

**Dr. G. R. D. COLLEGE OF SCIENCE (AUTONOMOUS)**  
**SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS**  
**BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)**  
 (Under Choice Based Credit System)  
**EFFECTIVE FROM THE ACADEMIC BATCH 2018 - 2021**

CU - 01  
2018-19

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS				EXAM DURATION
					CREDITS	CA	TEF	TOTAL	
I	I	Language	Tamil I / Hindi I / French I / Malayalam I	5	3	25	75	100	3
	II	English	Contemporary English-I	6	3	25	75	100	3
	III	Core	Principles of Accounting	6	4	25	75	100	3
	III	Core	Principles of Management	5	4	25	75	100	3
II	III	Core	Advanced Information Technology	5	4	25	75	100	3
	III	Allied	Business Organisation and Office Management	5	4	25	75	100	3
	IV	Skill Based Subject	General Awareness	1	2	25	75	100	3
III	I	Language	Tamil II / Hindi II / French II / Malayalam II	5	3	25	75	100	3
	II	English	Contemporary English-II	6	3	25	75	100	3
	III	Core	Financial Accounting	6	4	25	75	100	3
	III	Core	Online Business	5	4	25	75	100	3
IV	III	Allied	Business Economics	5	4	25	75	100	3
	III	Skill Based Subject	Lab - I MS Office and Accounting Software	2	3	40	60	100	3
	IV	Environmental Studies	Environmental Awareness	1	2	25	75	100	3
V	IV	Basic Tamil / Advance Tamil / Non Major Elective	**Basic Tamil I / Advance Tamil I / Personality Development and Soft Skills	2	2	100	NA	100	3
	III	Core	Marketing Management	5	4	25	75	100	3
	III	Core	Corporate Accounting	5	4	25	75	100	3
	III	Core	Management Information System	5	4	25	75	100	3
	III	Skill Based Subject	Programming Languages	5	3	25	75	100	3
	III	Allied	Business Mathematics	5	4	25	75	100	3
	IV	Skill Based Subject	Professional Communication	5	2	25	75	100	3
	V	Extension Activities	Mini Project	1	1	*GRADE			

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**\*\*Basic Tamil II / Advance Tamil II /**

IV	IV	Basic Tamil / Advance Tamil / Non Major Elective	**Basic Tamil II / Advance Tamil II /		2	2	100	NA	100	3
			Basics in Business Process Outsourcing.	Basics in Business Process Outsourcing.						
	III	Core	Business Law	5	3	25	75	100	3	
	III	Core	Internet and Web Design	5	4	25	75	100	3	
	III	Core	International Financial Reporting Standards	5	4	25	75	100	3	
	III	Allied	Business Statistics	6	4	25	75	100	3	
	III	Skill Based Subject	Lab II –HTML and Java Script Programs	3	3	40	60	100	3	
	IV	Value Education	Indian Society, People and Culture	2	2	25	75	100	3	
<b>V</b>										
	III	Core	Cost Accounting	6	4	25	75	100	3	
	III	Core	Income Tax Law and Practice	6	4	25	75	100	3	
	III	Core	Introduction to PHP Programming	5	4	25	75	100	3	
	III	Core	Lab III – PHP Programming	2	3	40	60	100	3	
	III	Elective I	Financial Management	6	4	25	75	100	3	
	III	Elective II	ERP and SAP	5	3	25	75	100	3	
	III	Skill Based Subject	Practical course on Web Page Creation	2	3	40	60	100	3	
<b>VI</b>										
	III	Core	Management Accounting	6	4	25	75	100	3	
	III	Core	E-Banking and Financial Services	5	3	25	75	100	3	
	III	Core	Investment Management	5	4	25	75	100	3	
	III	Elective III	Human Resource Management	5	4	25	75	100	3	
	III	Elective IV	Software Project Management	6	4	25	75	100	3	
	III	Skill Based Subject	Lab IV – Multimedia	2	3	40	60	100	3	
			<b>TOTAL CREDITS &amp; MARKS</b>		<b>140</b>			<b>4100</b>		

**Extra Credits**

ICICI Learning course - 6 Credits  
Business Fundamental Workshop - 4 Credits

10 Credits

\*\* For Basic Tamil & Advanced Tamil both CA only.

CTI-02  
2018-19

C11-03  
2018-19

Dr. G. R. D. COLLEGE OF SCIENCE (AUTONOMOUS)  
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BACHELOR OF COMMERCE (Computer Applications)  
(Under Choice Based Credit System)  
EFFECTIVE FROM THE ACADEMIC BATCH 2018- 2021

**SUBJECT CODE:**

**FIRST SEMESTER**  
**Core - PRINCIPLES OF ACCOUNTING**  
**(80% Problem, 20% Theory)**

**Objective: To Learn the basic concept of Accounting and its application in Business.**

- UNIT I** **Teaching Hours - 13**  
Fundamentals of Book keeping – Accounting Concepts and Conventions – Journal and Ledger – Trial Balance - Subsidiary Books – Uses – Preparation of Subsidiary Books.
- UNIT II** **Teaching Hours - 13**  
Cash Book – Preparation of various types of Cash book – Bank Reconciliation Statement – Meaning – Purpose - Preparation of Bank reconciliation statement – Errors – Types of Errors – Rectification of Errors.
- UNIT III** **Teaching Hours - 13**  
Capital & Revenue expenditures: Meaning – Distinction - Apportionment – Preparation of Final statements of Accounts of a Sole Trading Business. **(With simple adjustments)**
- UNIT IV** **Teaching Hours - 13**  
Bill of exchange – Meaning and Definition – Features – Types - Accounting entries for Bills transactions – Accommodation bills – Average Due date – Meaning – Determination of Average Due date – calculation of interest – Account current – Meaning – Procedure for calculating days of interest – Product method – Daily balance method – Red-ink interest.
- UNIT V** **Teaching Hours - 13**  
Consignment – Accounting entries in the books of Consignor and Consignee, Normal loss and abnormal loss – Cost price method **(only)** – Joint venture – Accounting Entries for Joint Venture.

**BOOKS RECOMMENDED:**

1. Financial Accounting - T.S.Reddy & A.Murthy, Margham Publications, Chennai.
2. Introduction to Advanced Accounting - R. L. Gupta, V. K. Gupta Sultan & Sons Publications, New Delhi.
3. Advanced Accountancy - S.P.Jain and Narang, Kalyani Publishers, New Delhi.
4. Introduction to accounting - T. S. Grewal, S Chand & Co.Ltd.
5. Principles of Accountancy – Vinayakam, Mani & Nagarajan, Sultan & Sons publications, New Delhi.



**FIRST SEMESTER**

**Core - PRINCIPLES OF MANAGEMENT**

**Objective: To impart knowledge on management principles and its applications in Business.**

**UNIT I**

**Teaching Hours - 13**

Management: Concept, Meaning and Definition – Nature and Scope of Management - Functions of Management - Contributions of F.W.Taylor, Henri Fayol, Mary Parker Follet, Mc Gregor and Peter F.Drucker. Management as Art, Science and Profession – Universality of Management.

**UNIT II**

**Teaching Hours - 13**

Planning: Meaning, Nature and importance of Planning – Advantages and limitations - Steps in planning - Considerations in planning – Types of Plans. Decision making: Steps in decision making – Types of Decisions.

**UNIT III**

**Teaching Hours - 13**

Organisation: Meaning, nature and importance - Process of organisation - Principles of Sound organisation - Organisational structure - Span of control - Organisational chart - Key elements of organisational process viz., Departmentation, Delegation and Decentralisation - Authority relationships - Line, functional and staff.

**UNIT IV**

**Teaching Hours - 13**

Direction: Nature and Purpose – Leadership styles – Motivation – Need – Determinants of behaviour – Motivational theories in Management – X and Y Theories - Maslow's theory of motivation – Herzberg's Theory. Co-ordination: Need for Co-ordination.

**UNIT V**

**Teaching Hours - 13**

Control: Steps in Control - Techniques of control –Traditional and Modern Techniques. Communication in management – Types of Communication – Barriers to Communication – Management by Objective (MBO) and Management by Exception (MBE).

**BOOKS RECOMMENDED:**

1. Business Management - Dinkar Pagare, Sultan & Co Ltd.
2. Principles of Management - T.Ramasamy, Himalaya Publication.
3. Principles and Practices of Management - L.M.Prasad, Sultan Chand & Sons.
4. Business Organisation and Management - Bhushan Y.K, Sultan Chand & Sons.
5. Business Organisation and management – Shukla, Sultan Chand & Co Ltd, New Delhi.

**FIRST SEMESTER**  
**Core - ADVANCED INFORMATION TECHNOLOGY**

**Objective: To cater to the needs of Commerce students in understanding the applications of IT in business area in such a way that they can be easily intelligible.**

**UNIT I**

**Teaching hours - 13**

Introduction to Computer Systems – History of Computers – Application of Computers in Business – Types of Computers – Generation of Computers – Hardware and Software – Computer Languages – Machine Language – Assembly Language – High Level Language – Internal Data Representation.

