

ALAGAPPA UNIVERSITY, KARAIKUDI
NEW SYLLABUS UNDER CBCS PATTERN (w.e.f. 2017-18)

B.Com. (COMPUTER APPLICATION) – PROGRAMME STRUCTURE

Sem.	Part	Course Code	Title of the Course	Cr.	Hrs./ Week	Max. Marks		
						Int.	Ext.	Total
I	I	7BCC111	Language Course – I - வணிகக்கடிதங்கள்	3	6	25	75	100
	II	712E	English Language Course – I	3	6	25	75	100
	III	7BCC1C1	Core-I – Advanced Accountancy– I	4	6	25	75	100
		7BCC1C2	Core-II– Relational Database Management System (RDBMS)	4	6	25	75	100
			Allied - I	5	5	25	75	100
IV	7NME1A/ 7NME1B/ 7NME1C	(1) Non-Major Elective – I – (a) தமிழ் மொழியின் அடிப்படைகள்/ (b) இக்கால இலக்கியம் / (c) Communicative English	2	1	25	75	100	
			Total	21	30	--	--	600
II	I	7BCC211	Language Course – II – அலுவலக மேலாண்மை	3	6	25	75	100
	II	722E	English Language Course – II	3	6	25	75	100
	III	7BCC2C1	Core – III – Advanced Accountancy – II	4	6	25	75	100
		7BCC2C2	Core – IV – Computer Networks	4	5	25	75	100
			Allied – II	5	5	25	75	100
IV	7BES2	(3) Environmental Studies	2	2	25	75	100	
			Total	21	30	--	--	600
III	III	7BCC3C1	Core – V – Tally	4	6	25	75	100
		7BCC3C2	Core – VI – C Programming	4	6	25	75	100
		7BCC3C3	Core – VII – Business Statistics	4	5	25	75	100
		7BCC3C4	Core – VIII – Advanced Accountancy – III	4	5	25	75	100
			Allied – III	5	5	25	75	100
	IV	7NME3A/ 7NME3B/ 7NME3C	(1) Non-major Elective – II – (a)இலக்கியமும் மொழிப்பயன்பாடும்/ (b) பழந்தமிழ் இலக்கியங்களும் இலக்கியவரலாறும் / (c) Effective Employability Skills	2	1	25	75	100
		7SBS3A1/ 7SBS3A2/ 7SBS3A3	(2) Skill Based Subjects – I	2	2	25	75	100
V	7BEA3	Extension activities	1	-	100	--	100	
			Total	26	30	--	--	800
IV	III	7BCC4C1	Core – IX–E-commerce and Internet	4	6	25	75	100
		7BCC4C2	Core – X – C++ Programming	4	5	25	75	100
		7BCC4C3	Core-XI–Advanced Accountancy– IV	4	5	25	75	100

		7BCC4C4	Core – XII – Business Mathematics	4	5	25	75	100
			Allied – IV	5	5	25	75	100
	IV	7SBS4B1/ 7SBS4B2/ 7SBS4B3	(2) Skill Based Subjects – II	2	2	25	75	100
		7BVE4/ 7BMY4/ 7BWS4	(4) Value Education / Manavalakalai Yoga / Women’s Studies	2	2	25	75	100
			Total	25	30	--	--	700
V	III	7BCC5C1	Core – XIII – Corporate Accounting	4	8	25	75	100
		7BCC5C2	Core – XIV – Income Tax-Law and Practice – I	4	8	25	75	100
		7BCCE1A/ 7BCCE1B	Elective – I - A) Operating System (or) B) Web Technologies	5	5	25	75	100
		7BCCE2A/ 7BCCE2B	Elective – II - A) Auditing (or) B) Costing	5	5	25	75	100
	IV	7SBS5A4/ 7SBS5A5/ 7SBS5A6/ 7SBS5A7	(2) Skill Based Subjects – I	2	2	25	75	100
			(2) Skill Based Subjects – I	2	2	25	75	100
			Total	22	30	--	--	600
VI	III	7BCC6C1	Core – XV – Java Programming	4	5	25	75	100
		7BCC6C2	Core–XVI–Income Tax – Law and Practice – II	4	5	25	75	100
		7BCC6C3	Core – XVII – Special Accounts	4	6	25	75	100
		7BCC6C4	Core – XVIII – Management Accountancy	4	5	25	75	100
		7BCCE3A/ 7BCCE3B	Elective – III- A) Dot net programming (or) B) Industrial Law	5	5	25	75	100
	IV	7SBS6B4/ 7SBS6B5/ 7SBS6B6/ 7SBS6B7	(2) Skill Based Subjects	2	2	25	75	100
			(2) Skill Based Subjects	2	2	25	75	100
			Total	25	30	--	--	700
			Grand Total	140	180	--	--	4000

B.Com. (COMPUTER APPLICAION)

**I YEAR – I SEMESTER
COURSE CODE: 7BCC1C1**

CORE COURSE - I – ADVANCED ACCOUNTANCY – I

Unit - I

Accounting Principles – Conventions and process – Double entry system – Rules – scope – limitations – collection and recording of financial data – journal – ledger – sub-division of journal – Trial balance.

Unit - II

Errors – Types – Rectification of errors – suspense Account – Bank Reconciliation Statement.

