Client server security Threads-Firewalls and Network Security-Data and Message Security-
Encrypted Documents and Electronic Mails.

E-Commerce and www: Hypertext publishing-Technology Behind the Web-Security and the
Web.

Unit I : 1.1, 1.3, 2.2,2.3 **Unit II:** 8.1 to 8.6 **Unit III:** 9.1,9.3,10.2,10.4 & 10.5

Unit IV: 7.1 to 7.4 **Unit V:** 5.1 to 5.4, 5.6, 6.3 to 6.5

Book for study:

Ravi Kala Kota & Andrew B Winston-“Frontiers of Electronic commerce”

Books for Reference:

1. Bharat Bhasker , “Electronic Commerce”, TMH Publishing Co Ltd – 2006
2. Dr.C.S.Rayudu, “E-Commerce & E-Business”, Himalaya publication – 2004



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|----------------------------|-------------------------------|--------------------------------|
| PART - III CORE | Title : PROJECT WORK | Subject Code :17UCC CV1 |
| Semester : VI | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To provide knowledge for preparing a Project.
- To give practical experience for preparing & project.
- To enrich the programming knowledge while developing a project.

PROJECT WORK & VIVA-VOCE

Total Marks = 100
(Internal: 40 Marks & External: 60 Marks)

Internal Marks Distribution:

| | |
|-------------------------|-------------------|
| 1. First Review | = 20 Marks |
| 2. Second Review | = 20 Marks |
| | ----- |
| Total | = 40 Marks |
| | ----- |

External Marks Distribution:

| | |
|--------------------------|-------------------|
| 1. Project Report | = 20 Marks |
| 2. Presentation | = 20 Marks |
| 3. Viva – Voce | = 20 Marks |
| | ----- |
| Total | = 60 Marks |
| | ----- |



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|--------------------------------|--|--|
| PART - III ELECTIVE | Title : ACCOUNTING FOR MANAGERS | Subject Code : 17 UCC E61/ 17 UCE E61 |
| Semester : VI | HOURS : 6 hours / Week | CREDITS : 5 |

Objectives:

- To know the concepts of management accounting.
- To Gain knowledge of Ratio Analysis, cash and fund flow and bud jets.
- To understand marginal costing.

UNIT I

Management Accounting-Meaning-Definition-Characteristics-Scope-Objectives and Functions-Distinction between Financial Accounting and Management Accounting-Distinction between Management Accounting and Cost Accounting.

UNIT II

Ratio analysis-meaning-advantages-limitations-classification of ratios-computation of profitability ratios-turnover ratios-solvency ratios.

UNIT III

Funds Flow Statement-importance-limitations-Preparation of schedule of changes in working capital-calculation of funds from operations-funds flow statements(simple problem only)

Cash flow statement-meaning-importance-difference between funds flow and cash flow analysis-advantages-limitations-computation of cash from operations-cash flow statement as per AS3 (simple problems only)

UNIT IV

Cost-volume-profit analysis: Marginal cost and Break-Even analysis (including the application of Marginal costing for managerial decisions)

UNIT V

Budgeting and Budgetary control-meaning-objectives-advantages-limitations-essentials of successful budgetary control-classification of budgets-preparation of sales budget, production budget, cash budget and flexible budget.

Note : Question Paper Pattern : 70% problems, 30% Theory.

Book for study:

1. Management Accounting-Ramachandran & Srinivasan.

Books for reference:

1. Management Accounting-R.N.Antony.
Management Accounting-T.S.Reddy & Y. Hari Prasad Reddy.

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