**UNIT II**

**Teaching hours – 13**

Components of Computer – CPU – Memory unit – Arithmetic Logic Unit - Control unit – Input Unit and Output Unit with examples – Graphical Devices – Storage units – Primary and Secondary Storage Units with examples – Printers and Plotters with types.

**UNIT III**

**Teaching hours - 13**

An overview of Operating Systems – single user systems – Multi user systems – Language Translators – Assembler – Compiler – Interpreter. Programming Languages – Programs - Steps in developing a program – Programming tools with examples – Computer packages with examples.

**UNIT IV**

**Teaching hours - 13**

Steps involved in selection of a Computer systems – Application and Communications facilities of computers in business – Tele-Shopping – Tele-working – Tele-marketing - E-mail – Internet – E-commerce – Multimedia and its Applications – Cloud computing – Open source software.

**UNIT V**

**Teaching hours - 13**

Information system security – Threats and implications – security policy – Hacking and Cracking – Meaning – Merits and Demerits – biometric – Facial and smart cards – Firewalls – Types of firewalls – Packet filters – Distributed firewalls – building firewalls (**only steps**).

**BOOKS RECOMMENDED**

1. Computer Today – Suresh K. Basandara, Galgotia publication private limited.
2. Computer Applications in Business & Management – Ananthi Sheshasayee, G Sheshasayee, Margham Publications.
3. A Text book of Information Techonology - R. Saravana Kumar P.Parameswaran S. Chand & Company Ltd, New Delhi.
4. Using Micro Computers - Brightman and Dimsdale, Galgotia publications Pvt Ltd, New Delhi.

**FIRST SEMESTER**  
**Allied - BUSINESS ORGANISATION AND OFFICE MANAGEMENT**

**Objective: To study the various forms of business organization.**  
**To study size, location and sources of finance of firms.**  
**To describe office and office equipments.**

**UNIT I**

**Teaching Hours - 13**

Nature and Scope of Business – Forms of Business organization – Sole trader, Partnership firms, Companies and Co-operative Societies – Public enterprise.

**UNIT II**

**Teaching Hours - 13**

Location of business – Factors influencing location, Localization of industries - Size of firms, Sources of finance – Shares, Debentures, Public depositors, Bank credit and Trade credit – relative merits and demerits.

**UNIT III**

**Teaching Hours - 12**

Stock exchange – Functions – Line trading – BSE, National Stock Exchange, ISE – OTCEI – Demating – depositories – Functions of SEBI – Listing of securities regulation of stock exchanges in India.

**UNIT IV**

**Teaching Hours - 13**

Office – its functions and significance – Office layout and Office accommodation – Filing and Indexing – Different types of filing – Functions of filing. Office machines and equipments – EDP – uses and limitations – Office furniture.

**UNIT V**

**Teaching Hours - 14**

Business Ethics: Introduction – Definition – Concept – Elements – Levels – Sources of ethical standards – Factors governing business ethics – Developing a corporate ethical programme – Benefits of ethical codes. CSR: Origin – Meaning – Purpose – Conceptual frame work – Benefits – barriers – Critics.

**BOOKS RECOMMENDED:**

1. Business Organisation and Management - Bhushan Y.K Sultan Chand & Co Ltd, New Delhi.
2. Business Organisation and management – Shukla, Sultan Chand & Co Ltd, New Delhi.
3. Office Organisation and management - Arora S.P.
4. Manual of office management and correspondence - Tandon B.N, Sultan Chand & Co Ltd, New Delhi.
5. Business Management - Dinkar Pagar, Sultan Chand & Co Ltd, New Delhi.
6. Corporate Social Responsibility in India - Sanjay K Agarwal, SAGE Publications.

**SECOND SEMESTER**  
**Core- FINANCIAL ACCOUNTING**  
**(80% Problem, 20%Theory)**

**Objective: To know the types of depreciations, single entry system of accounting, various departments and branch profits.**

**To know the hire purchase and instalment systems' accounts and accounts for partnership.**

**UNIT I**

**Teaching Hours – 13**

Depreciation: Meaning and definition – Causes of depreciation – Methods of providing depreciation – Straight line method - Written down value method – Annuity method - Reserves and Provisions – Self-balancing ledgers – Meaning and Advantages.

**UNIT II**

**Teaching Hours – 13**

Departmental accounts – Definition – Meaning - Allocation of expenditure to the various departments - Transfer at Cost and selling price – Branch accounts (**excluding Foreign and Independent branches**) – Dependent branches (**only debtor system and wholesale branch system**).

**UNIT III**

**Teaching Hours – 13**

Single Entry System – Meaning and features – Advantages and disadvantages of single entry system – Difference between Single entry and Double entry system – Statement of affairs method and conversion Method – Difference between Balance sheet and Statement of affairs method.

**UNIT IV**

**Teaching Hours – 13**

Hire Purchase System – Meaning – Features – Differences between Hire purchase and Installment system – Accounting entries in the books of Hire Purchaser and Hire Vendor - Calculation of Interest and Cash Price - Default and Repossession of Asset - Installment Purchase System.

**UNIT V**

**Teaching Hours – 13**

Partnership Accounts – Interest on capital – Interest on drawings - Division of Profits – Fixed and fluctuating capital – Admission – Profit sharing ratio – Adjustment for Goodwill – Revaluation of Asset and Liabilities – Adjustment of reserves and other Accumulated profits – Adjustments for capital - Retirement – Death – Gaining ratio.

**BOOKS RECOMMENDED:**

1. Financial Accounting - T.S.Reddy & A.Murthy, Margham Publications, Chennai.
2. Advanced Accounting - S.P. Jain and K.L. Narang, Kalyani Publishers, New Delhi.
3. Advanced Accounting - S.N.Maheswari, Vikas Publishing house, New Delhi.
4. Advanced Accounting - R.L.Gupta & Radhaswamy, Sultan Chand & Sons Publications, New Delhi.
5. Advanced accounting - V.K.Gupta&R.L.Gupta, Sultan chand & sons, New Delhi.

**SECOND SEMESTER**  
**Core – ONLINE BUSINESS**

**Objective: To empower the students by giving the concepts of E- Commerce and E-Business.**

**UNIT I**

**Teaching hours - 14**

**Introduction to E-Business and E-Commerce:** Definition of E-Commerce and E-Business  
- Types of E-Commerce transactions - E-Business Models - Internet Marketing and E-Tailing -  
Elements of E-Business Models - Benefits and limitations of E-Commerce.

**UNIT II**

**Teaching hours - 14**

**E-Marketplaces:** Functions - Types and Features - Types of auctions - Benefit and  
Limitations. **E-procurement and E-payment Systems:** E-Procurement - definition, processes,  
methods and benefits - E-Payment - Payment methods in B2B.

**UNIT III**

**Teaching hours - 14**

**The Impact of e-Business on Different Fields and Industries :** E-Tourism - Employment  
and Job Market Online - Online Real Estate - Online Publishing and E-Books - Banking and  
Personal Finance Online - On-Demand Delivery Systems and E-Grocers - Online Delivery of  
Digital Products, Entertainment and Media.

**UNIT IV**

**Teaching hours - 14**

**E-Learning and Online Education:** Electronic learning - Benefits and Drawbacks -  
E-Learning Industry - E-Content development tools and technologies - Approaches for E-Learning  
delivery. **E-Governance:** Definition of E-Governance – Implementation - E-Government Services  
- Challenges and Opportunities - E-Government Benefits.

**UNIT V**

**Teaching hours - 9**

**Launching a Successful Online Business:** Requirements for starting an online business  
from different perspectives - Funding options available to startup businesses - Processes associated  
with managing Website development.

**BOOKS RECOMMENDED:**

1. Electronic Commerce, A Managerial Perspective, Turban E.et.al, Prentice Hall.
2. Electronic Business and Electronic Commerce Management, Dave Chaffey, Prentice Hall.
3. E-Learning Tools and Technologies, Horton and Horton, Wiley Publishing.
4. E-Commerce & E-Business, Dr. C. S. Rayudu, Himalaya Publishing House, New Delhi.
5. Web Commerce Technology Handbook, Daniel Minoli, Emma Minoli, Tata McGraw Hill  
Publishing, New Delhi.

SUBJECT CODE:

**SECOND SEMESTER**  
**Allied - BUSINESS ECONOMICS**  
**(100 % THEORY)**

**Objective: To study about demand, production functions and cost**  
**To study pricing of goods in perfect and imperfect market and**  
**To study monetary policy of India**

**UNIT I**

**Teaching Hours - 8**

Definition and Scope of Economics – Methodology of Economics – Objectives of business firms - Social Responsibilities.

