

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 2019 - 2022

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS				EXAM DURATION
					CREDITS	CA	TEE	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	5	25	75	100	3
	III	Core	Principles of Management	5	4	25	75	100	3
	III	Core	Advanced Information Technology	5	4	25	75	100	3
	III	Allied	Business Organisation	5	4	25	75	100	3
	IV	Skill Based Subject	General Awareness	1	2	25	75	100	3
	II								
II	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	5	25	75	100	3
	III	Core	Online Business	5	4	25	75	100	3
	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
	III								
III	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	5	25	75	100	3
	III	Core	Management Information System	5	4	25	75	100	3
	III	Skill Based Subject	Artificial Intelligence in Business	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			

CII - 01
2019-20

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IV	IV	Basic Tamil / Advance Tamil / Non Major Elective	**Basic Tamil II / Advance Tamil II / Basics in Business Process Outsourcing.	2	2	100	NA	100		3
								40	60	
	III	Core	Business Law	5	4	25	75	100	100	3
	III	Core	Internet and Web Design	5	4	25	75	100	100	3
	III	Core	International Financial Reporting Standards	5	4	25	75	100	100	3
	III	Allied	Business Statistics	6	4	25	75	100	100	3
	III	Skill Based Subject	Lab II –HTML and Java Script Programs	3	3	40	60	100	100	3
	IV	Value Education	Indian Society, People and Culture	2	2	25	75	100	100	3
V										
	III	Core	Cost and Management Accounting	6	4	25	75	100	100	3
	III	Core	Taxation	6	4	25	75	100	100	3
	III	Core	Introduction to PHP Programming	5	4	25	75	100	100	3
	III	Core	Lab III – PHP Programming	2	3	40	60	100	100	3
	III	Elective I	Financial Management	6	4	25	75	100	100	3
	III	Elective II	ERP and SAP	5	3	25	75	100	100	3
	III	Skill Based Subject	Practical course on Web Page Creation	2	3	40	60	100	100	3
VI										
	III	Core	E-Banking and Financial Services	5	3	25	75	100	100	3
	III	Core	Investment Management	5	4	25	75	100	100	3
	III	Elective III	Human Resource Management	5	4	25	75	100	100	3
	III	Elective IV	Software Project Management	6	4	25	75	100	100	3
	III	Skill Based Subject	Lab IV – Multimedia	2	3	40	60	100	100	3
			TOTAL CREDITS & MARKS		140				4000	

Extra Credits

Professional Development - 6 Credits

Business Fundamental Workshop - 4 Credits

10 Credits

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

CII - 02
2019 - 20

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.

SUBJECT CODE:

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, Henry 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 system – History of computers – Generations of computers – Hardware and Software-Types of computers – Computer Languages – Machine Language – Assembly Language – High Level Language - Language Translators.

UNIT II

Teaching hours - 13

Architecture of computer: Components of computer system – Input and Output units – Primary and Secondary storage units. Programming languages– Steps in developing a program – Programming tools.

UNIT III

Teaching hours - 13

Overview of operating system: Single user – Multi user system – Introduction to Android – History of Android – Versions of Android – Functionalities of Android – Merits and Demerits.

UNIT IV

Teaching hours - 13

Information system security :Threats and implications – security policy – Hacking and Cracking – Meaning – Merits and Demerits – Biometric and smart cards – Firewalls – Types of firewalls – Packet filters – Distributed firewalls-Circuit level Gateway – Basics of Cloud computing and Open source Software.

UNIT V

Teaching hours - 13

Information and communication Technologies: Computer Networks – Introduction – Types – LAN – WAN – MAN. Communication technologies – ICT components – ICT enabled transactions – Significance of ICT in enterprises.

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.Pameswaran S. Chand & Company Ltd, New Delhi.
4. Using Micro Computers - Brightman and Dimsdale, Galgotia publications Pvt Ltd, New Delhi.
5. Android Recipes: A problem – Solution approach – Dave Smith & Jeff Friesen, Rakmo Press Pvt Ltd., New Delhi.
6. ICT Basics-Ann Stephens,Tertiary Press.

SUBJECT CODE:

FIRST SEMESTER
Allied - BUSINESS ORGANISATION

Objective: To teach the various forms of business organisation.

To teach size, location and sources of finance of firms.

