B.Com (COMPUTER APPLICATION)

(With effect from the academic year 2013 – 2014)

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

Duration of the course : 3 years

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

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

Passing Minimum : 35 Marks

Practical Hours:
1. For Practical Cum Lab Papers:
   Students should undergo a minimum of 30 hours of practical training in any recognised computer lab / college.

2. For Lab Papers:
   Students should undergo a minimum of 90 hours of practical training in any recognised computer lab / college.
<table>
<thead>
<tr>
<th>Programme</th>
<th>Year</th>
<th>Total No. of Papers</th>
<th>Name of the Subjects</th>
<th>(Theory / Practical)</th>
<th>Marks</th>
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<tbody>
<tr>
<td>B.Com (Computer Application)</td>
<td>I</td>
<td>5</td>
<td>English/ Hindi/ Tamil</td>
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<td>Financial Accounting - I</td>
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<td>Business Communication &amp; Office Methods</td>
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<td>Information Technology &amp; E-Commerce</td>
<td>TcL 75 + 25</td>
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<td>Environmental Studies</td>
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<td>II</td>
<td>6</td>
<td>Financial Accounting - II</td>
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<td>Practical Banking</td>
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<td>Office Systems &amp; Management</td>
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<td>Internet &amp; Web designing</td>
<td>TcL 75 + 25</td>
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<td></td>
<td>Quantitative Techniques &amp; DBMS</td>
<td>TcL 75 + 25</td>
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<td>III</td>
<td>6</td>
<td>Cost &amp; Management Accounting</td>
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<td></td>
<td>Programming in C++ &amp; Visual Basic</td>
<td>TcL 75 + 25</td>
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<td>Software Skills (Tally ERP &amp; Office Productive Tools, Visual Fox Pro)</td>
<td>Lab 100</td>
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<td></td>
<td>Computerized Accounting &amp; Auditing</td>
<td>TcL 75 + 25</td>
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<td>Business Management &amp; Legislation</td>
<td>100</td>
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<td>Services Marketing</td>
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TcL – Theory cum Lab; Lab – All Lab Hours

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

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

**I YEAR**

**FINANCIAL ACCOUNTING – I**

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

This course envelops the basic double entry system booking and imparts skill on various kinds of special transactions in business.
Unit I

Unit II

Unit III

Unit IV

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

Books for Reference:
2. Gupta & Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi, 2009
3. Iyengar SP, Advanced Accounting, Sultan Chand & Sons New Delhi, 2009

BUSINESS COMMUNICATION & OFFICE METHODS

The objective of the course is to equip students with necessary concepts, techniques and skills of effective communication within the office as well as outside the office and to know the functioning of an office.

Communication is the soul of any management and has a pervasive application in management. The study of the subject helps in presenting the matters efficiently and effectively in Letters of inquiry, offer and acceptance, complaints, claims and adjustments, credit letter and collection letters. This course
prepares the students to handle correspondence competently. This course also includes office management

Unit I

Unit II

Unit III

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

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

Books for Reference:
1. RSN Pillai & Bhagavathi, Business Correspondence and Office Methods – Filing, Indexing, S Chand, New Delhi, 2009
2. Korlahalli & Rajendra Paul, Essentials of Business Communication, Sultan Sons, New Delhi, 2005
3. Hoami Pradan, Business Communication, Himalaya Publishing House, Delhi, 2004
5. Kumar N, Office Organisation and Management, Tamilnadu Book House, Chennai, 2005

INFORMATION TECHNOLOGY & E-COMMERCE

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

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


Unit II


Unit III


Unit IV

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

Unit V

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

Books for Reference:

5. P. T. Joseph, E-Commerce: A managerial Perspectives, Prentice Hall India

ENVIRONMENTAL STUDIES

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

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

Unit II

Unit III

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

Unit V

Books for Reference:

II YEAR FINANCIAL ACCOUNTING – II

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

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

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

UNIT II
Amalgamation of firms - Dissolution of Firms – Insolvency of partner – Decision in Garner vs. Murray

UNIT III
Sale to a company – Profits prior to Incorporation - Final Accounts of Companies

UNIT IV
Issue, Forfeiture and reissue of shares - Issue and Redemption of Debentures and Preference share - Underwriting of Shares

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

Books for Reference:

ADVERTISING & SALESMA NSHIP

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

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

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

UNIT II
Media Plan – selection of media – Kinds of media – Developing Advertisement campaign – Frequency and impact – timing of media

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

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

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

Books for Reference:
3. David B Askers & J G Myres, Rajeev Batra, Advertising management, Prentice Hall of India, New Delhi, 2010
The objective of the course is to impart the knowledge on modern banking and to train the students. This course orients the students about the system and functions of commercial banks, conceptual definitions of banker and customer, relationship between banker and customer, rights of customer, types of customer. The students are given orientation on the legal significance of pass book and negotiable instruments like cheques, etc.