**UNIT II**

**Teaching Hours - 18**

Meaning of Demand - Determinants of Demand - Law of Demand - Demand Analysis – Demand Schedule - Elasticity of Demand - Types of Elasticity of Demand (Price, Income, Cross and Advertisement) - Methods of Measuring Elasticity of Demand - Demand Forecasting – Meaning and objectives - Methods of Demand forecasting - Objectives of Demand Forecasting.

**UNIT III**

**Teaching Hours - 18**

Production function - Factors of Production - Production functions with one variable input - Production functions with two variable inputs - Production functions with all variable inputs - Law of Supply - Determinants of supply - Elasticity of supply - Meaning of Cost - Types of cost - Cost and output relationship in the short run - Cost and output relationship in the long run.

**UNIT IV**

**Teaching Hours - 15**

Market - definition - Types of Market (Perfect competition, Monopoly, Monopolistic, oligopoly) - Price discrimination - Price and Output determination in Perfect and Imperfect markets - Economies of scale - Diseconomies of scale.

**UNIT V**

**Teaching Hours - 6**

Business cycle – Meaning and different phases of business cycle - Monetary Policy of India - objectives and instrument of monetary policy, Fiscal Policy of India – objectives and Instruments of fiscal policy - Recent Budget analysis.

**BOOKS RECOMMENDED:**

- |                                   |   |   |
|-----------------------------------|---|---|
| 1. Business Economics             | - | Sankaran S, Margham Publications, New Delhi.            |
| 2. Principles of Economics        | - | Seth.M.L, Lakshmi Narain Agarwal, Agra.                 |
| 3. A Text Book of Economic Theory | - | DouglasC.Hague, Alfred W. Stonier, Pearson Publication. |
| 4. Macro Economics                | - | M.L Jhingan, Vrinda Publications.                       |
| 5. Micro Economic theory          | - | Cavery& Girija, Sultan Chand publication.               |

**SECOND SEMESTER**

**Skill Based Subject – LAB – I – MS OFFICE AND ACCOUNTING SOFTWARE**

***Ms Word***

1. Using mail merge prepare an interview call letter.
2. Prepare a bio-data using Ms Word using resume wizard.
3. Prepare an invitation using the following:
  - Page border
  - Margin set up
  - Watermark
  - Clip arts
  - Shapes
4. Prepare a timetable using table auto format using Ms Word.
5. Design value added web pages in Ms Word that convey information about your curriculum – Hyperlink.

***Ms Excel***

1. Using text functions do the following in Ms Excel:
  - Find and replace a string
  - Length of the string
  - Mid (to cut) the string
  - Concatenate the string
  - Convert the string into uppercase
2. Using Mathematical and trigonometric functions do the following in Ms Excel:
  - Round off the decimal values
  - Find sin, cos and tan values
  - Find log values
  - Find lcm and gcd
3. Using statistical functions do the following in Ms Excel:
  - Find median and mode
  - Find standard deviation
  - Find rank correlation
  - Find quartile deviation
4. Using a sales report prepare various charts to show the difference in sales.
5. Excel Query Language

***Ms PowerPoint***

1. Prepare a PowerPoint presentation for a department function.
2. Prepare a PowerPoint presentation for a new product launch.
3. Prepare a company's organization chart.



***Ms Access***

1. With the given fields create a table and do the following in Ms Access: Register Number (Primary key), Name, Class, Mark1, Mark2, Mark3, Mark4, and Mark5.
  - Calculate total and average using queries.
  - Display students list for students in distinction.
  - Display the list of students of first class.
  - Change a particular subject mark for a student.
2. With the given fields create a table in Ms Access: Employee number (primary key), employee name, department, designation, basic pay, dearness allowance, house rent allowance, city compensatory allowance, travelling allowance, medical allowance, provident fund, other deductions.
  - Create form using wizard
  - Enter data through form
  - Calculate gross pay and net pay

***Accounting Software - Tally***

1. Create a Company using Tally.
2. Single Ledger - Create Assets, Liabilities, Income and Expenditure account.
3. Create accounting groups.
4. Enter some test transactions; say numbering 100 in the form of Cash Receipts, cash Payments, Bank receipts, Bank payments, Purchase Bills, Sales Invoices, Debit Note, Credit note and General Journal Vouchers.
5. Voucher Entries - Print the primary books for the same.
6. Create an opening Trial Balance and print the same.
7. Profit and Loss and Balance sheet.
8. Financial Ratio Analysis.



**THIRD SEMESTER**  
**Core – MARKETING MANAGEMENT**

**Objective: To teach students about the concept of Marketing management, marketing mix, emerging concepts of Marketing and its significance for Business.**

**UNIT I**

**Teaching Hours - 13**

Marketing: Meaning – Objectives and importance of marketing – Evolution of marketing concept – Concept of modern Marketing Management – Marketing functions – Market – Definition – Classification of markets – Marketing and selling.

**UNIT II**

**Teaching Hours - 15**

Product mix: Meaning of product - Product planning and development - product Life cycle – Branding – features, types and functions – Packaging: features – types – advantages - Brand name and trademark. Price mix - importance of price - pricing objectives - Factors affecting pricing decisions - kinds of pricing.

**UNIT III**

**Teaching Hours - 16**

Distribution channels – meaning – importance - types of channel - factors affecting choice of distribution channels. Promotion mix – objectives - kinds of promotion - factors affecting promotion mix - methods of promotion – Advertising - meaning – Benefits - media of advertising - factors affecting choice of media - characteristics and types. Personnel selling – importance - benefits. Sales promotion – meaning – functions - methods of sales promotion - importance.

**UNIT IV**

**Teaching Hours - 13**

Consumer Behavior – meaning - Need - Factors influencing consumer behavior - cultural, social, personal and psychological factors - Buyer decision making process. Market segmentation – Methods. CRM - meaning and concept of CRM - advantages of CRM - strategies for maintaining customer relations.

**UNIT V**

**Teaching Hours - 08**

Rural Marketing - Meaning and New Insights - E-Marketing - Online marketing - retail marketing – meaning - importance and relevance -Viral Marketing.

**BOOKS RECOMMENDED:**

1. Marketing - Pillai, R.S.N & Mrs.Bagavathi , Sultan Chand & Co, New Delhi,
2. Marketing - Rajan Nair, Sultan Chand & Co, New Delhi.
3. Marketing Management - Mamoria, C.B & Satish Mamoria, Kitab Mahal Agencies, Orissa.
4. Marketing Management - Ramasamy, V.S.Namakumari, Macmillan India, New Delhi.
5. Principles of Marketing - Philip Kotler, Prentice hall of India, New Delhi.

**THIRD SEMESTER**  
**Core - CORPORATE ACCOUNTING**  
**(80% Problem, 20%Theory)**

**Objective: To teach students the accounting concept in Shares, Debentures, profits, share capital and other corporate decisions.**

**UNIT I**

**Teaching Hours - 13**

Shares – Issue of shares - Calls-in-arrears and calls-in-advance - over subscription and under subscription - Issue of shares at premium – Issue of shares at discount - Forfeiture of shares – Re-issue of forfeited shares - Redemption of preference shares - Introduction to Demat.

**UNIT II**

**Teaching Hours - 14**

Debentures – Issue of debentures – Terms relating to issue price and condition of redemption of debentures – Redemption of debentures - Redemption out of provision – Sinking fund method – Insurance policy method - Redemption without provision – Redemption out of capital – out of profits – Redemption by conversion - purchase of own debentures.

**UNIT III**

**Teaching Hours - 12**

Profit prior to Incorporation (As per revised Schedule VI): Computation of ratios - Ascertainment of profit or loss prior to incorporation. Final accounts of companies: preparation and presentation of final accounts (As per revised Schedule VI) – legal requirements - Tax adjustments – Calculation of managerial remuneration.

**UNIT IV**

**Teaching Hours - 14**

Amalgamation of companies – Absorption of companies – Purchase consideration – various methods for ascertainment of purchase consideration.

**UNIT V**

**Teaching Hours - 12**

Reconstruction – Reduction and Re-organisation of share capital – Alteration of share capital - Internal Reconstruction – Reduction of share capital - External Reconstruction. (Excluding inter-company holdings).

**BOOKS RECOMMENDED**

1. Corporate Accounting - T.S. Reddy & A.Murthy, Margham Publishers.
2. Corporate Accounting - S.P Jain & K.L.Narang, Kalyani Publishers, New Delhi.
3. Corporate Accounting - R.L.Gupta & M.Radhaswamy, Sultan Chand & Co Publications, New Delhi.
4. Advanced Accountancy - S.P.Iyengar (Volume – II), Sultan Chand & Co Publications, New Delhi.
5. Corporate Accounting - R.S.Singal, V.K.India Enterprises publications.

**THIRD SEMESTER**

**Core - MANAGEMENT INFORMATION SYSTEM**

**Objective: To learn the information management in database system.**

**UNIT I**

**Teaching Hours - 13**

Fundamentals of information systems: Systems concepts – Types of system, system approach – Relevance of modern organization – Data Vs Information. The Management of Information systems: Role and Importance of MIS - Characteristics - Information Resource management - Tool for management process.