To give exposure to students regarding the procedure of starting new business.

UNIT I

Teaching Hours - 13

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

UNIT II

Teaching Hours - 13

Location of business – Factors influencing location, Localisation 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

Business entity – Types of entity – Registered entity – Unregistered entity – Different categories of Business License – Legal requirements and Registration procedures (Food processing Industry, Textile Industry, Software Industry and Engineering Industry)

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. Business Organisation and Management – Dr.C.D.Balaji, Margham Publications, Chennai
4. Business Management - Dinkar Pagare, Sultan Chand & Co Ltd, New Delhi.
5. Corporate Social Responsibility in India - Sanjay K Agarwal, SAGE Publications.

SUBJECT CODE:

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

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

To teach the hire purchase and installment 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 - 13

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 - 13

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 - 13

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 - 12

Launching a Successful Online Business: Requirements for starting an online business from different perspectives - Funding Options and Website Development process - Entrepreneurial Challenges in online Business – Legal requirements for starting online business.

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 teach about demand, production functions and cost
To teach pricing of goods in perfect and imperfect market
To teach 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 | - | Douglas C.Hague, AlfredW.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. Enter semester marks and calculate total (autosum), average and result.
2. Calculate Payroll.
3. Calculate simple and compound interest.
4. EMI Calculation as financial model.
5. Using a sales report prepare various charts to show the difference in sales.
6. 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

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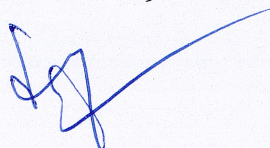
CII - 11
2019-20

SUBJECT CODE:

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

THIRD SEMESTER

Core - MANAGEMENT INFORMATION SYSTEM

Objective: To enable students gain knowledge on information systems and its applications in planning, decision making and strategising.

UNIT I

Teaching hours - 13

Foundation of Information System in Business: Introduction to Information system - The fundamental Roles in IT in Business - Trends in Information System.

The Components of Information System: Definition of System - Components-Information system Resources-Activities covered by information system.

UNIT II

Teaching hours - 13

Data resource management: Database Management- Fundamentals of Data Concepts- Database Structures: Hierarchical-Network-Relational-Database Development.

E-business system: Introduction-Enterprise Application Architecture-Basics of DSS- Transaction Processing System (TPS)- Enterprise Collaboration System(ECS)

Functional business system: Marketing-Manufacturing-Human Resource Management-Accounting Systems.

UNIT III

Teaching hours - 13

Enterprise business system: Customer Relationship Management-Introduction- Meaning - Three phases of CRM.

Enterprise resource planning: Introduction-Meaning-Trends in ERP

Supply chain management: Introduction- Meaning-The Role of SCM-Benefits and Challenges in SCM-Trends in SCM

UNIT IV

Teaching hours - 13

Developing Business/IT strategies: Planning Fundamentals- Planning for Competitive Advantage-Business Models and planning-Business / IT Architecture Planning-Implementation challenges-Change Management

UNIT V

Teaching hours - 13

Security and ethical issues in IT: Introduction-Ethical Responsibility of Business Professionals-Computer Crime-Privacy Issues-Other Challenges-Health Issues.

Security management for IT: Tools for Security Management-Inter-Network Security Defenses-Other Security Measures-System Controls and Audit.

BOOKS RECOMMENDED

1. Management Information System 10e - Irwin -O'Brein J and George M.Marakas, McGraw-Hill Publications.
2. Management Information Systems - Mudrick & Ross, Prentice Hall of India.
3. Management Information System - Gordan B. Davis, John Willey and Sons Limited.
4. Information Systems Analysis and Design – James A Senn, McGraw-Hill Publications.

C II - 15
2019-20

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SUBJECT CODE:

THIRD SEMESTER
Skill Based Subject - ARTIFICIAL INTELLIGENCE IN BUSINESS

Objective: To enable students gain knowledge in Artificial Intelligence in the field of Business.

UNIT I

Teaching hours - 13

Generations of machine – Comparison – Introduction to Machine Learning – Scope – Overview of AI – History of AI – Advantages – Disadvantages – AI and Related Fields.

UNIT II

Teaching hours - 14

Intelligence – Meaning – Types – composition of Intelligence – Difference between Human Intelligence and Machine Intelligence – Research areas in AI – Basic concept of Expert system, Fuzzy logic and Neural networks – An overview of Natural Language Processing and Robotics.

