B.Com (Information Technology)
(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 Tamilndau (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:
3. For Practical Cum Lab Papers:
   Students should undergo a minimum of 30 hours of practical training in any recognised computer lab / college.

4. 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 (Information Technology)</td>
<td>I</td>
<td>5</td>
<td>English/ Hindi/ Tamil</td>
<td>100</td>
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<td></td>
<td>Financial Accounting - I</td>
<td>100</td>
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<td></td>
<td>Business Communication &amp; Office Methods</td>
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<td></td>
<td></td>
<td></td>
<td>Information Technology &amp; E-Commerce</td>
<td>TcL 75 + 25</td>
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<td></td>
<td></td>
<td>Environmental Studies</td>
<td>100</td>
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<td></td>
<td>II</td>
<td>6</td>
<td>Financial Accounting - II</td>
<td>100</td>
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<td>Advertising &amp; Salesmanship</td>
<td>100</td>
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<td>Practical Banking</td>
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<td>III</td>
<td>6</td>
<td>Multimedia Technology &amp; Applications</td>
<td>TcL 75 + 25</td>
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<td>Internet &amp; Web designing</td>
<td>TcL 75 + 25</td>
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<td>DBMS (XL, SPSS &amp; FoxPro)</td>
<td>Lab 100</td>
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<td></td>
<td>Cost &amp; Management Accounting</td>
<td>100</td>
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<td>Business Statistics</td>
<td>TcL 75 + 25</td>
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<td></td>
<td>Software Skills (Tally ERP &amp; Office Productive Tools)</td>
<td>Lab 100</td>
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<td></td>
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<td></td>
<td>Computerized Accounting &amp; Auditing</td>
<td>TcL 75 + 25</td>
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<td></td>
<td>Business Management &amp; Legislation</td>
<td>100</td>
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<td>Basics of Income Tax</td>
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Note: TcL – Theory cum Lab; Lab – All Lab Hours

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

**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 of Book-keeping and imparts skill on various kinds of special transactions in business.

**Unit I**

Unit II


Unit III

Account current and Average due date, Hire – Purchases and instalment purchase, Depreciation – Methods of calculating and recording depreciation

Unit IV


Unit V

Branch Accounts – Dependant and Independent Branches, Departmental Accounts, Royalty Accounts

Text Books for Reference:

6. Reference Books for References:
8. 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 – Types 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:
6. RSN Pillai & Bhagavathi, Business Correspondence and Office Methods – Filing, Indexing, S Chand, New Delhi, 2009

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:


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

Books for Reference:
II YEAR

FINANCIAL ACCOUNTING – II

The objective of this course is to provide detailed insight into 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 - Decision in Garner vs. Murray

UNIT III
Sale to a company – Acquisition of Business by 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 and rights issues

UNIT V
Amalgamations, Absorption and External Reconstruction - Internal Reconstruction - Valuation of Shares - Valuation of Goodwill - Liquidation

Books for Reference:


ADVERTISING & SALESMAINSHIP
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

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

UNIT IV
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:
13. Philip Kotler & Garry Armstrong, Marketing an Introduction, Prentice Hall of India, New Delhi
14. C.B. Gupta, Rajan Nair, Marketing Management, Sultan Chand & Sons, New Delhi, 2005

PRACTICAL BANKING
The objective of the course is to impart the knowledge on modern banking and to train the students.
This course orients the students about the system and functions of commercial banks, conceptual definitions of banker and customer, relationship between banker and customer, rights of customer, types of customer. The students are given orientation on the legal significance of Pass Books and negotiable instruments like cheques, etc.

UNIT I

UNIT II

UNIT III

UNIT IV
Bank lending – Principles of sound lending – secures vs. unsecured advances – types of advances – Advances against various securities – (Land & Building, life insurance policies & stock exchange securities)

UNIT V

Books for Reference:

MULTIMEDIA TECHNOLOGY & APPLICATIONS
This course is aimed to educate the students in multimedia technology and applications to implement in on-line trade.

This course is both theory cum lab course, which covers the basics of the multimedia, image, audio and video editing. Also this course envelops the uploading the multimedia using html.