Unit - III

Depreciation accounting – all methods

Unit - IV

Final accounts of sole trading concerns – bill of exchange – Trading and accommodation bills– renewals – dishonour due to Insolvency – retiring of bills

Unit - V

Fire Insurance Claims – Average Clause – Loss of Stock

Text Book:

Advanced Accountancy – R.L.Gupta and M.Radhasamy

Books for Reference:

1. Advanced Accounts – M.C.Shukla and T.S.Grewal
2. An introduction to Accountancy – S.N.Maheswari
3. Advanced Accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy – S.P.Jain and K.L.Narang.

Note: The Question paper must contain 60% problems and 40% Theory.



**I YEAR – I SEMESTER
COURSE CODE: 7BCC1C2**

**CORE COURSE - II – RELATIONAL DATABASE MANAGEMENT SYSTEM
(RDBMS)**

Unit – I

Data base System Applications, data base System VS file System – View of Data – Data Abstraction – Instances and Schemas – data Models – the ER Model – Relational Model – Other Models – Database Languages – DDL – DML – database Access for applications Programs – data base Users and Administrator – Transaction Management – data base System Structure – Storage Manager – the Query Processor. History of Data base Systems - Data base design and ER diagrams

Unit – II

Introduction to the Relational Model – Integrity Constraint Over relations – Enforcing Integrity constraints – Querying relational data – Logical data base Design – Introduction to Views – Destroying / altering Tables and Views. Relational Algebra – Selection and projection set operations – renaming – Joins – Division

Unit - III

Form of Basic SQL Query – Examples of Basic SQL Queries – Introduction to Nested Queries – Correlated Nested Queries Set – Comparison Operators – Aggregate Operators – NULL values – Comparison using Null values – Logical connectivity's – AND, OR and NOT – Impact on SQL Constructs – Outer Joins – Disallowing NULL values – Complex Integrity Constraints in SQL Triggers and Active Data bases. Schema refinement – Problems Caused by redundancy – Decompositions – Problem related to decomposition – reasoning about FDS – FIRST, SECOND, THIRD Normal forms – BCNF

Unit – IV

Transaction Concept- Transaction State- Implementation of Atomicity and Durability – Serializability- Recoverability – Implementation of Isolation – Testing for serializability- Lock –Based Protocols – Timestamp Based Protocols- Validation- Based Protocols

Unit – V

Data on External Storage – File Organization and Indexing – Cluster Indexes, Primary and Secondary Indexes – Index data Structures – Hash Based Indexing – Tree base Indexing – Comparison of File Organizations – Indexes and Performance Tuning- Intuitions for tree Indexes – Indexed Sequential Access Methods (ISAM)

Text Books:

1. Raghurama Krishnan, Johannes Gehrke, Data base Management Systems, 3rd Edition, TATA McGrawHill.2003.
2. Silberschatz,Korth, Data base System Concepts,6th Edition, Tata McGraw Hill, 2011.

Books for Reference:

1. Sharad Maheshwari Ruchin jain, "Database Management Systems: Complete Practical Approach", Laxmi Publications, 2e, 2016.
2. Garcia-molina,"Database Systems The Complete Book",Dorling Kindersley India, 2009.



**I YEAR – II SEMESTER
COURSE CODE: 7BCC2C1**

CORE COURSE - III – ADVANCED ACCOUNTANCY – II

Unit - I

Accounts of Non-trading concerns

Unit - II

Average due date – calculation of interest – Account current – Red ink interest – forward and backward method – daily balance method.

Unit - III

Consignment account – normal loss – abnormal loss – calculation of unsold stock – cost price, invoice price and selling price effects – goods returned – loading factors.

Unit - IV

Joint venture accounts – methods – individual venture's book – memorandum method separate set of books method.

Unit - V

Single entry – methods – net worth method – conversion of single entry into double entry – missing information: debtors, creditors, B/R, B/P, Capital, cash purchase, sales, stock.

Books for Study:

- | | | |
|-------------------------|---|-----------------------------|
| 1. Advanced Accountancy | – | R.L.Gupta & M.Radhasamy |
| 2. Advanced Accountancy | – | M.C.Shukla & T.S.Grewal |
| 3. Advanced Accountancy | – | M.A.Arulanandam & K.S.Raman |
| 4. Advanced Accountancy | – | J.R.Batliboi |
| 5. Advanced Accountancy | – | V.Singharaj |
| 6. Advanced Accountancy | – | Jain & Narang |

Note: The question paper must contain 60% problems and 40% Theory.



**I YEAR – II SEMESTER
COURSE CODE: 7BCC2C2**

CORE COURSE - IV – COMPUTER NETWORKS

Unit - I

Building a Networks - Requirements - Layering and protocols - Internet Architecture-
Line configuration - Topology - Transmission Modes - Categories of Network: LAN, MAN,
WAN - Layering and protocols- OSI Layer. Physical Layer: Analog and Digital Signals
Performance - Transmission Media.

Unit – II

Data Link Layer: Internet Architecture – Network software – Performance ; Link
layer Services - Error Detection and correction – Introduction – Block Coding – Cyclic
Redundancy Check – Framing – Flow and error Control – Data link layer protocols: stop -
wait protocol and sliding window protocol -. Multiple Access Protocols: ALOHA – CSMA –
CSMA/CD

Unit – III

Network Layer: Circuit switching - packet switching - message switching - Virtual
circuit and Datagram subnets - Routing algorithm : Static routing -shortest path routing,
Flooding, Flow based routing - Dynamic routing - distance vector routing, link state routing -
Hierarchical routing, Broad cast, Multicast routing.