**UNIT II**

**Teaching Hours - 13**

Planning the information system. Life Cycle Approach to Application Development. Control issues in information system - IS Controls – Facility, Procedural – Auditing Information System.

**UNIT III**

**Teaching Hours - 13**

Information Systems for Business – Marketing, HR, Finance, Payroll, production, Application in banking and insurance sector. Information Systems for Managerial Decision Support - Types of Decision - Decision Support System - Characteristics of DSS - Components of DSS - Executive Information System - Transaction Processing system – Expert system.

**UNIT IV**

**Teaching Hours - 13**

Managerial overview: Telecommunication - Functions of Telecommunication – Trends, Applications of Telecommunication - Electronic Meeting System - Characteristics of Communication Channels - Office Automation: Electronic Communication, Collaboration System - Electronic Publishing systems – Image processing.

**UNIT V**

**Teaching Hours - 13**

Technology of Information systems – Database management Systems – Functions and Benefits - Designing Databases. Conceptual Presentation – Client Server Architecture – Business Process Re-engineering - SCM and ERP features.

**BOOKS RECOMMENDED**

1. Management Information System - Aman Jindal SW chulthesis Robertt Summer, Tata McGraw Hill Publishing Company Ltd, New Delhi.
2. Management Information System - W.S. Jawadekar, Tata Mc Graw Hill Publishing Company Ltd, New Delhi.
3. Management Information System - Murdick & Ross, PHI Publications.
4. Management Information System - James A O Brien, Tata McGraw Hill Publishing Company Ltd, New Delhi.
5. Management Information System - Terry lucey, Thomson Publications.

**THIRD SEMESTER**  
**Skill based Subject – PROGRAMMING LANGUAGES**

**Objective: To Familiarize the students with the basics of computer language concepts.  
To Guide the students in understanding the programming concepts.**

**UNIT I**

**Teaching hours - 13**

Introduction: The art of language design – Programming Language Spectrum – Need for programming language – Compilation and Interpretation – Programming Environments.

**UNIT II**

**Teaching hours - 13**

Control flow I: Expression Evaluation – Precedence and Associativity – Assignments – Initialization – Ordering within Expressions – Short-circuit Evaluation – Structured and Unstructured Flow – Structured alternatives – Continuations.

**UNIT III**

**Teaching hours - 13**

Control flow II: Sequencing – Selection – Short-circuited conditions – case/switch statements – Iteration – Enumeration-controlled loops – combination loops – iterators – generators in icon – logically controlled loops.

**UNIT IV**

**Teaching hours - 13**

Data types: Type systems – type checking – polymorphism – the meaning of type – classification of types – orthogonally – type checking – type equivalence – type compatibility – type inference – the ML type system – Arrays – syntax and operations – dimensions, bounds and allocation – memory layout – strings.

**UNIT V**

**Teaching hours - 13**

Subroutines and control abstraction: Review of stack layout – parameter passing – parameter modes – call-by-name – special purpose parameters – function returns – Exception handling – defining exceptions – exception propagation – implementation of exceptions.

**BOOKS RECOMMENDED:**

1. Programming language Pragmatics - Michael L. Scott, Elsevier.
2. Programming languages Concepts and Constructs - Ravi Sethi, Vishwanantha K V, Pearson Education.
3. Programming Languages - Allen Tucker, Robert Nonan, Tata McGraw-Hill.
4. Programming Languages Design & Implementation – Terrence W Pratt & Marvin V Zelkowitz, Prentice Hall of India (P) Ltd., New Delhi.

**THIRD SEMESTER**  
**Allied- BUSINESS MATHEMATICS**  
**(80% Problem, 20% Theory)**

**Objective: To Cater to the needs of Mathematical applications in Business.**  
**To Familiarize the students with the basic concepts of Mathematics.**  
**To Train the students with Mathematics for their application in business decisions.**  
**To Guide the students in understanding.**

**UNIT I**

**Teaching Hours – 13**

Matrix - Basic Concepts - Addition and Multiplication of matrices - Inverse of matrix - Rank of a Matrix - determinants of a matrix – solution of Simultaneous linear equations - Cramer's rule and matrix method.

**UNIT II**

**Teaching Hours – 13**

Simple and Compound Interest – Present value. Discounting of bills - True Discount - Bankers discount - Bankers Gain - Annuities.

**UNIT III**

**Teaching Hours – 13**

Operations Research – Meaning – Scope and limitations - Linear programming problem – Formulation - Canonical and standard forms of L.P.P - solution by Graphical method - solution by Simplex method (Basic problems only).

**UNIT IV**

**Teaching Hours – 13**

Network Analysis – Introduction - Basic concepts - Rules of Network Construction - Critical Path Analysis (CPM) - Project Evaluation and Review Technique (PERT) - Probability Considerations in PERT - Distinction Between PERT and CPM.

**UNIT V**

**Teaching Hours – 13**

Transportation Problem – Introduction - matrix form of T.P - The transportation Table - balanced and unbalanced - Initial Basic feasible solution - NWC, LCM, VAM - The assignment problem – the assignment algorithm - unbalanced assignment problem – Hungarian Method.

**BOOKS RECOMMENDED**

1. Business Mathematics and Statistics - P. A Navanitham, JAI Publication, Trichy.
2. Business Mathematics - Dr.P.R., Vittal, Margham Publications.
3. Operations Research - Kanti Swarup P.K.Gupta and Man Mohan, S.Chand and Company- New Delhi.
4. Operation Research methods - P.Mariappan, New Century Book House Pvt.Ltd.
5. Operations Research - Hamdy A.Taha.

**THIRD SEMESTER**  
**Skill Based Subject – PROFESSIONAL COMMUNICATION**

**Objective: To develop ability to communicate clearly, on matters having relevance to day-to-day business operations.**

**UNIT I**

Teaching Hours - 13

Communication: Definition – Types and patterns of communication – Spoken communication – Written communication – Non-verbal communication – Audio-visual communication and Multimedia communication - Objectives of communication - Horizontal communication - Upward communication - Barriers to communication.

**UNIT II**

Teaching Hours – 13

Business Letter: Characteristics - Organization, Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations - Credit and Status Enquiries - Complaints, Claims and adjustments.

**UNIT III**

Teaching Hours – 13

Sales Letters – Circulars. Bank Correspondence. Life Insurance Correspondence. Collection letters – Correspondence of a Company Secretary. Report writing – classification – characteristics of Good report.

**UNIT IV**

Teaching Hours – 13

Assertive / Positive communication - Assertive training: Negotiation and Compromise - Allophones: accent for grammar for effective speaking - Speaking skills: active listening - listening and responding - Four basic reasoning skills.

**UNIT V**

Teaching Hours - 13

Positive resume active verbs - Positive indicators – Interpersonal gestures - Intra and Interpersonal skills - Interpersonal communicational ethics.

**(LAB PRACTICAL ONLY)**

Career strokes: Online practical modules: Communication skills – Group discussion – Interviews – Team work – Time management – Business awareness

**BOOKS RECOMMENDED:**

1. Business Communication - Dr. K.K. Ramachandran Macmillan Publication, Mumbai.
2. Essentials Of Business Communication - Rajendra Pal & J.S.Korlahalli Sultan Chand and Sons New Delhi.
3. Business Communication - R.K.Madhukar Vikas Publishing House New Delhi.
4. Business Communication - R.C.Bhatia Ane Books New Delhi.
5. Communication for Business - Shisley Taylor, Pearson
6. Developing Communication Skills – Krishna Mohan, Meera Banerji – Macmillan Publications.

**THIRD SEMESTER**

**Extension Activities - MINI PROJECT**

**“LEARNING TO DEVELOP MOBILE APP”**

**Method of Teaching and Scheme of Assessment**

**1. Objective**

Students of B.Com (CA) will have to do a Mini Project in their third semester. This mini project is offered to students with an aim of gaining practical exposure and learning the latest technology upgradation in the field of Commerce & Computer Application. “Learning to develop mobile app” is the theme of mini project for the students from 2015 – 2018 batch onwards.

**2. Methodology**

➤ **Teaching method**

- Practical demonstration of mobile app developers in windows platform.
- Developing sample apps with the help of app developers.

➤ **Learning Outcome**

- Exposure to mobile app development.
- Utilization of mobile app tools.
- Creating a sample mobile app by students.

**3. Duration**

This mini project is offered in the third semester.