UNIT III

Teaching hours - 10

Artificial Intelligence – A Modern Approach – AI in Banking Industry – Customer Service Automation – Personalization – Payment Security – Process Automation and Pattern Recognition.

UNIT IV

Teaching hours - 11

AI in Accounting and Auditing – Impact of AI in Accounting – Accounting Databases - Data Security - Digital Auditing Process - Advantages and Disadvantages of AI in Accounting and Auditing.

UNIT V

Teaching hours - 12

AI in Finance and Business – Process Automation – Reporting and Analysis – Transaction data enrichment – Predictive Analytics – Chat Bots – AI in Other areas – Automotive process in diagnosis and treatment – Decision Support System.

BOOKS RECOMMENDED

1. Introduction to Information Technology-Alexis Leon, Mathews Leon, Leena Leon.
2. Introduction to machine Learning-Alex Smoale, S.V.N.Viswanathan, Cambridge University Press.
3. Artificial Intelligence-A Modern Approach, StuartRussell, Peter Norwick, Prentice Hall of India.
4. AI in Accounting and Auditing towards new paradigm-Miklos A Vasarhelyi, M.Wiener Publications
5. AI and ML Solutions for Banking domain Business-Security risk analytics for Banking Industry, Anugraha sinha
6. Artificial Intelligence – Agents and Environment – William John Teahnan.

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.

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 – Interpolations – Binomial Expansion method – Newton's method of forward differences – Newton's method of backward differences – Lagrange's method.

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 – Organisation, 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 Publilcation, 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

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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. & Mrs. 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, Tata Mc Graw Hill Education (India) Pvt Ltd., New Delhi

SUBJECT CODE:

FOURTH SEMESTER
Core - INTERNET AND WEB DESIGN

Objective: To teach 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 threats – Crime Vs Cyber Crime – types of Cyber Crime. **Cyber Law:** Legal issues on Internet – Countermeasures of internet threats.

UNIT II

Teaching hours - 11

Internet of Things: Introduction – Definition – Evolution – IoT architecture – IoT applications in Education, Business and Placement – Security and Privacy – Standardization and regulatory limitations – concepts of big data platform for IoT.

UNIT III

Teaching hours - 15

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.

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 – meaning – 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 – 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. The unofficial guide to Ethical Hacking – Ankit Fadia, Macmillan publishers India Ltd.,
6. Internet of things – Principles and Paradigms – Rajkumar Buyya and Amir Vahid Dastjerdi.
7. Big data Principles and Paradigms – Rajkumar Buyya, Rodrigo N Calheiros, Amir Vahid Dastjerdi – Todd Green

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 Framework – 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 – Principle 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 to 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 - **(Only for practical purpose)** Calculation of Mean, Median, Mode, Correlation and Rank Correlation in Ms Excel.

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

SUBJECT CODE:

FIFTH SEMESTER
Core – COST AND MANAGEMENT ACCOUNTING

(60% Problem, 40% Theory)

Objective: To teach various elements of cost and determination of cost.
To teach the managerial uses of Management Accounting.

UNIT I

Cost Accounting: Meaning – Definition of Cost, Costing, Cost Accounting and Cost Accountancy – Objectives – Functions of Cost Accounting – Relationship of Cost Accounting with Financial Accounting and Management Accounting – Advantages and Limitations of Cost Accounting – Essentials of Good Cost Accounting System – Classification of Costs – Methods of Costing – Elements of Cost. Cost sheet – Meaning – Purpose of Cost Sheet – Preparation of Cost Sheet (excluding tenders and quotation).

UNIT II

Materials: Meaning of Material Control – Objectives and Advantages of Material Control – Determination of Stock Levels – Minimum Level, Maximum Level, Reordering Level, Danger Level and Average Stock Level – EOQ – Issue of Materials – Methods of pricing material issues – FIFO, LIFO – Simple Average and Weighted Average method – ABC analysis.

UNIT III

Management Accounting: Meaning – Definition – Objectives – Scope – Advantages and Limitations – Relationship of Management Accounting with Financial Accounting – Financial Statement Analysis – Comparative and Common size Income Statement and Balance Sheet. Ratio Analysis – Significance of Ratios – uses and limitations – Classification of Ratios – Profitability Ratios – Turnover Ratios – Solvency or Financial Ratios.