Unit – IV

Transport Layer: Process to process delivery – UDP – TCP - Connection oriented Vs
connectionless services. Applications and services: Remote Logon – Mail Exchange - File
Transfer - Remote Procedure Call - Remote File Access – Traditional applications -Electronic
Mail (SMTP, POP3, IMAP, MIME) – HTTP – Web Services – DNS – SNMP

Unit – V

Network Security – Cryptography – Encryption model – Transposition and
Substitution Ciphers– Symmetric key cryptography: DES – AES – Asymmetric key
cryptography: RSA

Text Books:

1. Computer Networks: A Systems Approach, 5th Edition Larry L.Peterson, Bruce
S.Davie, Morgan Kaufmann Publishers, 2011.
2. Computer Networks, 3rd Edition, Andrew S Tanenbaum, Pearson Education, 2010.
3. Data Communications and Networking,4th Edition,Behrouz A.Forouzan, TMH, 2009.

Books for Reference:

1. An Engineering Approach to Computer Networks, 2nd Edition, S.Keshav, Pearson
Education, 2008.
2. Data&Computer Communications,8th Edition,William Stallings,Prentice Hall,2006.



**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C1**

CORE COURSE - V – TALLY

Unit - I

Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Pre defined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.

Unit - II

Gateway of Tally – Accounts Information – Primary groups of capital nature – revenue nature– To create groups using single mode – multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – Gate way of Tally – Inventory information – Single stock group creation – multiple stock group creation – create stock category using single mode – multiple mode – configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.

Unit - III

Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – optional and Regular Vouchers – Gate way of Tally – Balance sheet – Profit and Loss Account.

Unit - IV

Gate way of Tally – Display – Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gate way of Tally – Multi Accounting Printing – Types of Printing Configuration Options.

Unit - V

Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control – uses and passwords – Types of Security – Case study for Manufacturing Accounts (minimum three problems) – case study of Trading Business (minimum three problems) – Online help – Tally ODBC – Connectively – E-mail – ASCII – HTML – XML – Internet Publishing – upload – FTP – Webpage – URL – Exchange and Merge date.

Text Book:

Tally software Package – Manual.



**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C2**

CORE COURSE - VI – C PROGRAMMING

Unit - I

Introduction: Special features of C – Characteristics of C – Structure of C – Program – Data Types – Integer Date type – Integer Variable – Rules for naming a variable – Data declaration and expressions – Arithmetic operators – Declaration and Initialization – combined – Integer division – priority of arithmetic operators – The parentheses – The modules operator – The unary operator – other data types: floating point numbers – type “double” – types char-key words in C.

Unit - II

Control statements: The Scan function – decision making – The if, if else statements and Nesting of if statements – updating assignment operator – Increment – decrement operator –while loop – do while loop – and for loop – Boolean values.

Unit - III

Arrays: Introduction to arrays – Declaring an array – Initializing on array – break and continue – strings and character arrays – The conditional arrays – Functions: Introduction to functions – Printf, scanf functions – user defined functions – local and global variable – parameter for argument – functions with multiple parameter built in C library functions.

Unit - IV

Pointers: Introduction to pointers and indirection – concept of pointer – strings static and auto classes – sprint f, strcat, strlen, scan f, stremp functions – size of operator – labels and go–structures–Introduction–period operator–initializing–passing a structure by reference.

Unit - V

Standard input and output – putchar, getchar – getc, putc, file input and output – C processor– define un def, include, if def, if def else – miscellaneous features – type def – register and external variables.

Text Book:

1. Programming in ANSI C, by E. Balagurusamy, Tata McGraw Hill, 4 th Edition.

Books for Reference:

1. Theory and Problems of Programming with C, by Byron S.Gottfried, TATA McGRAW HILL
2. Programming in ANSI C, by D. Ravichandran, New Age International (P) Ltd.

Exercise:

1. Create a C program to add, subtract, Multiple the Numbers.
2. Create a C program to display the Multiplication table.
3. Write a program to find the given numbers is Armstrong or not.
4. Develop a program to reverse the digit.
5. Write a program to display the student grade using structure.
6. Develop a program to do EB bill calculation using structure.
7. Develop a program to find length of the string and concatenate two strings.
8. Write a program to find the given string is palindrome (or) not.
9. Write a program to find factorial of given value.



**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C3**

CORE COURSE - VII – BUSINESS STATISTICS

Unit - I

Definition – Importance – Application Limitations and Distrust statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and Schedules – Sampling design – Types of samples – Statistical Errors – Classification of data – Tabulation – Presentation of Data – Diagrams.

Unit - II

Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.

Unit - III

Correlation – meaning – types – Scatter diagram – Karl Pearson's co-efficient of correlation – Rank correlation – concurrent deviation method – Bi-variate frequency distribution. Regression analysis – uses – methods of studying regression – regression lines.

Unit - IV

Index numbers – meaning – construction of index numbers – its problems – methods of construction – test of consistency – fixed base – chain base conversion and shifting – consumer price index – formula.

Unit - V

Time series – components – moving average – methods of least squares – measurement of seasonal variations – simple average, ratio-to-trend method, ratio-to-moving average method– link relative method.

Text Book:

Statistical methods : Dr.S.P.Gupta Sultan chand & sons, New Delhi.