**4. Method of Assessment**

The students will be assessed and awarded grades as follows:

90 – 100	-	O	-	Outstanding
80 – 89	-	D+	-	Distinction
70 – 79	-	A+	-	Very Good
60 – 69	-	A	-	Good
45 – 59	-	B	-	Satisfactory
Below 45	-	U	-	Re-appear

Dr. G. R. D. COLLEGE OF SCIENCE (AUTONOMOUS)  
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS  
BACHELOR OF COMMERCE (Computer Applications)  
(Under Choice Based Credit System)  
EFFECTIVE FROM THE ACADEMIC BATCH 2018- 2021

CE-19  
2018-19

**SUBJECT CODE:**

**FOURTH SEMESTER**  
**Core – BUSINESS LAW**

**Objective: To teach students about various Business laws, their provisions and its applications in the Real time Business.**

**UNIT I**

**Teaching Hours - 14**

Indian Contract Act, 1872 - Contract - Definition – Legal Obligation and Agreement – Essential Elements of Valid Contract - Classifications of Contract - Offer – Meaning – Legal rules – Acceptance - Legal rules - Revocation of offer and Acceptance - Consideration – Essentials - “No Consideration No Contract” – Exceptions.

**UNIT II**

**Teaching Hours - 13**

Capacity – Legal rules – Minor’s Agreement – Persons of unsound mind – Disqualified persons – Free consent – Legal rules – Coercion – Undue Influence – Misrepresentation – Mistake – Fraud. Different modes of discharge of contract – Remedies for breach of contract – Principles for awarding damages.

**UNIT III**

**Teaching Hours - 12**

Contract of Indemnity and Guarantee: Definition - Rights of Indemnity Holder – Right of Indemnifier - Rights of Surety - Discharge of Surety. Bailment and Pledge: Kinds of Bailment – Rights and Duties of Bailee and Bailor - Rights and Duties of Pawnee and Pawnor

**UNIT IV**

**Teaching Hours - 13**

Law of Agency: Kinds of Agents - Rights, Duties and Liabilities of Principal and Agents. Indian Partnership Act, 1932: Definition – Rights, Duties and Liabilities of Partners - Dissolution of Partnership firm.

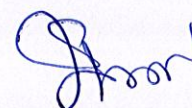
**UNIT V**

**Teaching Hours - 13**

Sale of Goods Act, 1930: Definition - Sale - Difference between Sale and Agreement to sell - Rules regarding passing of Property in Goods. Conditions and Warranties: Definition - Principles of "Caveat Emptor" and its limitations. Rights and Duties of Common Carrier - Contract of Carriage of goods by sea - Bill of Lading and Charter party.

**BOOKS RECOMMENDED:**

1. Commercial Law - Kapoor N.D, Sultan Chand and Sons, New Delhi.
2. Business Law - Pillai .R.S.N. Bagavathi, S Chand and Co Ltd, New Delhi.
3. Business Law – S.S.Gulshan & G.K.Kapoor, New Age International Publishers, New Delhi.
4. Business Law – Dr. V. Balachandran & S. Thothadri, Mc Graw Hill Education (India) Pvt Ltd., New Delhi



**FOURTH SEMESTER**  
**Core - INTERNET AND WEB DESIGN**

**Objective: To know the internet structure and tools to create websites.**

**UNIT I**

**Teaching hours - 13**

Introduction to Internet – Resources of Internet – Hardware and Software Requirements of Internet – Internet service Providers – Internet Services – Protocols – Internet clients and Internet Servers.

**Threats and security:** Introduction to threats – types of threat – Crime Vs Cyber Crime – types of Cyber Crime. **Cyber Law:** Legal issues on Internet – Countermeasures of internet threats.

**UNIT II**

**Teaching hours - 13**

Introduction to HTML – Functions of HTML in web publishing – Basic Structural Elements and their usage – Traditional text and formatting – style sheet formatting – using tables for organization and layout.

**UNIT III**

**Teaching hours - 13**

Creating forms with HTML – Frames and Framesets – Using Images with HTML – Merging Multimedia, controls and Plug-ins with HTML.

**UNIT IV**

**Teaching hours - 13**

Client side scripting – scripting basics – what is client-side scripting? – scripts and programs: compiled programs – Interpreted programs. Client side scripting languages: JavaScript – Jscript – VB script. Placing scripts in your web pages: The <SCRIPT> tag – placing your script in your HTML code – Running your client-side scripts.

**UNIT V**

**Teaching hours - 13**

Introducing Java script: Need for Java Script – Introducing Java Script syntax – statements – Blocks – comments – data types – variables – expressions – flowchart – creating simple Java Scripts – formatting scripts – objects: using the navigator object – linking scripts to windows events – alert boxes and confirmation – altering the status bar – scrolling text in the status bar – Java script in securing internet and website.

**BOOKS RECOMMENDED:**

1. Dynamic Web publishing - Shelly Powers et.al Techmedia.
2. HTML 4 unleashed Darnelly Rick - Techmedia.
3. Internet Complete Reference - Hahm Harley Tata Mc Graw Hill.
4. Java Script - Moncur Michael, Pearson Education.
5. Beginning Java Script - Wilton Paul Wiley, Dream Tech India (P) Ltd.
6. The unofficial guide to Ethical Hacking – Ankit Fadia, Macmillan publishers India Ltd.,

**FOURTH SEMESTER**

**Core – INTERNATIONAL FINANCIAL REPORTING STANDARDS**

**Objective:** To develop in the Public interest a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles.

**Unit I: IASB and IFRS**

Teaching hours: 13

Structure of the IFRS/IASB - Extant standards of the IASB - The Frame work - The status of IFRSs around the world - The Use of IFRS around the World - The IASB road map - The Annual IASB bound volume and its use - Principal difference between Indian GAAP and IFRS - Proposal for change

**Unit II: PRESENTATION AND REPORT:**

Teaching hours: 10

IAS 1: Presentation of financial statements - IFRS 15: Revenue from Contracts with customers- IAS 8: Accounting Policies, change in accounting estimates and errors.

**Unit III: ACCOUNTING FOR ASSETS AND LIABILITIES:**

Teaching hours: 15

IAS 16: Property plant and equipment - IAS 38: Intangible assets - IAS 40: Investment Property – IAS 36: Impairment and assets - IAS 23: Borrowing Costs - IAS 20: Accounting for government grants and disclosure of government assistance - IAS2: Inventories - IAS 17: Leases - IFRS 5: Non-Current assets held for sale and discontinued operations - IFRS 13: Fair Value Measurement - IAS 32: Financial instruments – Presentation - IFRS 9: Financial instruments - IFRS 7: Financial instruments: disclosures - IFRS 2: Share – based payments - IAS 37: Provisions, contingent liabilities and contingent assets - IAS 10: Events after the reporting period - IAS 19: Employee benefits - IAS 12: Income taxes - IAS 41: Agriculture - IFRS 6: Exploration for and evaluation of mineral resources.

**Unit IV: GROUP ACCOUNTING**

Teaching hours: 14

IFRS 10: Consolidated financial statements - IAS 27 (revised 2011): Separate financial statements - IFRS 3: Business combinations – IAS 28 27 (revised 2011): Investment in associates and joint ventures - IFRS 11: Joint arrangements - IFRS 12: disclosure of interest in other entities - IAS 21: The effects of changes in foreign exchange rates - IAS 29: Financial reporting in hyperinflationary economies.

**Unit V: DISCLOSURE STANDARDS:**

Teaching hours: 13

IAS 7: Statement of cash flows - IAS 24: Related party disclosures - IAS 33: Earnings per share - IAS 34: Interim financial reporting - IFRS 4: Insurance contracts - IFRS 1: First time adoption of IFRS - IFRS 8 - Operating segments.

**BOOKS RECOMMENDED:**

1. International Financial Reporting Standards: A Practical Guide by Hennie van Greuning, Darrel Scott, Simonet Terblanche-World bank (ISBN 9780821384282)
2. Understanding IFRS Fundamentals: International Financial Reporting Standards By Nandakumar Ankarath, Kalpesh J. Mehta, T. P. Ghosh, Yass A. Alkafaji WILEY Publications.(ISBN 9780470399149)
3. International Financial Reporting Standards: An Introduction By Belverd E. Needles, Marian Powers- Cengage Learning.(ISBN 9781133187943)
4. IFRS Simplified: A fast and easy-to-understand overview of the new international financial reporting standards, by Mike Morley, Kindle Edition
5. IFRS Explained: A guide o international reporting standards, by BPP Learning media.

**FOURTH SEMESTER**  
**Allied - BUSINESS STATISTICS**  
**(80% Problem, 20% Theory)**

**Objective: To Cater to the needs of Statistical applications in Business.**  
**To use Statistical Techniques in business decision making.**  
**To develop skills in structuring and analyzing business problems statistically.**  
**To formulate answers to common business decision problems through statistics.**

**UNIT I**

**Teaching Hours - 12**

Meaning, Definition and scope of statistics – Sources of data – Collection of data – primary and secondary – Methods of primary data collection – Editing secondary data – Sampling and its methods – Classification and Tabulation – Presentation of data by diagrams – Bar diagram and Pie diagram – Graphic representation of frequency distribution.

**UNIT II**

**Teaching Hours - 15**

Averages – Mean, Median, Mode, Geometric mean and Harmonic mean – their computation – properties and uses – Measures of dispersion – Range, Quartile deviation, Mean deviation, Standard deviation, co-efficient of variation.