UNIT IV

Marginal costing: Definition – Features – Advantages and Limitations – Break Even Analysis – Meaning – Assumptions – Merits and Demerits – Cost-Volume-Profit Analysis – Managerial Applications of Marginal Costing (Except Make or Buy Decision).

UNIT V

Budget and Budgetary control: Definition – Objectives – Importance – Advantages and Limitations of Budgetary control – Essential requirements of good budgetary control – Classification of budgets – Preparation of Budgets – Sales budget – Production budget – Production cost budget – Cash budget – Flexible budget – zero based budgeting – meaning – process and importance.

BOOKS RECOMMENDED

1. Cost Accounting – SP Jain and KL Narang – Kalyani Publishers
2. Cost Accounting – Dr. R Ramachandran & Dr R Srinivasan, Sriram Publications.
3. Cost Accounting – A Murthy and S Gurusamy – Vijay Nicole Imprints Pvt Ltd.
4. Cost and Management Accounting – TS Reddy and Y Hari Prasad Reddy, Margham Publications.
5. Management Accounting – Dr R Ramachandran & Dr R Srinivasan, Sriram Publications
6. Management Accounting – RSN Pillai & Bhagavathi – Sultan Chand & Sons Ltd

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SUBJECT CODE:

FIFTH SEMESTER
Core- TAXATION
(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
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 Assessee – 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

E-filing of income tax return – Provisions concerning preparation and filing of E>Returns. Introduction to Goods and Services Act – GST Levy – Features of GST – Taxes subsumed under GST – Benefits of GST Act – GST Rate Structure – Types of Supplies under GST in India – Goods and Services Tax Network – Need – Services Rendered – E-Way Bill.

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, New Delhi.
6. GST Law and Procedures - Anandaday Mishra, Taxmann Publications Pvt Ltd, New Delhi.

FIFTH SEMESTER
Core - INTRODUCTION TO PHP PROGRAMMING

Objective: To teach 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.
3. Spring into PHP5 – Steven Holzner, Tata McCraw Hill.
4. Mastering VB script - Christopher J.Goddard, Mark White, Galgotia publications.
5. The ABCs of Javascript - Lee Purcell, Mary Jane Mara

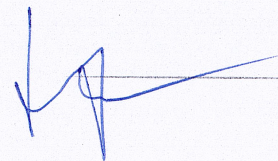
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SUBJECT CODE:

FIFTH SEMESTER
Core - LAB III – PHP PROGRAMMING

1. Develop a PHP program using controls and functions
2. Develop a PHP program to 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 to check Regular Expression, HTML functions, Hashing functions.
8. Develop a PHP program to 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



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

Objective: To make students gain knowledge about various aspects of financial management and 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. Enterprise Resource Planning - Alexis Leon- Tata McGraw Hill Publishing company ltd.
2. Enterprise Resource Planning – theory and practice - Rahul V Altekar- Prentice hall of India pvt ltd.,
3. Enterprise wide resource - Vinod kumar garg and N.K. Venkitakrishnan - Prentice hall of India pvt ltd.
4. SAP R/3 Black book - DreamTech software team.
5. SAP Handbook - Hernandez Jose Antono, Tata Mc Graw Hill Publications.
6. Teach yourself Sap IN 24 Hrs - Anderson George, Pearson Education.

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SUBJECT CODE:

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)

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SUBJECT CODE:

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 – 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 – Risk in Electronic Payment Systems.

Introduction to Cryptography - Digital Currencies – Meaning – Forms: Virtual Currency – Crypto Currency. Types: Lite Coins – Ethereum (ETH) – Bit Coin Cash – Cardano – EOS.

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.

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SUBJECT CODE:

SIXTH SEMESTER
Core – INVESTMENT MANAGEMENT
(100% Theory)

Objective: 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.

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.

SIXTH SEMESTER

Elective IV – SOFTWARE PROJECT MANAGEMENT

Objective: To teach students 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 - Wysocki Robert K. Wiley, Dreamtech India p Ltd.

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2019-20

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 2019- 2022

SUBJECT CODE:

SIXTH SEMESTER
Skill based subject – LAB - IV – MULTIMEDIA

Objective: To teach 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.