Books for Reference:

1. Statistics, Theory & Practice: R.S.N. Pillai & Baghavathy – S.Chand & Company Ltd. New Delhi.
2. Business Statistics : G.C.Beri Tata Megraw-Hill Edition.
3. Statistical Methods : Sanchetti Kapoor
4. Business Statistics : M.Wilson, Himalaya Publishing House, Mumbai.



**II YEAR – III SEMESTER
COURSE CODE: 7BCC3C4**

CORE COURSE - VIII – ADVANCED ACCOUNTANCY – III

Unit - I

Partnership Accounts – General, profit and loss appropriation – fixed and fluctuating capital –past adjustment and guarantees.

Unit - II

Admission of a partner – Goodwill Treatment – Revaluation of assets and liabilities – accumulated profits, losses and reserves.

Unit - III

Retirement of a partner – Retirement and admission – Death of a partner – settlement of amount due to legal representative – life insurance policy amalgamation of firm.

Unit - IV

Dissolution – accounting treatment for un-recorded asset and liability – continuance of firm by partners after dissolution – insolvency of partners – Garner Vs Murray case – Insolvency of all partners

Unit - V

Piece meal distribution – proportionate capital method – maximum loss method – sale to a company.

Books Recommended:

- | | | |
|-------------------------|---|-----------------------------|
| 1. Advanced Accountancy | – | R.L.Gupta & M.Radhasamy |
| 2. Advanced Accountancy | – | M.C.Shukla & T.S.Grewal |
| 3. Advanced Accountancy | – | M.A.Arulanandam & K.S.Raman |
| 4. Advanced Accountancy | – | J.R.Batliboi |
| 5. Advanced Accountancy | – | V.Singharaj |
| 6. Advanced Accountancy | – | Jain & Narang |

Note: The question paper must contain 60% problems and 40% Theory.



**II YEAR – IV SEMESTER
COURSE CODE: 7BCC4C1**

CORE COURSE - IX – E-COMMERCE AND INTERNET

Unit - I

Introduction to E-Commerce – Application of E-Commerce – E-Commerce and Media convergence – Market forces influencing I-way – components of I-way – network Access Equipment – Global Information Distribution Networks.

Unit – II

Architectural Framework of Electronic Commerce – World Wide Web (WWW) as the Architecture – Web Background – Hypertext Publishing – Technology behind the Web – security and the web type of Electronic payment system (EPS) – Digital token Based EPS – Smart cards and EPS credit card Based EPS – Risk and EPS – Designing EPS.

Unit – III

Electronic data interchange – EDI applications in Business – EDI legal, security and privacy issues – EDI and E-commerce– Internal Information systems – macro – forces and Internal commerce – supply chain Management (SCM) – Dimension of internal electronic commerce systems – making a business case for a document Library – Types of Digital documents – corporate data warehouses.

Unit – IV

Introduction to Internet – History and resources of Internet – Hardware and software requirement of Internet –Internet Architecture – Internetworking Protocol - Internet service providers (ISP)– Connecting to Internet - Internet connection Dial-up access, leased line, ISDN, DSL, cable modem – Internet Addressing.

Unit – V

Internet Services : E-Mail – WWW – FTP – Telnet – News – Internet Relay Chat - Introduction to web – URLs schemes, host names and port numbers – Web browser – Search Engines - Web pages protocol – Adding website to favorites – Customizing options.

Text Books:

1. Frontiers of Electronic Commerce – By Kalkjala
2. The complete internet – Markerat Lenine Young Millennium

Books for Reference:

1. Frontiers of Electronic Commerce - Ravi Kalakota, Andrew Winston
2. E-Commerce- A Managerial perspective - P.T.Joseph
3. Designing Systems for Internet Commerce- G.Winfield Treese & Lawrence C.Stewart
4. Computer Fundamentals – Anita Goel, Pearson Education India, 2010.



**II YEAR – IV SEMESTER
COURSE CODE: 7BCC4C2**

CORE COURSE - X – C++ PROGRAMMING

Unit - I

Basic concepts of Ooops – benefits of Ooop – applications – What is c++. Introduction – tokens – key Identifiers and constants – basic data types – user defined data types – derived data types – operators in C++ resolution operator – manipulators. Functions in C++: Introduction – main function – prototyping call by, return by reference, inline function – overloading– friend and virtual functions.

Unit - II

Classes and Objects – defining member functions – arrays with in a class – static members –static member full – arrays of objects – friend functions – returning objects.

Unit - III

Constructor and Destructor: Constructors – parameterized constructors – multiple constructors– multiple constructors in a class – default arguments – dynamic – copy constructor – destructor.

Unit - IV

Operators overloading and type conversion: definition – unary, binary, binary operators using friend’s manipulation string rules for overloading. Inheritance: types of inheritance – derived class – virtual base class – abstract class.

Unit - V

Pointers, Virtual functions and polymorphism: pointers to objects – this pointer – virtual functions – cons-operations – C++ stream classes – unformatted I/O operation – output with manipulations I/O.