**UNIT III**

**Teaching Hours - 13**

Skewness - Karlpearson's and Bowley's coefficient of Skewness – Index Numbers – meaning – uses – selection of base year – Simple and Weighted Index Numbers – Tests of an Index Number – Consumer Price Index.

**UNIT IV**

**Teaching Hours - 13**

Correlation – meaning and definition – Scatter diagram - Pearson's coefficient of correlation – Computation and interpretation – Rank correlation – Regression – Meaning and methods of forming the regression equations and lines – Properties of Regression coefficients.

**UNIT V**

**Teaching Hours - 12**

Time series – Meaning – components – Models – Methods of estimating trend – Graphic, semi-average, moving average and least square methods (Linear equations only) – Seasonal Variation – Simple average Method.

**BOOKS RECOMMENDED**

1. Business Mathematics and Statistics. - PA. Navanitham, JAI Publications.
2. Business Statistics. - Dr.P.R.Vittal, Margham Publications.
3. Fundamentals of mathematical Statistics - S.C.Gupta & V.K.Kapoor, Sultan Chand & Co New Delhi.
4. Statistical Methods - S.P.Gupta, Sultan Chand & Co.
5. Fundamentals of Business Statistics - Sharma.J.K, Vikas Publications.

**FOURTH SEMESTER**  
**Skill based subject - LAB II - HTML AND JAVASCRIPT PROGRAMS**

**Objective: To create web sites and its applications.**

1. Write a program in HTML to create resume in the webpage.
2. Write a program in HTML to create hyper link in the webpage.
3. Write a program in HTML to create forms in the web page.
4. Write a program in HTML to create frames in the web page.
5. Write a program in HTML to create text layout in the web page.
6. Write a program in HTML to create text formatting in the web page.
7. Write a program in HTML to create style sheet in the web page.
8. Write a program in HTML to create tables in the web page.

**Java script**

1. To print your name.
2. Forms
3. frames
4. layouts



**FIFTH SEMESTER**  
**Core – COST ACCOUNTING**  
**(60% Problem, 40% Theory)**

- Objective: (i) To understand the purpose and use of cost accounting.**  
**(ii) To understand various cost accounting methods.**  
**(iii) To ascertain cost under various methods.**

**UNIT I**

**Teaching Hours - 14**

Cost Accounting: Definition, Meaning and Scope - Relationship of Cost Accounting with Financial Accounting and Management Accounting - Methods of Costing - Cost analysis, Concepts and Classifications - Elements of cost, preparation of cost sheet and tender - Costing as an aid to management - limitations of cost accounting.

**UNIT II**

**Teaching Hours - 13**

Materials: Purchasing of materials, procedure and documentation involved in purchasing - requisitioning for stores - Cost centre cost unit and profit centre. Methods of Valuing material issues - Maximum, minimum and reordering levels - EOQ - perpetual inventory - control over wastages, scrap and spoilage - ABC analysis after EOQ.

**UNIT III**

**Teaching Hours - 13**

Labour: Systems of wage payment, idle time, control over idle time - labour turnover - causes of labour turnover. Overhead: Classification of overhead - Allocation and Apportionment of overhead - Basis of apportionment - Absorption of overhead - Machine hour rate problems (relating to primary and secondary distribution)

**UNIT IV**

**Teaching Hours - 13**

Process costing: Features of process costing - Process losses, waste, scrap, normal process loss, abnormal process loss, abnormal gain, inter-process profit (excluding equivalent production) - costing of joint products and by-products (**Theory only**).

**UNIT V**

**Teaching Hours - 12**

**Operating Costing:** Meaning and Definition – Operating cost in some service Industries - Costing Procedure in Transport Costing. **Contract Costing:** Meaning – Features - Work Certified - Notional Profit - Computation of Contract Costing - Differences between Contract costing and Job Costing. Reconciliation of cost and financial accounts.

**BOOKS RECOMMENDED:**

1. Cost Accounting and Methods and Problems – Reddy & Murthy, Margham Publications, Chennai.
2. Cost Accounting - R.S.N Pillai & Bhagavathi, Sultan Chand & Sons Company LTD, New Delhi.
3. Cost Accounting - Jain, S.P & Narang K.L, Kalyani Publications, New Delhi.
4. Cost and Management Accounting - S N Maheswari, S Chand, New Delhi.
5. Cost Accounting - Methods and Problems - Bhar B.K, Academic Publication, New Delhi.
6. Cost Accounting – Dr. M Wilson – Himalaya Publishing House.

**FIFTH SEMESTER**  
**Core- INCOME TAX LAW AND PRACTICE**  
**(60% Problem, 40% Theory)**

**Objectives:**

- To study about the income Tax Act and its provisions
- To study computation of income from salary , House Property, Profits and Gains of Business and Profession, capital gain, other sources and
- To study central board of direct taxes and its functions

**UNIT I**

**Teaching Hours - 16**

The Income Tax Act - Definition of Income - Assessment year - Previous year – Assessee - Types of Assesseees - Scope of income - Charge of Tax - Residential status – Exempted incomes u/s 10.

**UNIT II**

**Teaching Hours - 17**

Heads of Income – Income from Salary: - Salary – Definition – Characteristics – Computation of Income from Salary - Rates of tax for individuals.

**UNIT III**

**Teaching Hours - 14**

Income from House Property: – Characteristics - Exempted Incomes from House Property - Deductions - Computation of Income from House Property. Income from Business and Profession: Meaning of Business and Profession - Expenses expressly allowed - Expenses expressly disallowed - Computation of Profits and Gains of Business and Profession of an Individual.

**UNIT IV**

**Teaching Hours - 12**

Income from Capital Gain: Capital Asset – Long term Capital Asset – Short term Capital Asset – Indexation - Computation of Income from Capital Gain.

Income from Other Sources: Various Sources of Income - Computation of Income from Other Sources.

**UNIT V**

**Teaching Hours - 11**

Set off and Carry forward of losses - Income Tax Authorities - Central Board of Direct Taxes – Organisation structure – Functions – General Powers – E-filing of income tax return – Provisions concerning preparation and filing of E>Returns.

**BOOKS RECOMMENDED:**

1. The Income Tax Act 1961 Bare Act.
2. Income Tax Law and Practice - Gaur and Narang, Kalyani Publishers, New Delhi.
3. Income Tax Law and Practice – Mehrothra, Sahitya Bhawan Publication,
4. Income Tax Law and Practice - Dinkar Pagare, Sultan Chand & Company Ltd.
5. Students' Guide to Income Tax - Vinod Singhania, Taxman Publications Pvt Ltd, NewDelhi.

**FIFTH SEMESTER**  
**Core - INTRODUCTION TO PHP PROGRAMMING**

**Objective: To learn PHP programming language which is used to create a real time programming.**

**UNIT I**

**Teaching hours - 13**

Introducing PHP – Basic development Concepts – Creating first PHP Scripts – Using Variables and Operators – Storing Data in variable – Understanding Data types – Setting and Checking variable Data types – Using Constants – Manipulating Variables with Operators.

**UNIT II**

**Teaching hours - 13**

Controlling Program Flow: Writing Simple Conditional Statements - Writing More Complex Conditional Statements – Repeating Action with Loops – Working with String and Numeric Functions.

**UNIT – III**

**Teaching hours - 13**

Working with Arrays: Storing Data in Arrays – Processing Arrays with Loops and Iterations – Using Arrays with Forms - Working with Array Functions – Working with Dates and Times.

**UNIT – IV**

**Teaching hours - 13**

Using Functions and Classes: Creating User-defined Functions – Creating and invoking functions – Using arguments and return values – Using dynamic argument lists – Understanding variable scope – Using recursive functions - Creating Classes – Introducing classes and objects – Defining and using classes - Using Advanced OOP Concepts – Using constructors and destructors – Extending classes – Adjusting visibility settings.

**UNIT – V**

**Teaching hours - 13**

. Working with Files and Directories: Reading Files – Reading local files – Reading remote files – Reading specific segments of a file - Writing Files - Processing Directories – Performing other file and directory operations.

