

**ALAGAPPA UNIVERSITY, KARAIKUDI**  
**SYLLABUS UNDER CBCS PATTERN FOR AFFILIATED COLLEGES**  
**WITH EFFECT FROM THE ACADEMIC YEAR 2022-23 ONWARDS**

**B.Com. (COMPUTER APPLICATION)**  
**Programme Structure**

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Credit	Hours/ Week	Max. Marks		
								Int.	Ext.	Total
I	I	2211T	T/OL	Tamil/Other Languages-I	T	3	6	25	75	100
	II	712CE	E	Communicative English -I	T	3	6	25	75	100
	III	22BCC1C1	CC	Advanced Accountancy - I	T	5	5	25	75	100
		22BCC1C2	CC	Fundamental of Computer	T	4	4	25	75	100
		-	AL-IA	History/ Economics / BBA / Commerce	T	5	5	25	75	100
	IV	22BVE1	SEC -I	Value Education	T	2	2	25	75	100
		-	-	Library	-	-	2	-	-	-
				<b>Total</b>		<b>22</b>	<b>30</b>	<b>150</b>	<b>450</b>	<b>600</b>
II	I	2221T	T/OL	Tamil/Other Languages-II	T	3	6	25	75	100
	II	722CE	E	Communicative English-II	T	3	6	25	75	100
	III	22BCC2C1	CC	Advanced Accountancy – II	T	5	5	25	75	100
		22BCC2C2	CC	Office Automation	T	4	4	25	75	100
		-	AL-IB	History/ Economics / BBA / Commerce	T	5	5	25	75	100
	IV	22BES2	SEC –II	Environmental Studies	T	2	2	25	75	100
		Naan Mudhalvan Course	Language Proficiency for Employability(Effective English)	-	2	2	25	75	100	
				<b>Total</b>		<b>24</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
III	III	2231T	CC	Tamil/Other Languages-III	T	3	6	25	75	100
		2232E	CC	English for Enrichment-I	T	3	6	25	75	100
		22BCC3C1	CC	Advanced Accountancy –III	T	5	5	25	75	100
		22BCC3C2	CC	Business Statistics	T	4	4	25	75	100
		-	AL-IIA	History/ Economics / BBA / Commerce	T	5	5	25	75	100
	IV			SEC-III	Entrepreneurship	T	2	2	25	75
			NME-I	Adipadai Tamil/ Advance Tamil/ IT skills for Employment/ MOOC'S	T	2	2	25	75	100
				<b>Total</b>		<b>24</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>700</b>
IV	III	2241T	CC	Tamil/Other Languages-IV	T	3	6	25	75	100
		2242E	CC	English for Enrichment-II	T	3	3	25	75	100
		22BCC4C1	CC	Programming in 'C'	T	4	4	25	75	100
		22BCC4C2	CC	Business Mathematics	T	5	5	25	75	100
		22BCC4IV/ 22BCC4MP		Industry Visit report/ Mini Project	-	2	2	25	75	100
		-	AL-IIB	History/ Economics / BBA / Commerce	T	5	5	25	75	100
IV			NME-II	Adipadai Tamil/ Advance Tamil/ Small Business Management / MOOC'S	T	2	2	25	75	100

		Naan Mudhalvan Course	Digital Skills for Employability – (Microsoft-Office Fundamentals)	-	2	3	25	75	100		
			<b>Total</b>		<b>26</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>800</b>		
V	III	22BCC5C1	CC	Corporate Accounting	T	4	6	25	75	100	
		22BCC5C2	CC	E – Commerce and Internet	T	5	6	25	75	100	
		22BCC5C3	CC	Tally	T	5	5	25	75	100	
		22BCC5C4	CC	Cost Accounting	T	5	5	25	75	100	
		22BCC5C5	CC	Goods and Service Tax (GST)	T	5	5	25	75	100	
		-	Others	Library/Yoga etc.	-	-	3	-	-	-	
			<b>Total</b>		<b>24</b>	<b>30</b>	<b>125</b>	<b>375</b>	<b>500</b>		
VI	III	22BCA6I	DSE	Internship	-	<b>24</b>	<b>26</b>	<b>150</b>	<b>250</b>	<b>400</b>	
	IV	Naan Mudhalvan Course		Digital Banking, Logistic and Audit Essential for Employability (Mutual funds*/ Income Tax**, GST**)	-	2	4	25	75	100	
				<b>Total</b>		<b>26</b>	<b>30</b>	<b>175</b>	<b>325</b>	<b>500</b>	
				<b>Or (Any four papers)</b>							
	III	DSE	22BCC6E1		Java Programming	T	6	6	25	75	100
			22BCC6E2		Special Accounts	T	6	6	25	75	100
			22BCC6E3		Income Tax – Law and practice	T	6	6	25	75	100
			22BCC6E4		Management Accounting	T	6	6	25	75	100
			22BCC6E5		Dot Net programming	T	6	6	25	75	100
			22BCC6E6		Industrial Law	T	6	6	25	75	100
	IV	-	Others	Library/ Yoga etc.	-	-	2	-	-	-	
		Naan Mudhalvan Course		Digital Banking, Logistic and Audit Essential for Employability (Mutual funds*/ Income Tax**, GST**)	-	2	4	25	75	100	
			<b>Total</b>		<b>26</b>	<b>30</b>	<b>175</b>	<b>525</b>	<b>500</b>		
			<b>Or (Any three papers)</b>								
III	DSE	22BCC6PR		Project (Compulsory)		6	8	25	75	100	
		22BCC6E1		Java Programming	T	6	6	25	75	100	
		22BCC6E2		Special Accounting	T	6	6	25	75	100	
		22BCC6E3		Income Tax – Law and practice	T	6	6	25	75	100	
		22BCC6E4		Management Accounting	T	6	6	25	75	100	
		22BCC6E5		Dot Net programming	T	6	6	25	75	100	
		22BCC6E6		Industrial Law	T	6	6	25	75	100	
IV	Naan Mudhalvan Course		Digital Banking, Logistic and Audit Essential for Employability (Mutual funds*/ Income Tax**, GST**)	-	2	4	25	75	100		
			<b>Total</b>		<b>26</b>	<b>30</b>	<b>200</b>	<b>600</b>	<b>500</b>		
<b>Grand Total</b>						<b>146</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>3800</b>	