Text Book:

1. E.Balagurusamy, “Object – Oriented programming with C++” Second edition, Tata Megraw hill publishing

Books for Reference:

1. Programming in C++ by John Hubbard, Schaum’s Outlines Series.

Exercise

1. Sum of Series
2. Sum of Digit
3. The value of NCR & PCR
4. Whether a given number is prime or not
5. Write a program to given number is palindrome or not
6. Write a program in addition matrix using array,
7. Write a program using inheritance types
8. Classes and objects
9. Functions
10. Write a program using operator overloading
11. Write a program using the constructor and destructor



**II YEAR – IV SEMESTER
COURSE CODE: 7BCC4C3**

CORE COURSE - XI – ADVANCED ACCOUNTANCY – IV

Unit - I

Contract account – Balance sheet preparation.

Unit - II

Royalties – accounting treatment in Lessor and Lessee books – sub-lease.

Unit - III

Hire purchase accounting – recognizing legal title and capitalising only proportion of cash price paid – ignoring legal title and capitalizing the full cash price default and re-possession – partial re-possession – Hire purchase trading account installment system.

Unit - IV

Insolvency accounts – individual and firm – statement of affairs – deficiency account.

Unit - V

Departmental accounting – Allocation of expense – inter departmental transfers – Branch account – types – dependent branches and independent branches – inter-branch transactions incorporation entries etc.

Books Recommended:

1. Advanced Accountancy – R.L.Gupta & M.Radhasamy
2. Advanced Accountancy – M.C.Shukla & T.S.Grewal
3. Advanced Accountancy – M.A.Arulanandam & K.S.Raman
4. Advanced Accountancy – J.R.Batliboi
5. Advanced Accountancy – V.Singharaj
6. Advanced Accountancy – Jain & Narang

Note: The question paper must contain 60% problems and 40% Theory



**II YEAR – IV SEMESTER
COURSE CODE: 7BCC4C4**

CORE COURSE - XII – BUSINESS MATHEMATICS

Unit - I

Common Arithmetic: Interest Simple, Compound Normal Rate – effective – Depreciation, Growth and fall of population – present value – Discounting of bills – Face value of bills discount – Banker’s gain, Nominal due date – Legal due date – Calculation of period for banker’s discount and true discount – Annuities – Types of Annuities – present value of annuity – sinking fund – Acceptability of projects percentage, profit and loss.

Unit - II

Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– common Logarithms and Natural Logarithms – Montissa of the Logarithm – Anti – Logarithm – Application of common Logarithms.

Unit - III

Elements of set Theory: Definitions – symbols – Roster method and rule method types of sets– union – intersection – subsets compliments – Difference of two sets – Family of sets – Venn diagrams – Demorgan’s law.

Unit - IV

Theory of probability – various schools of thoughts – Theorems – conditions of probability – Baye’s Theorem – mathematical expectations – Theoretical distribution – Binomial, poisson and normal distributions.

Unit - V

Binomial Theorem – Binomial expansion – Binomial theorem for positive integral index.

Text Book:

Business Mathematics – M.Manoharan and C.Elango

Books for Reference:

- | | | |
|--|---|-------------------------------|
| 1. Business Mathematics | – | D.C.Sanchettiand V.K.Kapoor |
| 2. Business Mathematics | – | Stafford |
| 3. Mathematics of Students of Commerce | – | Prem Narian |
| 4. Business Mathematics | – | D.C.Sanchetty and B.M.Agarwal |
| 5. Business Mathematics | – | P.R.Vittal. |



**III YEAR – V SEMESTER
COURSE CODE: 7BCC5C1**

CORE COURSE -XIII – CORPORATE ACCOUNTING

Unit - I

Issue of shares – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares

Unit - II

Acquisition of business – Profit prior to incorporation

Unit - III

Final accounts of companies

Unit - IV

Amalgamation, Absorption and Reconstruction (External) of Companies – Internal Reconstruction and capital reduction.

Unit - V

Company account – liquidation – statement of affairs and efficiency – surplus account – Liquidators final statement of account.

Text Book:

Advanced Accountancy – R.L.Gupta and M.Radhasamy

Books for Reference:

1. Advanced Accountancy – M.C.Shukla & T.S.Grewal
2. Advanced Accountancy – M.A.Arulanandam & K.S.Raman
3. Advanced Accountancy – Jain and Narang
4. An introduction to Accountancy – S.N.Maheswari.



**III YEAR – V SEMESTER
COURSE CODE: 7BCC5C2**

CORE COURSE - XIV – INCOME TAX – LAW AND PRACTICE – I

Unit - I

Historical background of Indian Income Tax – Income Tax Act.1961

Unit - II

Definitions: Agricultural income – Previous year – Assessee – Assessment year – person – principal officer – Residential status – Deemed income – Capital and Revenue – Tax liability.

Unit - III

Income exempt from tax – Depreciation

Unit - IV

Salary – Income from house property

Unit - V

Profits and Gains from Business or profession – Capital gains – Income from other sources

Text Book:

Income Tax Law and Accounts : Mehrotra and Goyal, Sahitya Bhawan publication

Books for Reference:

1. Income Tax : Vinod K.Sighania Taxman
2. Income Tax : Bhagwati Prasad and Vishnu prakashan
3. Income Tax : B.B.Lal
4. Income Tax : Girish and Ravi Gupta



**III YEAR – V SEMESTER
COURSE CODE: 7BCCE1A**

ELECTIVE COURSE - I (A) – OPERATING SYSTEM

Unit - I

Definition – Early system – batch processing – multi programming – Multi processor – time sharing – personal computer system – distributed system – parallel systems – evolution of OS– OS as resource manager.