**BOOK RECOMMENDED**

1. PHP A Beginner's Guide — Vikram Vaswani, Tata McGraw-Hill.
2. The PHP Complete Reference – Steven Holzner – Tata McGraw-Hill Edition.
3. Spring into PHP5 – Steven Holzer, Tata McCraw Hill Edition
4. Mastering VB script - Christopher J.Goddard, Mark White, Galgotia publications, New Delhi.
5. The ABCs of Javascript - Lee Purcell, Mary Jane Mara
6. PHP: The Complete Reference - Steven Holzner



**FIFTH SEMESTER**  
**Core - LAB III – PHP PROGRAMMING**

1. Develop a PHP program using controls and functions
2. Develop a PHP program and check message passing mechanism between pages.
3. Develop a PHP program using String function and Arrays.
4. Develop a PHP program to display student information using MYSQL table.
5. Develop a PHP program to design a college application form using MYSQL table.
6. Develop a PHP program using parsing functions (use Tokenizing)
7. Develop a PHP program and check Regular Expression, HTML functions, Hashing functions.
8. Develop a PHP program and check File System functions, Network functions, and Date and time functions.
9. Develop a PHP program using session
10. Develop a PHP program using cookie and session



SUBJECT CODE:

**FIFTH SEMESTER**  
**Elective I - FINANCIAL MANAGEMENT**  
**(20% Problem, 80% Theory)**

**Objective: To gain knowledge about various aspects of financial management concepts for its implication in the selection and implementation of projects.**

**UNIT – I**

**Teaching Hours - 12**

Nature of financial management – Scope - objectives – Functions – Relationship between Risk and Return – Role and functions of financial manager – Time value of money. Financial Planning and Financial Plan – meaning – Scope of financial planning.

**UNIT – II**

**Teaching Hours - 14**

Capitalization - over capitalization and under capitalization (**only theory**). Financial leverage – measures – EBIT – EPS Analysis – operating leverage – financial, business and operating risks (**only theory**). Theories of capital structure: Net income approach – Net-operating income Approach. MM Hypothesis, Traditional approach, (**only theory**). Determinants of capital structure – Introduction to Capital Rationing.

**UNIT – III**

**Teaching Hours - 12**

Capital budgeting – Techniques – Payback period method, discounted cash flow and Accounting Rate of Return method (**problems**) – Solving problems using Ms Excel (**only for Practical purpose**).

**UNIT – IV**

**Teaching Hours - 14**

Cost of Capital – Meaning and importance – cost of debt, preference, equity and retained earnings – weighted average cost of capital (**problems**)

**UNIT – V**

**Teaching Hours - 13**

Dividend Policy – meaning - Factors determining dividend policy - Theories – MM Hypothesis - Walter's Hypothesis (**only theory**)

**BOOKS RECOMMENDED:**

1. Financial Management - Prasanna Chandra, Tata Mc graw Hill.
2. Financial Management - I.M.Pandey, Vikas Publishing House.
3. Financial Management - Khan & Jain, Tata Mcgraw Hill Publication.
4. Elements of Financial Management - Dr.S.N.Maheshwari, Sultan Chand & Co Ltd.
5. Financial Management - Sharma & Shashi,K.Gupta.

**FIFTH SEMESTER**  
**Elective II - ERP AND SAP**

**Objective: To introduce ERP concepts and SAP solutions to students for successful business operations.**

**UNIT I**

**Teaching hours - 13**

Introduction to ERP – Conceptual model of ERP – Evolution of ERP – Structure of ERP – Reasons for Growth – Advantages of ERP – Enterprise: An overview. ERP and Related Technologies: Business Process Re-engineering – Management Information System – Decision Support System – Executive Information system – Data warehousing – Data Mining – OLAP – Supply Chain Management.

**UNIT II**

**Teaching hours - 13**

ERP – Manufacturing Perspective – Materials Requirement Planning – Distribution Requirements Planning – JIT – CAD/CAM – Product Data Management – ERP Modules: Plant Maintenance – Quality Management – Materials Management - Benefits of ERP.

**UNIT III**

**Teaching hours - 13**

An introduction to Operating Systems - An introduction to Database Systems - Overview of computer Networks Protocol and IP Address concepts - An introduction to Kernel Software Overview of Software Development. Introduction to SAP - Evolution and Strategy SAP Product Evolution.

**UNIT IV**

**Teaching hours - 13**

A Gateway to SAP - SAP Easy Access - The Architecture of SAP R/3 - Presentation Interface - Application interface - Database interface. SAP User Interface Starting and Shutting the SAP System - Handling Tasks in SAP Reports - Background Processing: SAP System Administration Utilities - SAP R/3 Basis System.

**UNIT V**

**Teaching hours - 13**

Modules of SAP components - Roles in SAP application - Basic introduction to ABAP - Data Type and Tables in ABAP - The ABAP Programming Language - ABAP User Dialogs - Running ABAP Programs.

**BOOKS RECOMMENDED:**

1. Alexis Leon, "Enterprise Resource Planning", Tata McGraw Hill Publishing company ltd.
2. Rahul V Altekar, "Enterprise Resource Planning – theory and practice", Prentice hall of India pvt ltd.,
3. Vinod kumar garg and N.K. Venkitakrishnan, "Enterprise wide resource", Prentice hall of India pvt ltd.
4. SAP R/3 Black book - DreamTech software team.
5. SAP Handbook-Hernandz Jose Antono, TATA MCGRAW HILL Publications.
6. Teach yourself Sap IN 24 Hrs-Anderson George, Pearson Education.

**FIFTH SEMESTER**

**Skill based subject – PRACTICAL COURSE ON WEB PAGE CREATION**

**Method of Teaching and Scheme of Assessment**

**1. Objective**

Students of B.Com (CA) will have to do a Project in their fifth semester. “Web page creation” is the theme of project and it applies to the students from 2015 - 2018 batch onwards. This project is offered to students with an aim of gaining practical exposure in the field of web technology.

**2. Methodology**

➤ **Teaching method**

- Practical demonstration about web page creation.
- Hands on training in web page creation.

➤ **Learning Outcome**

- Web page creation by students

**3. Duration**

This project is offered in the fifth semester.

**4. Method of Assessment**

Internal	40	-	First Review (10)
			Second Review (10)
			Project (10)
			Attendance (10)
External	60	-	Practical demonstration (40)
			Viva-voce (20)

**SIXTH SEMESTER**  
**Core – MANAGEMENT ACCOUNTING**  
**(60% Problem, 40%Theory)**

**Objective: To know the methods of analyzing the financial statements**  
**To find out working capital requirement and fund flow and cash flow statement**  
**To know about the marginal costing techniques to prepare various types of budgets.**

**UNIT I**

**Teaching Hours - 14**

Management accounting: Meaning – objectives - functions and scope – Distinction between Management Accounting, Cost accounting and Financial Accounting - Need and significance of management accounting.

**UNIT II**

**Teaching Hours - 14**

Analysis and interpretation of financial statements - Ratio analysis – Meaning and significance - Uses and limitation of ratios – Classification of ratios – Profitability ratios – Turnover ratios – Solvency ratios (Computation of ratios only from financial statements).

**UNIT III**

**Teaching Hours - 12**

Working capital: Concepts - Kinds – Importance – Factors influencing working capital and sources of working capital – Estimation of working capital requirements - Fund flow and cash flow analysis (New format)

**UNIT IV**

**Teaching Hours - 12**

Marginal costing: Features – Cost volume-profit analysis (CVP analysis) – Break even analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

**UNIT V**

**Teaching Hours - 13**

Budgeting and budgetary control: Definition – Objectives – Importance - Classifications of budgets - Zero based budgeting – Process and its importance - Preparation of different budgets – Materials Budget, Material purchase budget, Production Budget, Production cost Budget, Cash Budget and Flexible Budget.

**BOOKS RECOMMENDED**

1. Management Accounting - RSN Pillai & Bagavathi, S Chand & Co Pvt Ltd., New Delhi.
2. Management Accounting - Sharma & Gupta, Kalyani Publication, New Delhi.
3. Management Accounting - S.N.Maheswari, Sultan Chand & Sons, New Delhi.
4. Cost and Management Accounting - Jain and Narang, Kalyani Publication, New Delhi.
5. Management Accounting - T.S.Reddy and Hari Prasad Reddy, Margham Publication, Chennai.
6. Management Accounting Theory & Practice – A Murthy & S Gurusamy, Vijay Nicole imprints Pvt Ltd, Chennai.

**SIXTH SEMESTER**  
**Core - E-BANKING AND FINANCIAL SERVICES**

**Objective: To implement modern Banking functions in financial services.**

**UNIT I**

**Teaching Hours - 13**

Introduction to Financial Services: Meaning of Financial Services - Structure of Indian Financial System - Importance of Financial system for the economic development. Evolution of Commercial Banks – Functions of modern commercial banks – Branch Banking. Nationalization of commercial banks in India.

**UNIT II**

**Teaching hours - 13**

E – Banking Services: Meaning – Definition – Functions – Advantages and Disadvantages - E-Banking Structure of the Indian Banking System - Impact of information and Telecommunication Technologies on banking. E-banking Services through Websites of the Banks - E-banking Key Services - Safety and Security. Traditional Banking Vs E-Banking - Facts of E-Banking - E-Banking transactions.

**UNIT III**

**Teaching Hours – 13**

Innovations in Banking: ATMs, Credit cards, Offshore Banking. Online Banking: Introduction – Concept and meaning - The Electronic delivery channels - Need for computerization - Electronic Fund Transfer (EFT) - Uses – Computerization in clearing houses – Tele-banking- Banking on home computers.