\*Mutual Funds - Sivagangai District -Government, Govt. Aided and Self Financing Colleges

\*\*Income Tax and GST - Ramanathapuram District -Government, Govt. Aided and Self Financing Colleges

Sem.	Part	Course Code	Title of the Paper	Credit	Hours/Week	Max. Marks		
						Int.	Ext.	Total
I	III	71BEPC	Professional English for Commerce and Management-I	4	5	25	75	100
II		72BEPC	Professional English for Commerce and Management-II	4	5	25	75	100
III		*	Professional English for Commerce and Management-III	4	5	25	75	100
IV			Professional English for Commerce and Management-IV	4	5	25	75	100

\*The Syllabus of Professional English for III & IV Semester will be provided after Receiving the syllabus from TANSCHÉ.

**As per TANSCHÉ, the Professional English book will be taught to all four streams apart from the existing hours of teaching/additional hours of teaching (1hour/day) as a 4-creditpaper as an add on course on par with Major paper and completion of the paper is a must to continue his/her studies further.**

- TOL-Tamil/Other Languages,
- E-English
- CC-Core course-Core competency, critical thinking, analytical reasoning, research skill &teamwork
- Allied -Exposure beyond the discipline
- AECC—Ability Enhancement Compulsory Course (Professional English & Environmental Studies) -Additional academic knowledge, psychology and problem solving etc.,
- SEC-Skill Enhancement Course-Exposure beyond the discipline(ValueEducation,EntrepreneurshipCourse,Computerapplication for Science, etc.,
- NME -Non-Major Elective-Exposure beyond the discipline
- DSE- Discipline specific elective --Student choice- either or
- Internship
- If internship-  
Marks=Internal=150(75+75)twomidtermevaluationthroughVivavoceandExternal250 marks(Report=150+VivaVoce=100)=Total400marks
- Theory papers or
- Project +3 theory papers.
- MOOCs-Massive Open Online Courses
- T-Theory, P-Practical

<b>Semester – I</b>				
<b>Course code:</b> 22BCC1C1	<b>Core Course - I</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Advanced Accountancy - I</b>	<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	➤ To provide knowledge about concepts and conventions and accounting standards.			
<b>Unit -I</b>	Accounting Principles – Conventions and process – Double entry system – Rules – scope – limitations – collection and recording of financial data – Journal – Ledger – sub-division of journal – Trial balance.			
<b>Unit-II</b>	Errors – Types – Rectification of errors – suspense Account – Bank Reconciliation Statement.			
<b>Unit- III</b>	Depreciation accounting – meaning-causes-objectives-Straight line method-Written down value method-Annuity Method-Sinking fund method.			
<b>Unit -IV</b>	Final accounts of sole trading concerns – bill of exchange – Trading and accommodation bills– renewals – Dishonour due to Insolvency – Retiring of bills.			
<b>Unit -V</b>	Fire Insurance Claims – Average Clause – Loss of Stock			
<b>Textbook:</b> Gupta R.L. and M. Radhasamy, 2016 <i>Advanced Accountancy</i> , Sultan Chand & Sons.				
<b>Books for Reference:</b> Arulanandam M.A. and K.S. Raman, 2013 <i>Advanced Accountancy</i> , Himalaya Publishing House. Jain S.P. and K.L. Narang, 2021 <i>Advanced Accountancy</i> , Kalyani Publishers. Maheswari S.N., 2016 <i>An Introduction to Accountancy</i> S.CHAND. Shukla M.C. and T.S. Grewal, 2017 <i>Advanced Account</i> , S. Chand Publishing.				
<b>Note:</b> The Question paper must contain 60% problems and 40% Theory				
<b>Outcomes</b>	After completing this course the students will be able to ➤ state the uses and users of accounting information ➤ Explain and apply accounting concepts, principles and conventions.			

<b>Semester – I</b>				
<b>Course code:</b> 22BCC1C2	<b>Core Course - II</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Fundamentals of Computer</b>	<b>T</b>	<b>4</b>	<b>4</b>
<b>Objectives</b>	➤ To enable the meaning and basic components of a computer system.			
<b>Unit -I</b>	Introduction to computers: Basic components and functioning of the computers – Evolution of computers – Characteristics and uses of computers – Types of computers – Hardware – Storage device of Media – software evolution – concepts – files and directories.			
<b>Unit-II</b>	Computer and communication: Types – needs – communication Media – Network topologies– protocols – LAN – interconnecting network – TCP/IP.			
<b>Unit- III</b>	Operating system – function of operating system – classification of operating system – Batch operating System- Multi programming operating system-Online and Real time system			
<b>Unit- IV</b>	Overview of UNIX operating system – UNIX files system – working with files, file permissions, file security and directories			
<b>Unit- V</b>	Introduction to windows – windows GUI – Multitasking format of window – Icons selecting, moving, and sizing – windows menu – help menu – windows explorer – salient features of window 95, 98, NT and XP			
<b>Textbook</b>	V.Raja Raman, 2015 <i>Fundamentals of computers</i> PHI (6 <sup>th</sup> Edition).			
<b>Reference</b>	R.K.Taxali, 2001 <i>PC software for windows made simple</i> , TMH.			
<b>Outcomes</b>	After completing this course the students will be able to Understand the concept of input, output and software of computer in detail			

