

ALAGAPPA UNIVERSITY, KARAIKUDI
NEW SYLLABUS UNDER CBCS PATTERN (w.e.f. 2014-15)

B.COM. (COMPUTER APPLICATION) – PROGRAMME STRUCTURE

Sem	Course			Cr.	Hrs./ Week	Marks		Total
	Part	Subject Code	Name			Int.	Ext.	
I	I	4BCC111	Language Course – I - வணிகக்கடிதங்கள்	3	6	25	75	100
	II	412E	English Language Course – I	3	6	25	75	100
	III	4BCC1C1	Core–I – Advanced Accountancy– I	4	6	25	75	100
		4BCC1C2	Core–II–Fundamentals of Computer	4	6	25	75	100
			Allied - I	5	5	25	75	100
IV	4NME1A/ 4NME1B/ 4NME1C	(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	4BCC211	Language Course – II – அலுவலக மேலாண்மை	3	6	25	75	100
	II	422E	English Language Course – II	3	6	25	75	100
	III	4BCC2C1	Core – III – Advanced Accountancy – II	4	6	25	75	100
		4BCC2C2	Core – IV – MS Office	4	5	25	75	100
			Allied - II	5	5	25	75	100
IV	4BES2	(3) Environmental Studies	2	2	25	75	100	
		Total	21	30	--	--	600	
III	III	4BCC3C1	Core – V – Tally	4	6	25	75	100
		4BCC3C2	Core – VI – C Programming	4	6	25	75	100
		4BCC3C3	Core – VII – Business Statistics	4	5	25	75	100
		4BCC3C4	Core – VIII – Advanced Accountancy – III	4	5	25	75	100
			Allied - III	5	5	25	75	100
	IV	4NME3A/ 4NME3B/ 4NME3C	(1) Non-major Elective – II – (a)இலக்கியமும் மொழிப்பயன்பாடும்/ (b) பழந்தமிழ் இலக்கியங்களும் இலக்கியவரலாறும் / (c) Effective Employability Skills	2	1	25	75	100
		4SBS3A1/ 4SBS3A2	(2) Skill Based Subjects – I	2	2	25	75	100
V	4BEA3	Extension activities	1	-	100	--	100	
		Total	26	30	--	--	800	

IV	III	4BCC4C1	Core – IX – E-commerce & Internet	4	6	25	75	100
		4BCC4C2	Core – X – C++ Programming	4	5	25	75	100
		4BCC4C3	Core – XI – Advanced Accountancy – IV	4	5	25	75	100
		4BCC4C4	Core – XII – Business Mathematics	4	5	25	75	100
		Allied - IV	5	5	25	75	100	
	IV	4SBS4B1/ 4SBS4B2	(2) Skill Based Subjects – II	2	2	25	75	100
	4BVE4/ 4BMY4/ 4BWS4	(4) Value Education / Manavalakalai Yoga / Women’s Studies	2	2	25	75	100	
			Total	25	30	--	--	700
V	III	4BCC5C1	Core – XIII – Corporate Accounting	4	7	25	75	100
		4BCC5C2	Core – XIV – Income Tax - Law & Practice – I	4	7	25	75	100
		4BCCE1A/ 4BCCE1B	Elective – I – Operating System (or) Web Technologies	5	6	25	75	100
		4BCCE2A/ 4BCCE2B	Elective – II – Auditing (or) Cost Accounting	5	6	25	75	100
	IV	4SBS5A3/ 4SBS5A4/ 4SBS5A5	(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	4BCC6C1	Core – XV – Java Programming	4	5	25	75	100
		4BCC6C2	Core – XVI – Income Tax – Law & Practice – II	4	5	25	75	100
		4BCC6C3	Core – XVII – Special Accounts	4	6	25	75	100
		4BCC6C4	Core – XVIII – Management Accountancy	4	5	25	75	100
	IV	4BCCE3A/ 4BCCE3B	Elective – III – Dot net programming (or) Industrial Law	5	5	25	75	100
		4SBS6B3/ 4SBS6B4/ 4SBS6B5	(2) Skill Based Subjects	2	2	25	75	100
				2	2	25	75	100
			Total	25	30	--	--	700
			Grand Total	140	180	--	--	4000

B.COM (COMPUTER APPLICATION)

**I YEAR – I SEMESTER
COURSE CODE: 4BCC1C1**

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

Reference Books

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: 4BCC1C2**

CORE COURSE II – FUNDAMENTALS OF COMPUTER

Unit I

Introduction to computers: Basic components and functioning of the computers – Evolution of computers – Characteristics and uses of computers – Types of computers – Hardware – Storage device of Media – software evolution – concepts – files and directories.

Unit II

Computer and communication: Types – needs – communication Media – Network topologies– protocols – LAN – interconnecting network – TCP/IP.