UNIT I
Multimedia today, Impact of Multimedia, Multimedia Systems, Components and Its Applications -
Text and Audio, Text: Types of Text, Ways to Present Text, Aspects of Text Design, Character, Character Set, Codes, Unicode, Encryption - Audio: Basic Sound Concepts, Types of Sound, Digitizing Sound, Computer Representation of Sound (Sampling Rate, Sampling Size, Quantization), Audio Formats, Audio tools, MIDI

UNIT II

UNIT III
Synchronization - Temporal relationships, synchronization accuracy specification factors, quality of service, Storage models and Access Techniques, Magnetic media, optical media, file systems (traditional, multimedia), Multimedia devices – Output devices, CD-ROM, DVD, Scanner, CCD, Image and Video Database, Image representation, segmentation, similarity based retrieval, image retrieval by colour, shape and texture; indexing- k-d trees, R-trees, quad trees; Case studies- QBIC, Virage. Video Content, querying, videosegmentation, indexing

UNIT IV

UNIT V

Books for Reference:
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
Dream Weaver – The Basics of Building a Site by Using Dream Weaver – Combining Windows – Connecting Sites – Import Text from MS Word – Using the Quick Tag Editor – Working with frames – Various ways to create frames – Adding behaviors- Swapping an Image – Perform a Browser Check –

UNIT V

Books for Reference:

DBMS (XL, SPSS & FOXPRO)

This course is aimed at giving a basic understanding of database management and database structure. This course includes the basics of databases, database structures and models and relational database management system.

Unit I

Unit II

UNIT III
Getting Started Excel - Moving around in Excel - Entering data and selecting cells - Formatting cells – Auto-Fill and Data Series - Cut, Copy, Paste, Insert - Inserting, deleting, and moving – Calculations, Charting

UNIT IV
SPSS – Managing Data – importing data from excel, Graphs - Creating and editing graphs and charts, bar charts, histograms, percentiles, Frequencies, Descriptive Statistics - measures of central tendency, variability, deviation from normality, size and stability, Cross Tabulation and chi-square analyses, Bivariate & Multivariate Correlation and correlation matrix, The T-tests - Independent –samples, paired samples, and onesample tests, ANOVA – one way and two way analysis of variance

UNIT V
FoxPro - Menu System, Working with FoxPro, Creating Database File Some common operations on data, viewing and editing data, sorting and indexing of database files, printing reports and labels, memory variables, date & time functions and keyboard macros, mathematical commands and Functions, programming with FoxPro

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 envelops 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, Premium and bonus plan, Overheads – Allocation and apportionment of overheads to cost centers.

UNIT III
Financial Statement Analysis – Common size and Comparative Statement Analysis, Ratio Analysis,

UNIT IV
Budgeting and Working Capital Management

Unit V
Fund Flow Analysis & Cash Flow Analysis

Books for Reference:
11. Ramachandran & Srinivasan ,Management Accounting, Sriram Publications,

BUSINESS STATISTICS

This course is aimed at giving a basic understanding of statistical inference.

This course includes the statistical techniques, measures of central tendency, measures of dispersion, correlation and regression and testing of hypotheses.

UNIT I
UNIT II
Correlation and Regression Analysis,

UNIT III

UNIT IV

UNIT V
Probability Theory — simple problems only

Books for References:
2. S P Gupta, Sultan Chand Publishers, New Delhi, 2009

BASICS OF INCOME TAX
The objective of this course is to provide knowledge on the basic concepts of income and taxability under Income tax Act, 1961.

This course is a two semester sequential course deals with various terms used in Income Tax Act, Computation of Taxable income under five heads of income, exempted incomes and residential status of assessee.

UNIT I

UNIT II

UNIT III
Computation of income from house property

UNIT IV
Computation of income from Business/ Profession/ Vocation

UNIT V
Computation of income from Capital gains, Computation of income from other sources
Books for Reference:

QUESTION PATTERN B.Com (I T) Programme

QUESTION PATTERN FOR THEORY PAPERS

Time: 3 Hours Maximum: 100 Marks Section – A

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

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

Section – B

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

13. 
14. 
15. 
16. 
17. 

Section – C

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

18. 
19. 
20. 
21. 

* * * * *
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

* * * * *
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

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