<b>Semester – II</b>				
<b>Course code:</b> 22BCC2C1	<b>Core Course -III</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Advanced Accountancy - II</b>	<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	➤ To enable the students to learn principles and concepts of accountancy.			
<b>Unit –I</b>	Accounts of Non-trading concerns			
<b>Unit-II</b>	Average due date – calculation of interest – Account current – Red ink interest – forward and backward method – daily balance method.			
<b>Unit- III</b>	Consignment account – normal loss – abnormal loss – calculation of unsold stock – cost price, invoice price and selling price effects – goods returned – loading factors.			
<b>Unit- IV</b>	Joint venture accounts – methods – individual venture’s book – memorandum method separate set of books method.			
<b>Unit -V</b>	Single entry – methods – net worth method – conversion of single entry into double entry – missing information: debtors, creditors, B/R, B/P, Capital, cash purchase, sales, stock.			
<b>Books for Study:</b>				
Arulanandam M.A.& K.S.Raman, <i>Advanced Accountancy</i>				
Batliboi J.R. <i>Advanced Accountancy</i>				
Gupta R.L.& M.Radhasamy, <i>Advanced Accountancy</i>				
Shukla M.C.& T.S.Grewal, <i>Advanced Accountancy</i>				
Singharaj V. <i>Advanced Accountancy</i>				
<b>Note:</b> The question paper must contain 60% problems and 40% Theory.				
<b>Outcomes</b>	After Completing this course student will be able to ➤ Demonstrate the accounts of non-profit organization and bill of exchange. ➤ Explain and overview of Consignment and Ventures.			

<b>Semester – II</b>				
<b>Course code:</b> 22BCC2C2	<b>Core Course -IV</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Office Automation</b>	<b>T</b>	<b>4</b>	<b>4</b>
<b>Objectives</b>	➤ To provide knowledge about Microsoft excel, Microsoft word and Microsoft power point.			
<b>Unit -I</b>	Introduction to computers – Meaning – Definition – Brief History of computers – Generation of computers – Classification of computers – Components of computer – Computers Vs Human Beings – Advantages of computers – Limitation of computers.			
<b>Unit-II</b>	Introduction to MS Word – Working with word documents – Formatting Documents: Moving– Printing and Editing Documents – Using Undo and Redo features – Spell checking– Formatting text – Inserting page numbers – Header and Footer – Using Tables and Graphics.			
<b>Unit- III</b>	Micro Soft Excel – Building a spread sheet – Using Auto fill – Add and Remove Rows and Columns – Undo and Redo – Copying and moving Fields – Creating and copying formula – Naming ranges using functions – creating a chart.			
<b>Unit -IV</b>	Microsoft Access – creating a new database – creating a new table – creating a primary key – adding fields – Editing fields – Deleting fields – Changing the views and moving fields – Reports and Queries.			
<b>Unit- V</b>	Micro Soft Power Point – creating Basic presentation – Building presentation – modifying visual Elements – Formatting and Checking Text, Adding object – Applying Transitions – Animation Effects – Slide show			
<b>Reference Book</b>				
Balagurusamy, <i>Office Automation and word processing</i>				
Bajaj K.K, <i>Office Automation</i> , Macmilan				
Krishnan N. <i>Windows and Ms-Office 2000 with Database Concepts</i> , Sintech publication				
Stephen L.Nelson, <i>Office 2000, the complete Reference</i> , Tata McGraw Hill publishing Company Limited.				
<b>Outcomes</b>	After Completing this course student will be able to ➤ Create a working platform with MS word, MS Excel, MS Power point. ➤ Apply this for major projects.			

<b>Semester – III</b>				
<b>Course code:</b> 22BCC3C1	<b>Core Course – V</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Advanced Accountancy - III</b>	<b>T</b>	<b>4</b>	<b>4</b>
<b>Objectives</b>	➤ To understand the concept of partnership accounts and allocation of common expenses.			
<b>Unit -I</b>	Partnership Accounts – General, profit and loss appropriation – fixed and fluctuating capital –past adjustment and guarantees.			
<b>Unit-II</b>	Admission of a partner – Goodwill Treatment – Revaluation of assets and liabilities – accumulated profits, losses and reserves.			
<b>Unit -III</b>	Retirement of a partner – Retirement and admission – Death of a partner – settlement of amount due to legal representative – life insurance policy amalgamation of firm.			
<b>Unit- IV</b>	Dissolution – accounting treatment for un-recorded asset and liability – continuance of firm by partners after dissolution – insolvency of partners – Garner Vs Murray case – Insolvency of all partners			
<b>Unit -V</b>	Piece meal distribution – proportionate capital method – maximum loss method – sale to a company.			
<b>Books Recommended:</b>				
Arulanandam M.A & K.S.Raman, <i>Advanced Accountancy</i>				
Batliboi J.R. <i>Advanced Accountancy</i>				
Gupta R.L.& M.Radhasamy, <i>Advanced Accountancy</i>				
Jain & Narang, <i>Advanced Accountancy</i>				
Shukla M.C. & T.S.Grewal, <i>Advanced Accountancy</i>				
Singharaj V. <i>Advanced Accountancy</i>				
<b>Note:</b> The question paper must contain 60% problems and 40% Theory.				
<b>Outcomes</b>	After completing this course the student will be able to			
	➤ Paraphrase on Partnership Accounts			
	➤ Evaluate Partnership form dissolution and sale of firm to a company			