Unit - II

Process management – Inter process communication – scheduling – types of scheduling – deadlock – deadlock prevention avoidance, detection and recovery starvation – semaphores – implementation of semaphores.

Unit - III

Memory Management Levels of management – Dynamic memory allocation – Logical and physical memory – static memory management – memory protection – Allocation to processors – virtual memory – Fragmentation and compaction – Dealing with Fragmentation– Swapping – overlays implementing virtual memory – Virtual memory management – Page replacement – segmentations.

Unit - IV

File management: File abstraction – file naming – file system objects and operations – file system implementation – file blocks on disk – file storage methods – file system reliability – file security and protection.

Unit - V

I/O and resource management: I/O system software – Disc device driver access strategies – Modeling of discs – Disc scheduling – Resources in OS protection of resources – Authentication – worms and virus – Mechanisms of Protecting software and hardware resources – External security.

Text Book:

1. Operating system concepts – Abraham Silberschatz, Peter. B. Galvin, Greg Gagne, 9th Edition, 2012.



**III YEAR – V SEMESTER
COURSE CODE: 7BCCE1B**

ELECTIVE COURSE - I (B) – WEB TECHNOLOGIES

Unit - I

WWW Fundamental: Getting connected – who is on the web – History of the web – Understanding URL's – History of the internet – Services available on the internet – Accessing the internet – what is multimedia – Hypertext – CDROMS and WWW – on line communications and the web.

Unit - II

Getting connected to the web: Web access – Internet service Providers – RCO/IP and windows learning about SLIP and PPP – Bandwidth – Dedicated connection Modems and the web – About the Web Browsers – Netscape Navigator.

Unit - III

Working the e-mail: Accessing Internet Mail – Electronic Mail and on – line services – Finding funds in Cyberspace – using mailing list – accessing other parts of the Internet.

Unit - IV

Web Server Hardware and Software: About setting up a web server – Hardware requirements– Dedicated Phone lines – Web Server Software – Working with windows – HTTPD – Getting up and running with HTTPD – Managing.

Unit - V

Learning HTML: About Home Pages – About Hypertext Markup Language – Using HTML – Structural formatting – Paragraph formatting – List – Specification formatting – Formatting hyperlinks – HTML and Multimedia.

Text Books:

1. Paul.J.Perry, "World Wide Web Secrets, Comdex computer Publishing 1996.
2. Rajkamal "Internet and WEB Technologies" Tata McGraw Hill Publishing Company Ltd., New Delhi, 2002.

Books for Reference:

1. Douglas E.Cornor, the Internet, III Edition, Pearson Education Asia, 2001.
2. Daniel Minoili, Emma Minoli, "Web commerce technology Handbook" Tat McGraw Hill publishing Co., Ltd.,
3. Daniel Minoili "Internet & Internet Engineering Technologies, Protocols and application" Tate McGraw Hill Publishing Co. Ltd., 1999.

Exercise:

1. Using Internet utilities, TELNET, FTP, E-MAIL
2. HTML Programs using tags
 - a. Simple web page
 - b. Hyper linked web page `<A> `
 - c. Web page with image ``
 - d. Web page with applet `<APPLET>`
 - e. Web page with table `<TB>`
3. Java Program
 - a. Program to created a simple applet and applications
 - b. Using Java classes and objects
 - c. Using inheritance and interface
 - d. Using arrays in Java
 - e. Using exceptions
 - f. Using threads (Synchronization, communication, critical section)
 - g. Program using AWT package: Windows, controls and message layout managers
 - h. Using package.net
 - i. Using I/O package.IO (files and streams)



**III YEAR – V SEMESTER
COURSE CODE: 7BCCE2A**

ELECTIVE COURSE - II (A) – AUDITING

Unit - I

Audit – Basic principles – Definitions – Objects – difference between Auditing and Investigation – Advantage of Audit – Qualities of an Auditor – Implications regarding detection of errors and frauds – various types of audit – Audit under Statute – Audit of Accounts of Sole trader, Wholesalers, Partnership firms, Joint Stock Companies, Co-operative Societies, Colleges and Universities and Trust Accounts.

Unit - II

Preparation before Audit – Audit Programme – Audit files – working papers – procedure for Audit – Internal Control – Meaning and definition of Internal Check – Objects of Internal check – Auditors duty as regards Internal check on different items.

Unit - III

Vouching – Meaning – Definitions – Importance – Duties of an Auditor – Vouching of cash transaction – Vouching of trading transactions.

Unit - IV

Verifications and Valuation of assets and liabilities – General Principles – Fixed assets – Investments – Inventories – Freehold and Leasehold properties – Loans – Bills Receivable – Sundry Debtors – Plant and Machinery – Patents – Verification and Valuation of Liabilities – Duties of an Auditor – Audit Report.

Unit - V

Liabilities of an Auditor – Liabilities for negligence – Liabilities for misfeasance – Criminal Liability – Liability to third party – legal position

Text Book:

Practical auditing : B.N.Tandon

Books for Reference:

1. Practical Auditing : S.C.Ghatalia (Spicer & Pegler)
2. Auditing : Rum Ram Gupta
3. Principles of Auditing (Theory and Practice): R.C.Saxena.



**III YEAR – V SEMESTER
COURSE CODE: 7BCCE2B**

ELECTIVE COURSE - II (B) – COSTING

Unit I

Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.