**UNIT IV**

**Teaching Hours - 13**

Electronic Payment Systems: Types of e-payment systems – Digital token-based electronic payment systems – Smart cards and Electronic payment – Credit card-based Electronic payment systems – Risk and Electronic payment systems - Designing electronic payment systems. Electronic Money Transfer - uses of EMT.

**UNIT V**

**Teaching Hours - 13**

Evolution of EFT Systems – SWIFT – NEFT. Impact of IT on banks on service quality, Human Resources, Privacy and Confidentiality.

**ICICI E-learning practical modules (only lab practical).**

**BOOKS RECOMMENDED.**

1. Principles & Practices of Banking - Study material of Indian Institute of Banking and Finance, MacMillan Publication, New Delhi.
2. Banking Theory, Law & practice - Sundharam & Varshney, Sultan Chand and Company, New Delhi.
3. Banking Theory, Law and Practice - Himalaya Publications, New Delhi.
4. Indian Banking - Parameswaran, Sultan Chand and Company, New Delhi.
5. Frontiers of Electronic Commerce - Ravi Kalakota & Andrew B. Whintson, Pearson Education, Delhi.

**SIXTH SEMESTER**  
**Core – INVESTMENT MANAGEMENT**  
**(100% Theory)**

**Objective: The objective of this subject is to throw light on the various types and analysis of investment and make the students aware about the valuation of securities.**

**UNIT I**

**Teaching hours – 13**

Meaning and definition of Investment – Concepts – Nature and Scope of Investment – Relationship between Risk and Return – Types of Investments and Investors – Stages in Investment – Difference between Investment, Speculation and Gambling.

**UNIT II**

**Teaching hours - 13**

**Modern security form of Investment:** Mutual Fund – Meaning – Definition – Importance – Classifications – Advantages and Disadvantages. **Non-security forms of Investment:** Recent Investment Saving Trends – Investment in Indian Banking Sector, Indian Insurance Industries, Pension Sector, Post Office Small Savings Schemes, Deposit with Companies and Bullion. Real Estate – Types – Determinants of value – Real Estate analysis – Merits and Demerits.

**UNIT III**

**Teaching hours – 15**

Security analysis – Meaning – Methods – Fundamental analysis – Economic analysis – Industry analysis – Company analysis, Technical analysis – Meaning – Assumption – Tools used – Types of charts – Dow theory, Efficient market theory – Meaning – Weak form, Semi strong form, Strong form.

**UNIT IV**

**Teaching hours – 13**

Security valuation – Common stock – Present value approach, One year holding period, Multiple year holding, P/E ratio model.

**UNIT V**

**Teaching hours – 11**

Portfolio management – Meaning – Definition – Factors contributing – Principles – Policies – Process – Diversification – Optimum portfolio – Markowitz model – Sharpe's model – Evaluation of portfolio.

**BOOKS RECOMMENDED:**

1. Fundamentals of Investment Management – VK Bhalla, S Chand Group, New Delhi.
2. Investment Management – Preeti Singh, Himalaya Publishing House, Mumbai.
3. Investment Management – Avadhani V A, Himalaya Publishing House, Mumbai.
4. Investment Management (Security Analysis and Portfolio Management) – Dr. L Natarajan, Margham Publications.
5. Equity Research & Portfolio Management – Priyanka Singh & Swati Tiwari, Thakur Publishers, Chennai.

**SUBJECT CODE:**

**SIXTH SEMESTER**

**Elective III - HUMAN RESOURCE MANAGEMENT**

**Objective: To give exposure to students about the need, importance, functions and challenges of HRM and HRD so as to enable them to work in a team in their career. This subject aims to teach the emerging horizons of HRM.**

**UNIT I**

**Teaching hours – 10**

Human Resource Management: Meaning – Nature – Significance – Scope – Functions – HRM Environment in India – Challenges of HRM – Organization of HR Department – Qualities of HR Manager – Role and status of HR Manager.

**UNIT II**

**Teaching hours – 15**

Acquisition of Human Resource: Human Resource Planning – Quantitative and Qualitative dimensions, Job analysis – Job Description – Job Specification, Recruitment – Concept and sources, Selection – Concept and Process, test and interview, Placement and induction.

**UNIT III**

**Teaching hours – 10**

Training and Development: Concept, Need and Importance - Identifying training and Development needs – Types of Training – Methods and Techniques of Training.

**UNIT IV**

**Teaching hours - 15**

Performance appraisal system: Nature and objectives – Techniques of Performance appraisal – Potential appraisal and employee counseling – Job Changes – transfers and Promotions.

**UNIT V**

**Teaching hours - 15**

Human Resource Development: Definition – Characteristics – Need – Methods – processes - outcomes – HRD as profession – HRM Vs HRD. Introduction to emerging horizons of HRM: Human Resource Information System (HRIS) – Work force Diversity – Tele working – Flexi timing.

**BOOKS RECOMMENDED:**

1. Human Resource Management - Dr. L.M.Prasad, Sultan Chand and sons, New Delhi.
2. Human Resource Management Text and Cases - C.B.Gupta, Sultan Chand and sons, New Delhi.
3. Human Resource Management - Subba Rao, Himalaya Publications.
4. Human Resource Management – DK Bhattacharya, Excel books, New Delhi.
5. Human Resource Development – PC Tripathi, Sultan Chand & Sons, New Delhi.

**SUBJECT CODE:**

**SIXTH SEMESTER**

**Elective IV – SOFTWARE PROJECT MANAGEMENT**

**Objective: To know how to control the real time projects and its techniques.**

**UNIT I**

**Teaching hours - 13**

Introduction to software project management: Introduction – importance of software project management – project – meaning – Software project versus other types of project – Activities covered by software project management - Problems with software projects – Stakeholders – Requirement Specification – Management control – Stepwise: An overview of project planning.

**UNIT II**

**Teaching hours - 12**

Project Management and Project Evaluation: Introduction – Evaluation of individual projects – Technical Assessment – Cost-benefit analysis – Cash-flow forecasting – Cost-benefit evaluation techniques.

Selection of an appropriate project approach: Introduction – choosing technologies – Technical plan content list – Choice of process models – waterfall model – V-Process model – Spiral model-software prototyping – Incremental delivery.

**UNIT III**

**Teaching hours - 14**

Software Effort Estimation: Introduction – Problems with over and under estimates – the basis for software estimation – Software effort estimation techniques – Expert judgment – COCOMO: a parametric model.

Risk management: Introduction – Categories of risk – Evaluating risks to the schedule.

**UNIT IV**

**Teaching hours - 12**

Resource Allocation: Introduction - The nature of resources – Identifying resource requirements – Scheduling resources – Creating critical paths – counting the cost.

Monitoring and control: Introduction – Creating the Framework – Collecting the data – visualizing progress.

**UNIT V**

**Teaching hours - 14**

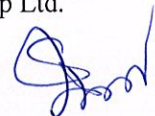
Managing Contracts: Introduction – Types of contract – Stages in contract placement – contract management – Acceptance.

Managing people and organizing teams: Introduction – understanding behavior – Selecting the right person for the job – Instruction in the best methods – Motivation – Becoming a team – Decision making – Leadership – Organizational structures – Software projects in educational institutions.

Software quality – some problems with student projects – PRINCE 2 - Project Closure, Role and performance of Closure analysis.

**BOOKS RECOMMENDED:**

1. Software Project Management - Bob Hughes and Mike Cotterell, B Tata Mc Graw Hill Publishing Company Ltd.
2. Software Project Management - Walker Royce Pearson Education.
3. Quality Software Project Management - Futrell, Pearson education India.
4. Software Project Management in Practise - Pankaj Jalote, Pearson education India.
5. Effective Software Project Management - Wsocki Robert K. Wiley, Dreamtech India p Ltd.



Dr. G. R. D. COLLEGE OF SCIENCE (AUTONOMOUS)  
SCHOOL OF COMMERCE AND INTERNATIONAL BUSINESS  
BACHELOR OF COMMERCE (Computer Applications)  
(Under Choice Based Credit System)  
EFFECTIVE FROM THE ACADEMIC BATCH 2018- 2021

C11-36  
2018-19

SUBJECT CODE:

SIXTH SEMESTER  
Skill based subject – LAB - IV – MULTIMEDIA

**Objective: To know the fundamental concept of multimedia and its applications in business.**

1. Personalizing the working environment by creating a note, provide the image with copyright information.
2. Applying morphing concept to an image.
3. Applying collage concept to an image.
4. Creating and modifying layers for invitation.
5. Creating a poster design.
6. Applying cloning effects to images.
7. Apply noise effect to the image.
8. Sharpening the images.
9. Applying Gray Scale effects to an image.
10. Creating a Web Page.
11. Blending images.
12. Drawing and editing shapes.
13. Creating a vector drawing.
14. Creating Text animation.
15. Creating a moving image using layer mask option.
16. Using motion tween to fade objects.
17. Creating a start and stop button for animation.
18. Placing a movie clip inside a movie clip.
19. Applying action script.
20. Nested Animation in movie clip.