<b>Semester – III</b>				
<b>Course code:</b> 22BCC3C2	<b>Core Course – VI</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Business Statistics</b>	<b>T</b>	<b>3</b>	<b>3</b>
<b>Objectives</b>	➤ To develop the ability to deal with numerical and quantitative values.			
<b>Unit -I</b>	Definition – Importance – Application Limitations and Distrust statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and Schedules – Sampling design – Types of samples – Statistical Errors – Classification of data – Tabulation – Presentation of Data – Diagrams.			
<b>Unit-II</b>	Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.			
<b>Unit -III</b>	Correlation – meaning – types – Scatter diagram – Karl Pearson’s co-efficient of correlation – Rank correlation – concurrent deviation method – Bi-variate frequency distribution. Regression analysis – uses – methods of studying regression – regression lines.			
<b>Unit- IV</b>	Index numbers – meaning – construction of index numbers – its problems – methods of construction – test of consistency – fixed base – chain base conversion and shifting – consumer price index – formula.			
<b>Unit -V</b>	Time series – components – moving average – methods of least squares – measurement of seasonal variations – simple average, ratio-to-trend method, ratio-to-moving average method – link relative method.			
<b>Textbook:</b> Dr.S.P.GuptaSultan, <i>Statistical methods</i> , chand & sons, New Delhi.				
<b>Books for Reference:</b> Beri G.C. Business Statistics Tata Megraw-Hill Edition. Pillai R.S.N. & Baghavathy Statistics, Theory & Practice S.Chand & Company Ltd. New Delhi. Sanchetti Kapoor, Statistical Methods Wilson M., Business Statistics, Himalaya Publishing House, Mumbai.				
<b>Note:</b> The question paper must contain 60% problems and 40% Theory.				
<b>Outcomes</b>	After completing this course the student will be able to ➤ Acquire the conceptual knowledge of statistical tools ➤ Understand the concepts and enable to use them in business performance			

<b>Semester – III</b>				
<b>Course code:</b> 22BCC4C1	<b>Core Course – VII</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Programming in C</b>	<b>T</b>	<b>4</b>	<b>4</b>
<b>Objectives</b>	➤ To develop the students to an extensive study of the C programming language.			
<b>Unit -I</b>	Introduction: Special features of C – Characteristics of C – Structure of C – Program – Data Types – Integer Date type – Integer Variable – Rules for naming a variable – Data declaration and expressions – Arithmetic operators – Integer division – priority of arithmetic operators: The parentheses – The modules operator – The unary operator –key words in C.			
<b>Unit-II</b>	Control statements: The scanf, printf function – decision making statements – The if, if else statements and Nesting of if statements – updating assignment operator – Increment – decrement operator –while loop – do while loop – and for loop –switch case- Boolean values.			
<b>Unit- III</b>	Arrays: Introduction to arrays – Declaring an array – Initializing on array – Types of arrays -strings and character arrays – The conditional arrays - Introduction to functions – Printf, scanf functions – user defined functions – local and global variable –parameter for argument – functions with multiple parameters built in C library functions.			
<b>Unit -IV</b>	Pointers: Introduction to pointers and indirection – concept of pointer – strings static and auto classes – strcat, strlen, strcmp, toupper, tolower functions – size of operator – structures – period operator – passing a structure by reference.			
<b>Unit -V</b>	Input and output – putchar, getchar , getc, putc, file input and output – C preprocessor: define undef, include – miscellaneous features – type def – register and external variables.			
<b>Exercise:</b>				
<ol style="list-style-type: none"> <li>1. Create a C program to add, subtract, Multiple the Numbers.</li> <li>2. Create a C program to display the Multiplication table.</li> <li>3. Write a program to find the given numbers is Armstrong or not.</li> <li>4. Write a program to display the student grade using structure.</li> <li>5. Develop a program to do EB bill calculation using structure.</li> <li>6. Develop a program to find length of the string and concatenate two strings.</li> <li>7. Write a program to find the given string is palindrome (or) not.</li> <li>8. Write a program to find factorial of given value.</li> </ol>				
<b>Textbook</b>				
Rajaram R., <i>C programming made Easy</i>				
<b>Reference Book</b>				
Balagurusamy E., ANSI in C Programming				
Venkateshmurthy M.G. 2002 “ <i>Programming techniques through C</i> ”, Pearson Education New Delhi.				
<b>Outcomes</b>	<p>After Completing this course student will be able to</p> <ul style="list-style-type: none"> <li>➤ Understand the fundamentals in C programming, Data Types, Operation and Expressions.</li> <li>➤ Illustrate the concepts of functions, Arguments and no return values- arrays and String handling Functions.</li> </ul>			

<b>Semester – IV</b>					
<b>Course Code:</b> 22BCC4C2	<b>Core Course – VIII</b>		<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Business Mathematics</b>		<b>T</b>	<b>3</b>	<b>3</b>
<b>Objectives</b>	➤ To understand the major concepts of arithmetic's, logarithms and probability.				
<b>Unit -I</b>	Common Arithmetic: Interest Simple, Compound Normal Rate – effective – Depreciation, Growth and fall of population – present value – Discounting of bills – Face value of bills discount – Banker's gain, Nominal due date – Legal due date – Calculation of period for banker's discount and true discount – Annuities – Types of Annuities – present value of annuity – sinking fund – Acceptability of projects percentage, profit and loss.				
<b>Unit-II</b>	Logarithms: Definition – Exponential forms – Laws of Logarithms – Change of base formula– common Logarithms and Natural Logarithms – Montissa of the Logarithm – Anti – Logarithm – Application of common Logarithms.				
<b>Unit -III</b>	Elements of set Theory: Definitions – symbols – Roster method and rule method types of sets– union – intersection – subsets compliments – Difference of two sets – Family of sets – Venn diagrams – Demorgan's law.				
<b>Unit- IV</b>	Theory of probability – various schools of thoughts – Theorems – conditions of probability – Baye's Theorem – mathematical expectations – Theoretical distribution – Binomial, poisson and normal distributions.				
<b>Unit -V</b>	Binomial Theorem – Binomial expansion – Binomial theorem for positive integral index				
<b>Textbook:</b> M.Manoharan and C.Elango, <i>Business Mathematics</i>					
<b>Books for Reference:</b> Sanchetti D.C. and V.K.Kapoor, <i>Business Mathematics</i> Stafford, <i>Business Mathematics</i> Prem Narian, <i>Mathematics of Students of Commerce</i> Sanchetty D.C.and B.M.Agarwal, <i>Business Mathematics</i> Vittal P.R. <i>Business Mathematics</i>					
<b>Outcomes</b>	After Completing this course student will be able to ➤ know concepts of mantissa logarithm and Anti-logarithm. ➤ Baye's theorem, Binomial, poisson and normal distribution.				