Unit II

Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.

Unit III

Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.

Unit IV

Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads

Unit V

Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).

Books for Reference:

1. Cost accounting : SP.Jain and KL. Narang , Kalyani Publishers.
2. Cost accounting : Das Gupta, Sultan Chand & Sons
3. Cost accounting : R.S.N.Pillai and Bhagvathi, S.Chand & Co.,
4. Cost accounting : S.P. Iyengar, Sultan Chand & Sons
5. Cost accounting : T.S.Reddy, Margham Publications.
6. Cost accounting : V.S.P.Rao, Vrinda Publications
7. A Text Book of cost and Management Accounts : M.N.Arora, Vikas Publications.

Note: The question paper shall contain 60% problems and 40% theory



**III YEAR – VI SEMESTER
COURSE CODE: 7BCC6C1**

CORE COURSE - XV – JAVA PROGRAMMING

Unit – I

Java – Introduction – Fundamentals of OOP – Java evolution – Features, comparison between C, C++ and Java – Internet – World wide web – Web browsers – H/W and S/W requirements– supports systems – Java environment – JDK – JVM – APJ – IDE.

Unit – II

Start up Java: Java basics – Data types – Variables – Arrays – Simple Programs – Operators – Expressions – precedence of Arithmetic operators – Type conversion – statement – control statements – conditional statements – Looping statements.

Unit – III

Classes and objects – Methods – Defining a class – Adding Methods, Variables – Creating Objects – Assessing members – Constructors, Methods overloading – static Members – Nesting of methods – Inheritance – Multiple inheritance – overriding methods – final variables and methods – Final classes – Abstract Variables and classes.

Unit – IV

Packages: System packages – definition – using system packages – naming conventions – creating packages – accessing package – using a package – adding a class to a package – binding – classes – Multi thread programming: Thread definition – creating threads – extending thread class – stopping and blocking a thread – life cycle of a thread – using thread methods – thread exception – thread priority – synchronization – implementing the runnable interface – Types of Errors – Exceptions, Syntax – Catch statements – Throwing our own exceptions.

Unit – V

Preparing and building Applet code – Applet life cycle – creating, Designing a web page –Applet Tag – Adding Applet to HTML file – Running the Applet – Passing parameters to Applet – Aligning the display – more about HTML tags – Displaying Numerical values – Getting input from the user – Graphics class – Lines and rectangles, Circles and ellipse – Drawings arcs and polygons – Line graphs.

Text Book:

1. Programming with JAVA : A Primer (4th Edition) ,E Balagurusamy ,2010, TATA McGraw-Hill Publishing Company Limited, New Delhi

Books for Reference:

1. The java programming Language : Ken Arnold and James Gosling, Addison Wesley.
2. Software engineering with JAVA : Stephen R.Segacy – Tata McGraw Hill.

Exercise:

1. Array and Flow control statements.
2. Runtime exception and I/O exception.
3. Multi threading.
4. Layout Management.
5. GUI components (Label, Check box, Menus, Text etc)
6. Event handling(Four events,Key events,Task events,Mouse events,Window events etc)
7. Java streams
8. Java file management methods
9. Java Applets.



**III YEAR – VI SEMESTER
COURSE CODE: 7BCC6C2**

CORE COURSE -XVI – INCOME TAX LAW & PRACTICE – II

Unit - I

Assessment of Individual, Hindu Undivided Family, Joint Stock Companies, Partnership firms

Unit - II

Income Tax Administration – Machinery of Taxation – Central Board of Direct Taxes – Directorate of Inspection – Commissioner of Income Tax – The Appellate Tribunal

Unit - III

Total Income – Deductions in the computation of total income – Set off and Carry Forward of losses

Unit - IV

Procedure for Assessment – Self Assessment – Provisional Assessment – Regular Assessment– Re Assessment – Best Judgement Assessment – Ex-parte Assessment – Rectification of Mistakes – summary Assessment.

Unit - V

Collection and Recovery – Refund of Tax – Deduction of Tax at Source – Advance, Payment of Tax – Tax Credit Certificate.

Books for Reference:

- | | | |
|--------------------------------|---|-----------------------|
| 1. Income Tax Law and Practice | – | Bhagavathi Prasad |
| 2. Indian Tax Laws | – | A.N.Nair |
| 3. Income Tax and Practice | – | B.B.Lal |
| 4. Income Tax and Practice | – | Girish and Ravi Gupta |

Note: The question paper must contain 60% problems and 40% Theory.



**III YEAR – VI SEMESTER
COURSE CODE: 7BCC6C3**

CORE COURSE - XVII – SPECIAL ACCOUNTS

Unit - I

Bank Accounts – preparation of profit and loss accounts – balance sheet (new forms)

Unit - II

Insurance accounts – life insurance – General insurance – revenue account, profit and loss account and balance sheet.

Unit - III

Double accounts – nature – features – receipt and expenditure on capital accounts – general balance sheet – revenue account – net revenue account Difference between single account system and double account system – replacement of an asset – account of electricity companies.

Unit - IV

Holding companies – preparation of consolidated balance sheet – minority interest – pre- acquisition proof – its cost of control – inter company balances – unrealized inter company profits revaluation of assets and liabilities Bonus – treatment of dividend.

Unit - V

Valuation of good will and shares of companies, miscellaneous accounts – voyage – farm accounts – investment accounts.