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

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

UNIT III

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

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

Books for Reference:
3. Davar, Banking Law & Practice, S. Chand Publishers, New Delhi, 2008
OFFICE SYSTEMS & MANAGEMENT

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

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

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

UNIT II

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

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

UNIT V

Books for Reference:
2. Kelkar, Management Information Systems - A concise study, PHI.
3. Post & Anderson, Management Information System, TMH.
INTERNET & WEB DESIGNING

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

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

Unit I


Unit II


Unit III

MS – Front Page – Creating a Site – Using Wizards and Themes – Setting Up Style Sheets – Checking Line and Spelling – Working with Frames – Creating Frame Pages – Altering Images – Cropping and Resizing – Working with Images and Text – Creating a Transparency – Adding DHTML effects – This a Good Place for a Plug-In Adding Video – ActiveX Managing a Site – Security – Adding and Removing Users – Checking Files Out and In – Other Timesavers and New Features – Adding a Hit Counter – Adding an Ad Banner – Add a Search Form.

Unit IV
UNIT V


Books for Reference:

QUANTITATIVE TECHNIQUES & DBMS

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

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

Unit I


UNIT II


UNIT III


Unit IV

**Unit V**


*Books for Reference:*


**III YEAR COST & MANAGEMENT ACCOUNTING**

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

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

**UNIT I**


**UNIT II**

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

**UNIT III**

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

**UNIT IV**


**Unit V**
Fund Flow Analysis & Cash Flow Analysis (Simple Problems only)

Books for Reference:

3. Ramachandran & Srinivasan, Management Accounting, Srima Publications,

PROGRAMMING IN C++ & VISUAL BASIC

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

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

UNIT II

UNIT III

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

Books for Reference:

SOFTWARE SKILLS (TALLY ERP & OFFICE PRODUCTIVE TOOLS, VISUAL FOX PRO)
This course is aimed at developing software skills among the students, so that the students can handle these softwares after their studies.

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

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

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

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

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

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

UNIT V

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

Books for reference:

6. Marianne Moon, Jerry Joyce, 2007 Microsoft Office System Plain & Simple, Microsoft Publishers
7. Tally. ERP 9 Training Guide, Kitabmahal
8. Tally ERP 9 Learning Manual, Tally ERP Support Center

COMPUTERIZED ACCOUNTING & AUDITING TECHNIQUES

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

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

UNIT I

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

UNIT II


UNIT III


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

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

Books for reference:
1. Alan Deniels & Don Yeates, Basic System Analysis, Galgotia Publication, New Delhi

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

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

UNIT I

UNIT II

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

UNIT IV
General Principles of contract – Offer, Acceptance, Capacity, Consideration, Lawful object, Performance, Contingent and Wagering contracts – Discharge – Remedies for breach of contract, Indemnity and
Guarantee-Rights of Indemnity holder- Difference between Indemnity and Guarantee- Rights of Surety- Discharge of Surety, Bailment and Pledge-Rights and Duties of Bailor and Bailee- Termination of bailment – Rights of Pawner and Pawnee- Pledge by non-owners

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

Books for reference:
5. Lallan Prasad, Principles of management, S.Chand Publishers, New Delhi, 2002

SERVICES MARKETING

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

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

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

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

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

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

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

Books for reference:

QUESTION PATTERN B.Com (C A) Programme

QUESTION PATTERN FOR THEORY PAPERS

Time: 3 Hours Maximum: 100 Marks

Section – A
Answer any TEN questions (10 x 4 = 40 Marks)
(Answers should not exceed Ten lines)
1.
2.
3.
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5.
6.
7.
8.
9.
10.
11.
12.

Section – B
Answer any THREE questions (3 x 10 = 30 Marks)
(Answers should not exceed Forty lines)
13.
14.
15.
16.
17.

Section – C
Answer any TWO questions (2 x 15 = 30 Marks)
(Answers should not exceed Sixty lines)
18.
19.
20.
21.

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QUESTION PATTERN FOR PROBLEM PAPERS

Time: 3 Hours  
Maximum: 100 Marks

Section – A

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

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

Section – B

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

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

Section – C

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

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

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For Theory cum Lab Papers:
Written Exam for 3 Hours for 75 Marks + Practical Exam for 2 Hours for 25 Marks

QUESTION PATTERN FOR 2 HOURS THEORY PAPER
Section – A
Answer any SIX questions out of eight questions  6 x 5 = 30 Marks

Section – B
Answer any THREE questions out of six questions  3 x 15 = 45 Marks

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For Lab Papers:
Practical Exam for 3 Hours for 100 Marks
(TWO Practical Problems / Programmes)

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