<b>Semester – V</b>				
<b>Course Code:</b> 22BCC5C1	<b>Core Course – IX</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Corporate Accounting</b>	<b>T</b>	<b>4</b>	<b>6</b>
<b>Objectives</b>	➤ To impart basic knowledge Corporate Accounting Procedures.			
<b>Unit -I</b>	Issue of shares – Issue of debentures – Underwriting of shares and debentures – Redemption of debentures – Redemption of preference shares			
<b>Unit-II</b>	Acquisition of business – Profit prior to incorporation			
<b>Unit- III</b>	Final accounts of companies			
<b>Unit -IV</b>	Amalgamation, Absorption and Reconstruction (External) of Companies – Internal Reconstruction and capital reduction.			
<b>Unit- V</b>	Company account – liquidation – statement of affairs and efficiency – surplus account – Liquidators final statement of account.			
<b>Textbook:</b> Gupta R.L. and M.Radhasamy, <i>Advanced Accountancy</i>				
<b>Books for Reference:</b> Shukla M.C. & T.S.Grewal, <i>Advanced Accountancy</i> Arulanandam M.A. & K.S.Raman, <i>Advanced Accountancy</i> Jain and Narang, <i>Advanced Accountancy</i> Maheswari S.N. <i>An introduction to Accountancy</i>				
<b>Outcomes</b>	After completing this course the students will be able to ➤ Develop in depth knowledge of shares and issue of share at par, at a premium and at a discount. ➤ Enable the students to understand and evaluate in amalgamation , absorption and external Reconstruction of a company.			

Semester – V					
Course Code: 22BCC5C2	Core Course – X		T/P	C	H/W
	E-Commerce and Internet		T	5	6
<b>Objectives</b>	➤ To facilitate an understanding of internet and how to apply in E-Commerce.				
<b>Unit -I</b>	Introduction to E-Commerce – Application of E-Commerce – E-Commerce and Media convergence – Market forces influencing I-way – components of I-way – network Access Equipment – Global Information Distribution Networks.				
<b>Unit-II</b>	Architectural Framework of Electronic Commerce – World Wide Web (WWW) as the Architecture – Web Background – Hypertext Publishing – Technology behind the Web – security and the web type of electronic payment system (EPS) – Digital token Based EPS – Smart cards and EPS credit card Based EPS – Risk and EPS – Designing EPS.				
<b>Unit- III</b>	Electronic data interchange – EDI applications in Business – EDI legal, security and privacy issues – EDI and E-commerce– Internal Information systems – macro – forces and Internal commerce – supply chain Management (SCM) – Dimension of internal electronic commerce systems – making a business case for a document Library – Types of Digital documents – corporate data warehouses.				
<b>Unit-IV</b>	Introduction to Internet – History and resources of Internet – Hardware and software requirement of Internet –Internet Architecture – Internetworking Protocol - Internet service providers (ISP)– Connecting to Internet - Internet connection Dial-up access, leased line, ISDN, DSL, cable modem – Internet Addressing.				
<b>Unit- V</b>	Internet Services: E-Mail – WWW – FTP – Telnet – News – Internet Relay Chat -Introduction to web – URLs schemes, host names and port numbers – Web browser – Search Engines - Web pages protocol – Adding website to favourites – Customizing options.				
<b>Textbooks:</b> Frontiers of Electronic Commerce – By Kalkjala The complete internet – Markerat Lenine Young Millennium					
<b>Books for Reference:</b> Ravi Kalakota, <i>Frontiers of Electronic Commerce</i> Andrew Winston Joseph P.T, <i>E-Commerce- A Managerial perspective</i> Designing Systems for Internet Commerce- Winfield Treese G. & Lawrence C.Stewart Anita Goel, 2010 <i>Computer Fundamentals</i> , Pearson Education India.					
<b>Outcomes</b>	After completing this course the students will be able to <ul style="list-style-type: none"> <li>➤ Remember the basic concepts of E-Commerce</li> <li>➤ Summarize on the Implementation of EDI.</li> <li>➤ Determine the concepts of EPS and e-cash.</li> </ul>				

<b>Semester – V</b>				
<b>Course Code:</b> 22BCC5C3	<b>Core Course – XII</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Tally</b>	<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	➤ To provide the knowledge of Tally.			
<b>Unit -I</b>	Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Predefined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.			
<b>Unit-II</b>	Gateway of Tally – Accounts Information – Primary groups of capital nature – revenue nature– To create groups using single mode – multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – Gate way of Tally – Inventory information – Single stock group creation – multiple stock group creation – create stock category using single mode – multiple mode – configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.			
<b>Unit- III</b>	Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – optional and Regular Vouchers – Gate way of Tally – Balance sheet – Profit and Loss Account.			
<b>Unit- IV</b>	Gate way of Tally – Display – Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gate way of Tally – Multi Accounting Printing – Types of Printing Configuration Options.			
<b>Unit- V</b>	Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control – uses and passwords – Types of Security – Case study for Manufacturing Accounts (minimum three problems) – case study of Trading Business (minimum three problems) – Online help – Tally ODBC – Connectively – E-mail – ASCII – HTML – XML – Internet Publishing – upload – FTP – Webpage – URL – Exchange and Merge date.			
<b>Textbook:</b> Tally software Package – Manual.				
<b>Outcomes</b>	After completing this course the students will be able to ➤ Get the knowledge of Tally.			