Books for Reference:

- | | | |
|-------------------------|---|-------------------------------|
| 1. Advanced Accountancy | : | R.L.Gupta and M.Radhasamy |
| 2. Advanced Accountancy | : | M.C.Shukla and T.S.Grewal |
| 3. Advanced Accountancy | : | M.A.Arulanandam and K.S.Raman |
| 4. Advanced Accountancy | : | J.R.Batliboi |
| 5. Advanced Accountancy | : | V.Singharaj |
| 6. Advanced Accountancy | : | S.P.Jain and K.L.Narang. |

Note: The question paper must contain 60% problems and 40% Theory.



**III YEAR – VI SEMESTER
COURSE CODE: 7BCC6C4**

CORE COURSE - XVIII – MANAGEMENT ACCOUNTANCY

Unit - I

Management Accountancy: Meaning – Definition – Objectives – Relationship between Cost, Financial and Management Accounting.

Unit - II

Financial statements analysis and interpretation: Accounting ratio, their significance; utility and limitations, Analysis for Liquidity, profitability and Solvency.

Unit - III

Fund flow and Cash flow analysis – Forecasting of funds requirements

Unit - IV

Budget and Budgetary Control: Objectives and advantages, Limitations – Master Budget and Financial Budget – Flexible budget and cash budget – preparation of types of budget.

Unit - V

Standard Costing and Variance Analysis (Simple Problem only) Marginal Costing: Meaning, Object and Advantages and Limitation – Break-Even point (simple problems only)

Text Book:

Principles of Management Accountancy : S.N.Maheswari

Books for Reference:

1. Principles of Management Accounting : Prof. Saravanavel
2. Financial Statement Analysis : R.K.Gupta



**III YEAR – VI SEMESTER
COURSE CODE: 7BCCE3A**

ELECTIVE COURSE - III (A) – DOT NET PROGRAMMING

Unit - I

The .Net Framework – CLR – Namespace – Assemblies – Class Library – Basic Terminology – .Net Component – .Net garbage collection.

Unit - II

Visual Basic .Net – Datatypes – Operators – Arrays – dynamic arrays – String Handling – Conditional and Looping Statement – Subprocedures and functions – Scope – Structures – Modules – Exception Handling – windows Forms – MDI Forms – events – MsgBox – InputBox – working with Multiple forms – Dialogboxes – Passing forms – Anchoring and Docking Controls – event Handling.

Unit – III

Windows Controls: Text boxes – RichText Boxes – Labels – Link Labels – Buttons – Checkboxes – Radio Buttons – panels – Listboxes – Combo Boxes – Scroll Bars – Splitters – Track Bars – Pickers – Notify Icons – Timers – Menus – Built in Dialog Boxes – Toolbars – Status Bars – Progress Bars – Tab Controls.

Unit – IV

ASP.Net – File Types – Importing Namespaces – usage of Global.asax file – The Page class – HttpRequest – HttpResponse – Server Utility – Basic Web Controls – List controls – Validation and Rich Controls – Data Controls – HTML Server controls – Custom Controls – State Management – Tracing – Logging and Error Handling – Overview of AJAX Controls. Implementing Security – Security model – Forms Authentication – Windows Authentication.

Unit V

ADO.Net: Overview of ADO.Net – Database Access in the Internet world – Characteristics of ADO.Net – Data Objects – Data Namespace – SQL Basics – Data Binding Controls – DataSet – Data Table – Data row – Data column – Data List – Data Grid – Repeater.

Text Books:

1. Visual Basic .Net Programming – Steven Holzner – Black Book – Dreamtech Press, 2005.
2. The Complete Reference for ASP.Net – Matthew MacDonald – Tata McGraw-Hill, 2002.



**III YEAR – VI SEMESTER
COURSE CODE: 7BCCE3B**

ELECTIVE COURSE - III (B) – INDUSTRIAL LAW

Unit – I THE FACTORIES ACT, 1948 (SEC.16 TO 84)

Preliminary – inspecting staff – health, safety and welfare of workers – working hours of adults – employment of young person – leave with wages.

Unit – II TRADE UNIONS ACT, 1926

Definition – registration of trade unions – rights and liabilities of trade unions – fund for political purpose – general funds – amalgamation of trade unions – immunity from civil and criminal liability – books and returns – penalties – dissolution, Minimum wages act 1948 – interpretation – minimum wages – procedure for fixing wages – committee and adversary boards – wages in kind – payment of minimum wages.

Unit – III THE INDUSTRIAL DISPUTES ACT, 1947

Definition of authorities – procedure and power of authorities – reference to arbitration – strikes and lock outs-lay off and retrenchments

Unit – IV THE WORKMEN’S COMPENSATION ACT, 1923

Nature and scope – definitions – workmen’s compensation – employer’s liability – meaning of accident – compensation – permanent, partial and temporary disablement – compensation of half monthly payment (Table not necessary)

Unit – V THE EMPLOYEE’S PROVIDENT FUND ACT, 1952

Preliminaries – provident fund scheme – provisions regarding contribution to the fund; The Employee’s State Insurance Act, 1948. Nature and scope – contribution – benefits – disputes and claims.

Text Book:

Mercantile law – N.D.Kapoor

Books for Reference:

1. Mercantile Law – M.C.Shukla.
2. Hand Book of Mercantile Law – E.Venkatesan
3. Labour legislations in India – R.N.Bose.