Unit III

Operating system – function of operating system – classification of operating system – Introduction to MS–DOS – DOS commands

Unit IV

Overview of UNIX operating system – UNIX file system – working with files, file permissions, file security and directories

Unit V

Introduction to windows – windows GUI – Multitasking format of window – Icons selecting, moving and sizing – windows menu – help menu – windows explorer – salient features of window 95, 98, NT and XP

Text Book

Fundamentals of computers – V.Raja Raman – PHI – 1998

Reference

PC software for windows made simple – R.K.Taxali – TMH – 1998



**I YEAR – II SEMESTER
COURSE CODE: 4BCC2C1**

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: 4BCC2C2**

CORE COURSE IV – MS OFFICE

Unit I

Introduction to computers – Meaning – Definition – Brief History of computers – Generation of computers – Classification of computers – Components of computer – Computers Vs Human Beings – Advantages of computers – Limitation of computers.

Unit II

Introduction to MS Word – Working with word documents – Formatting Documents: Moving– Printing and Editing Documents – Using Undo and Redo features – Spell checking– Formatting text – Inserting page numbers – Header and Footer – Using Tables and Graphics.

Unit III

Micro Soft Excel – Building a spread sheet – Using Auto fill – Add and Remove Rows and Columns – Undo and Redo – Copying and moving Fields – Creating and copying formula – Naming ranges using functions – creating a chart.

Unit IV

Microsoft Access – creating a new database – creating a new table – creating a primary key – adding fields – Editing fields – Deleting fields – Changing the views and moving fields – Reports and Queries.

Unit V

Micro Soft Power Point – creating Basic presentation – Building presentation – modifying visual Elements – Formatting and Checking Text, Adding object – Applying Transitions – Animation Effects – Slide show

Reference Book

1. Stephen L.Nelson – Office 2000, the complete Reference, Tata McGraw Hill publishing Company Limited.
2. Krishnan N.Windows and Ms-Office 2000 with Database Concepts – Sintech publication
3. Office Automation and word processing – Balagurusamy
4. Office Automation – K.K.Bajaj, Mcmilan

Exercise:

MS WORD

Create a folder in OS for having an own file and develop the word file under the same folder.

1. Open any one document and apply the following functions.
 - (a) Spell Check, bullets and Numbering list items.
 - (b) Convert all letters into upper case
 - (c) Set bold, Italic and Underline

MS EXCEL

2. Develop a spread for the table student with the following fields
 - (a) Roll No
 - (b) Student Name
 - (c) Accountancy
 - (d) Commerce
 - (e) English

MS ACCESS

Simple commands perform sorting on name, place and in code of students database and address printing using label format.

MS POWERPOINT

Presentation design & Animating



**II YEAR – III SEMESTER
COURSE CODE: 4BCC3C1**

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: 4BCC3C2**

CORE COURSE VI – C PROGRAMMING

Unit I

Introduction: Special features of C – Characteristics of C – Structure of C – Program – Data Types – Integer Data 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

C programming made Easy – R.Rajaram

Reference Book

1. “Programming techniques through C” – M.G.Venkateshmurthy – Pearson Education New Delhi – 2002.
2. ANSI in C Programming – E.Balagurusamy.

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.



**I YEAR – III SEMESTER
COURSE CODE: 4BCC3C3**

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.GuptaSultan chand & sons, New Delhi.

Reference Books

1. Statistics, Theory and 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: 4BCC3C4**

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: 4BCC4C1**

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: 4BCC4C2**

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

Reference Books

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: 4BCC4C3**

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: 4BCC4C4**

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

Reference Books

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: 4BCC5C1**

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

Reference Books

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: 4BCC5C2**

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 Books

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

Reference Books

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: 4BCCE1B**

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 Main and on – line services – Fining 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.

Reference Books

1. Douglas E.Corner, 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: 4BCCE2A**

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

Reference Books

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: 4BCCE2B**

ELECTIVE COURSE II (B) – COST ACCOUNTING

Unit I

Definition of costing – Importance – uses of Costing – Objects and advantages – Difference 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 material control – Recording and Controlling of material department – Maintenance of Stores: Minimum level, Maximum level, Reorder level, Economic Order Quantity – Perpetual Inventory – Control over wastage and scrap and spillage.

Unit III

Methods of remunerating Labour: Incentive schemes – Idle time Control over idle time-job evaluation – merit rating – Time study – Labour Turn Over – 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 overhead.

Unit V

Job Costing and Contract accounts – profit on incomplete contracts – simple problems only excluding estimated contracts – Process Costing – Normal loss – Abnormal loss and abnormal gains – Effectiveness – Equivalent – Production excluding By-Products and Joint Products.

Text Books

Cost Accounts : Das Gupta

Reference Books

1. Cost Accounts : SP.Jain and K.L.Narang
2. Cost Accounts : R.S.N.Pillai & Bagwathi



**III YEAR – VI SEMESTER
COURSE CODE: 4BCC6C1**

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

E.Balagurusamy – “A Primer programming with JAVA” – Tata McGraw Hill publishing co. Ltd

Reference Books

1. The java programming Language : Ken Amold 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: 4BCC6C2**

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.

Reference Books

- | | | |
|--------------------------------|---|-----------------------|
| 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: 4BCC6C3**

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.

Reference Books

- | | | |
|-------------------------|---|-------------------------------|
| 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: 4BCC6C4**

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

Reference Books

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



**III YEAR – VI SEMESTER
COURSE CODE: 4BCCE3A**

ELECTIVE COURSE III (A) – DOT NET PROGRAMMING

Unit I

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

Unit II

Visualbasic.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: 4BCCE3B**

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

Reference Books

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