<b>Semester – V</b>				
<b>Course Code:</b> 22BCC5C4	<b>Core Course – XII</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Cost Accounting</b>	<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	➤ To create an understanding of the cost concept and the methods for ascertainment of costs for different types of products.			
<b>Unit -I</b>	Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.			
<b>Unit-II</b>	Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.			
<b>Unit- III</b>	Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.			
<b>Unit -IV</b>	Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads			
<b>Unit- V</b>	Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).			
<b>Books for Reference:</b>				
Jain SP. and KL. Narang, <i>Cost accounting</i> , Kalyani Publishers.				
Das Gupta, <i>Cost accounting</i> , Sultan Chand & Sons				
Pillai R.S.N. and Bhagvathi, <i>Cost accounting</i> S.Chand & Co.,				
Iyengar S.P., <i>Cost accounting</i> Sultan Chand & Sons				
Reddy T.S., <i>Cost accounting</i> Margham Publications.				
Rao V.S.P., <i>Cost accounting</i> Vrinda Publications				
Arora M.N., <i>A Text Book of cost and Management Accounts</i> Vikas Publications.				
<b>Note:</b> The question paper shall contain 60% problems and 40% theory				
<b>Outcomes</b>	After completing this course the student will be able to <ul style="list-style-type: none"> <li>➤ Describe the basics of costing used for decision making of performance evaluation.</li> <li>➤ Presses how materials and inventory cost planning solve the issues in decision making.</li> </ul>			

<b>Semester – V</b>				
<b>Course Code:</b> 22BCC5C5	<b>Core Course – XIII</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Goods and Service Tax (GST)</b>	<b>T</b>	<b>5</b>	<b>5</b>
<b>Objectives</b>	➤ To provide the knowledge of Goods and Service Tax.			
<b>Unit -I</b>	Introduction – Indirect Tax levies- Distinction between Direct and Indirect Taxes – Special features of Indirect Tax levies – All pervasive nature, contribution to Government revenues- Reforms in Indirect Taxation- Constitutional provisions authorising the levy and collection of GST.			
<b>Unit-II</b>	Meaning and benefits of GST- salient features of dual GST – Taxes subsumed under CGST Act 2017 – GST council – administration – proper officers – supply of Goods and Services or both under CGST/SGST.			
<b>Unit- III</b>	Levy and collection of CGST/SGST – composition scheme-exemptions – time and valuation of taxable supply- input tax- input service distributor – registration under GST- migration- tax invoice, credit and debit notes- accounts and record keeping.			
<b>Unit -IV</b>	Inward and Outward supplies under CGST- filing of returns – payment processes – refund- assessment procedures- audit of taxpayers- inspection, search and seizure – demand and recovery- liability to pay tax – advance ruling – offences, penalties, appeal and revision-anti profiteering – transitional provisions- treatment of unveiled CEVAT.			
<b>Unit -V</b>	Integrated GST Act 2017: special features – admin-levy and collection of IGST- Union Territory GST Act 2017 salient features -levy and collection of UTGST – exemptions - application of provisions of CGST-GST (Compensation to States) Act 2017 : salient features -levy and collection of cess – compensation.			
<b>References:</b>				
Dr.V.Balachandran, 2017 <i>GST Law and Practice</i> Sultan Chand & Sons, New Delhi.				
Reddy T.S. & Y. Hari Prasath Reddy, <i>Business Taxation (Indirect Taxes)</i> , Margham Publications				
Sekar G., B.Saravana prasath, M.Saravana Prabhu, TR.Srinivasan & R.S. Baiaji, <i>GST self-learning</i> .				
Vashishtha Chaudhary, Ashu Dalmia, Girdharwal 2017, <i>GST – A practical Approach</i> Taxmann				
Anoop Modi, Mahesh Gupta, July 2017 <i>GST Practical Manual</i>				
Dr.Awdhesh Singh, July 2017, <i>GST made simple</i> , Centax Publications				
<b>Outcomes</b>	After completing this course the students will be able to Get the knowledge of Goods and Service Tax.			



Semester – VI					
Course Code: 22BCC6E1	DSE- I		T/P	C	H/W
	JAVA Programming		T	6	6
<b>Objectives</b>	➤ This course comprehends the concepts of core java and the knowledge will be enhanced to the client and server side programming.				
<b>Unit -I</b>	Java – Introduction – Fundamentals of OOP – Java evolution –Features, comparison between C, C++ and Java – Internet – World wide web – Web browsers – H/W and S/W requirement – supports system – Java environment – JDK – JVM – APJ – DE.				
<b>Unit-II</b>	Start-up Java basics – Data type – Variables – Arrays – Simple Programs – Operators – Expression – precedence of Arithmetic operators – Type conversion – statement – control statements – conditional statements – Looping statements.				
<b>Unit -III</b>	Classes and object – Method – Defining a class – Adding Methods, Variables – Creating objects – Assessing members – Constructors, Methods overloading static Members – Nesting of methods – Inheritance – Multiple inheritance – overriding method final variable and methods – Final classes – Abstract Variables and classes.				
<b>Unit- IV</b>	Packages: System packages – definition – using system packages – naming convention – creating packages – accessing package – using a package – adding a class to a package – binding – classes – Multi thread programming: Thread definition – creating threads – extending thread class – stopping and blocking a thread – life cycle of a thread – using thread methods – thread exception – thread priority – synchronization – implementing the run able interface – Types of Errors – Exceptions, Syntax – Catch statement – Throwing our own exceptions.				
<b>Unit -V</b>	Preparing and building Applet code – Applet life cycle – creating, designing a web page – Applet Tag – Adding Applet to HTML file – Running the Applet – Passing parameters to Applet – Aligning the display – more about HTML tags – Displaying Numerical values – Getting input from the user – Graphics class – Lines and rectangles, Circles and ellipse – Drawings arcs and polygons – Line graphs.				
<b>Textbook:</b> E . Balagurusamy,2010 Programming with JAVA : A Primer(4 <sup>th</sup> Edition), TATA McGraw Hill Publishing company Limited, New Delhi.					
<b>Books for Reference:</b> Ken Arnold and James Gosling, <i>The Java programming Language</i> , Addison Wesley. Stephen R. Segacy, <i>Software engineering with JAVA</i> Tata McGraw Hill.					
<b>Exercise:</b> <ol style="list-style-type: none"> <li>1. Array and Flow control statements.</li> <li>2. Runtime exception and I/O exception.</li> <li>3. Multi-threading.</li> <li>4. Layout Management.</li> <li>5. GUI components (Label, Check box, Menus, Text etc)</li> <li>6. Event handling (Four events, Key events Task events, Window events etc)</li> </ol>					
<b>Outcomes</b>	After Completing this course student will be able to <ul style="list-style-type: none"> <li>➤ Describes about multithread programming, looping statements.</li> <li>➤ Understand applet code, try-catch statements.</li> </ul>				

<b>Semester – VI</b>				
<b>Course Code:</b> 22BCC6E2	<b>DSE- II</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Special Accounts</b>	<b>T</b>	<b>6</b>	<b>6</b>
<b>Objectives</b>	➤ To create an understanding of the bank accounts, Insurance accounts and Double accounts.			
<b>Unit -I</b>	Bank Accounts – preparation of profit and loss accounts – balance sheet (new forms)			
<b>Unit-II</b>	Insurance accounts – life insurance – General insurance – revenue account, profit and loss account and balance sheet.			
<b>Unit- III</b>	Double accounts – nature – features – receipt and expenditure on capital accounts – general balance sheet – revenue account – net revenue account Difference between single account system and double account system – replacement of an asset – account of electricity companies.			
<b>Unit- IV</b>	Holding companies – preparation of consolidated balance sheet – minority interest – pre- acquisition proof – its cost of control – intercompany balances – unrealized inter company profits revaluation of assets and liabilities Bonus – treatment of dividend.			
<b>Unit- V</b>	Valuation of good will and shares of companies, miscellaneous accounts – voyage – farm accounts – investment accounts.			
<b>Books for Reference:</b> Arulanandam M.A. and K.S.Raman, <i>Advanced Accountancy</i> Batliboi J.R. <i>Advanced Accountancy</i> Gupta R.L. and M.Radhasamy, <i>Advanced Accountancy</i> Jain S.P. and K.L.Narang. <i>Advanced Accountancy</i> Shukla M.C. and T.S.Grewal, <i>Advanced Accountancy</i> Singharaj V. <i>Advanced Accountancy</i>				
<b>Note:</b> The question paper must contain 60% problems and 40% Theory				
<b>Outcomes</b>	After completing this course the student will be able to ➤ update knowledge about Bank accounts ➤ know about general balance sheet and revenue account.			

Semester – VI					
Course Code: 22BCC6E3	DSE-III		T/P	C	H/W
	Income Tax - Law and Practice		T	6	6
<b>Objectives</b>	➤ To understand the basic rules and regulations of income tax in India.				
<b>Unit -I</b>	Historical background of Indian Income Tax – Income Tax Act.1961.				
<b>Unit-II</b>	Definitions: Agricultural income – Previous year – Assessee – Assessment year – person – principal officer – Residential status – Deemed income – Capital and Revenue – Tax liability.				
<b>Unit -III</b>	Income exempt from tax – Depreciation				
<b>Unit -IV</b>	Salary Income– Income from house property				
<b>Unit -V</b>	Profits and Gains from Business or profession -Capital gains – Income from other sources				
<p><b>Text Book:</b> Mehrotra and Goyal, <i>Income Tax Law and Accounts</i>, Sahitya Bhawan publication</p> <p><b>Books for Reference:</b> Bhagwati Prasad and Vishnu prakashan, <i>Income Tax</i> Girish and Ravi Gupta, <i>Income Tax</i> Lal B.B., <i>Income Tax</i> Vinod K.Sighania Taxman, <i>Income Tax</i></p>					
<b>Outcomes</b>	<p>After completing this course the student will be able to</p> <ul style="list-style-type: none"> <li>➤ Update the tax rates in the salaried class people.</li> <li>➤ Have updated knowledge about the calculation of income from house property.</li> </ul>				

<b>Semester – VI</b>				
<b>Course Code:</b> 22BCC6E4	<b>DSE- IV</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Management Accounting</b>	<b>T</b>	<b>6</b>	<b>6</b>
<b>Objectives</b>	➤ To understand the use of accounting tools for generating information for managerial decision making.			
<b>Unit -I</b>	Management Accounting: Meaning – Definition – Objectives – Relationship between Cost, Financial and Management Accounting.			
<b>Unit-II</b>	Financial statements analysis and interpretation: Accounting ratio, their significance; utility and limitations, Analysis for Liquidity, profitability and Solvency.			
<b>Unit- III</b>	Fund flow and Cash flow analysis – Forecasting of funds requirements			
<b>Unit- IV</b>	Budget and Budgetary Control: Objectives and advantages, Limitations – Master Budget and Financial Budget – Flexible budget and cash budget – preparation of types of budgets.			
<b>Unit- V</b>	Standard Costing and Variance Analysis (Simple Problem only) Marginal Costing: Meaning, Object and Advantages and Limitation – Break-Even point (simple problems only)			
<p><b>Textbook:</b> S.N.Maheswari, <i>Principles of Management Accountancy</i></p> <p><b>Books for Reference:</b> R.K.Gupta, <i>Financial Statement Analysis</i> Prof. Saravanavel, <i>Principles of Management Accounting</i></p> <p><b>Note:</b> The question paper shall contain 60% problems and 40% theor</p>				
<b>Outcomes</b>	After completing this course the student will be able to ➤ Understand the concept, and importance of Management Accounting. ➤ Calculate the financial Statement analysis and ratios. ➤ Analysis Funds Flow and Cash Flow and Methods of Accounting for Price level changes.			

Semester – VI					
Course Code: 22BCC6E5	DSE- V		T/P	C	H/W
	DOT NET PROGRAMMING		T	6	6
<b>Objectives</b>	➤ This course comprehends the concepts of .Net and the knowledge will be enhanced to the client and server side programming.				
<b>Unit -I</b>	The .Net Frame work – CLR – Namespace – Assemblies – Class Library – Basic Terminology - .Net Component - .Net garbage collection.				
<b>Unit-II</b>	Visualbasic.Net – Data types – Operators – Arrays – Dynamic arrays – String Handling – Conditional and Looping Statement – Sub-procedures and functions – Scope – Structures – Modules – Exception Handling – Windows Forms – MDI Forms – events – MsgBox – Inputbox – working with Multiple forms – Dialogboxes – Passing Forms – Anchoring and Docking Controls – Event Handling.				
<b>Unit- III</b>	<b>Windows Controls:</b> Text boxes – RichText Boxes – Labels – Link Labels – Buttons – Checkboxes – Radio Buttons – Panels – List Boxes – Combo Boxes – Scroll Bars – Splitters – Track Bars – Pickers – Notify Icons – Timers – Menus – Built in Dialog Boxes – Toolbars – Status Bars – Progress Bars – Tab Controls.				
<b>Unit- IV</b>	<b>ASP.Net</b> – File Types – Importing Namespaces – usage of Global.asax file – The page class – HttpRequest – HttpResponse – Server Utility – Basic Web Controls – List Controls – Validation and Rich Controls – Data Controls – HTML Server controls – Custom Controls – State Management – Tracing – Logging and Error Handling – Overview of AJAX Controls – Implementing Security – Security model – Forms Authentication – Windows Authentication.				
<b>Unit- V</b>	<b>ADO.Net:</b> Overview of ADO.Net – Database Access in the internet world – Characteristics of ADO.Net – Data Objects – Data Namespace – SQL Basics – Data Binding Controls – DataSet – Data Table – Data row – Data column – Data List – Data Grid – Repeater.				
<b>Textbook:</b> Steven Holzner, <i>Visual Basic .Net Programming</i> Matthew MacDonald, <i>The Complete Reference for ASP.Net.</i>					
<b>Outcomes</b>	After completing this course the student will be able to ➤ Understand the concepts of windows controllers like textboxes, scroll bars etc. ➤ Work with AJAX programming tools.				

<b>Semester – VI</b>				
<b>Course Code:</b> 22BCC6E6	<b>DSE- VI</b>	<b>T/P</b>	<b>C</b>	<b>H/W</b>
	<b>Industrial Law</b>	<b>T</b>	<b>6</b>	<b>6</b>
<b>Objectives</b>	➤ To enable the students to learn the concepts of Industrial Law including trade unions and various labour enactments.			
<b>Unit -I</b>	<b>The Factories Act, 1948(SEC.16 To 84):</b> Preliminary – inspecting staff – health, safety and welfare of the workers – working hours of adults – employment of the young person – leave with wages.			
<b>Unit-II</b>	<b>Trade Unions Act, 1926:</b> Definition – Registration of trade unions – rights and liabilities of trade unions – fund for political purpose – general funds – amalgamation of trade unions – immunity from civil and criminal liability – books and returns – penalties – dissolution -, Minimum wages act 1948 – interpretation – minimum wages – procedure for fixing wages – committee and adversary boards - wages in kind – payment of minimum wages.			
<b>Unit -III</b>	<b>The Industrial Disputes Act, 1947:</b> Definition of authorities – procedure and power of authorities – reference to arbitration – strikes and lock outs – lay off and retrenchments.			
<b>Unit- IV</b>	<b>The Workmen’s Compensation Act, 1923:</b> Nature and Scope – Definitions – workmen’s compensation – employer’s liability – meaning of accident – compensation – permanent, partial and temporary disablement – compensation of half monthly payment(Table not necessary)			
<b>Unit -V</b>	<b>The Employee’s Provident Fund Act, 1952:</b> Preliminaries – provident fund scheme – provisions regarding contribution to the fund – The Employee’s State Insurance Act, 1948. Nature and scope – Contribution – benefits – disputes and claims.			
<b>Textbook:</b> N.D.Kapoor, <i>Mercantile law</i>				
<b>Books for Reference:</b> Bose R.N. <i>Labor legislations in India</i> Shukla M.C. <i>Mercantile law.</i> Venkatesan E. <i>Hand Book of Mercantile law.</i>				
<b>Outcomes</b>	After completing this course the student will be able to ➤ Understand the concepts of payment of minimum wages, working hours etc. ➤ Clear cut clarification about the Employee’s State insurance benefits and disputes.			