

E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (**3rd Cycle**) with Grade **A+** & **CGPA 3.51** by NAAC

DEPARTMENT OF COMMERCE



CBCS SYLLABUS

BACHELOR OF COMMERCE (Computer Applications)

PROGRAMME CODE - D

COURSE STRUCTURE

(w.e.f. 2017 – 2018 onwards)



E.M.G. YADAVA WOMEN'S COLLEGE, MADURAI – 625 014.

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC

CRITERION - I

1.2.2 Details of Programmes offered through Choice Based Credit System (CBCS) / Elective Course System

**Syllabus copies with highlights of contents focusing on
Elective Course System**



To be Noted:

HIGHLIGHTED	COURSE
<div data-bbox="407 1482 630 1551" style="border: 1px solid red; width: 137px; height: 33px;"></div>	Elective

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14

(An Autonomous Institution – Affiliated to Madurai Kamaraj University)

(Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC)

CBCS

DEPARTMENT OF COMMERCE**B.Com. with Computer Applications**

(w.e.f. 2017 – 2018 Batch onwards)

COURSE STRUCTURE – SEMESTER WISE

Sem	Part	Sub Code	Title of the Paper	Hrs Per week	Exam Duration	Maximum Marks			Credits
						CA	SE	Total	
I	I	171C1	Business Correspondence	6	3	25	75	100	3
	II	172E1	English	6	3	25	75	100	3
	III	17D1P	CORE- M.S.OFFICE Lab	5	3	40	60	100	4
	III	17C12	CORE- Financial Accounting-I	6	3	25	75	100	5
	III	17AD1	ALLIED I – Computer Fundamentals	5	3	25	75	100	4
	IV	17NMC1	NME: Basic Accounting	2	2	-	100	100	2
II	I	171C2	Principles of Management	6	3	25	75	100	3
	II	172E2	English	6	3	25	75	100	3
	III	17D2P	CORE- Programming in C Lab	5	3	40	60	100	4
	III	17C22	CORE- Financial Accounting-II	6	3	25	75	100	5
	III	17AD2	ALLIED II- Programming in C	5	3	25	75	100	4
	IV	17NMC2	NME: Entrepreneurship Development	2	2	-	100	100	2
III	III	17D31	CORE-Visual Basic	5	3	25	75	100	4
	III	17D3P	CORE- Visual Basic Lab	5	3	40	60	100	4
	III	17C33	CORE- Advanced Accountancy	6	3	25	75	100	4
	III	17C34	CORE- Costing	6	3	25	75	100	4
	III	17AC3	ALLIED –III Business Statistics	6	3	25	75	100	5
	IV	17SEC3P	SBE : Commerce Practical	2	2	-	100	100	2
IV	III	17D41	CORE- Web Technology	5	3	25	75	100	4
	III	17D4P	CORE-Tally Lab	5	3	40	60	100	4

	III	17C43	CORE-Banking	5	3	25	75	100	4
	III	17C44	CORE- Partnership Accounts	5	3	25	75	100	4
	III	17AC4	ALLIED IV - Business Mathematics	6	3	25	75	100	5
	IV	17SEC41	SBE : Financial Markets & Services	2	2	-	100	100	2
	IV	17SED4P	SBE : Desktop Publishing Practical	2	2	-	100	100	2
V	III	17C51	CORE- Corporate Accounting	6	3	25	75	100	5
	III	17D52	CORE- Database Management System	5	3	25	75	100	4
	III	17D5P	CORE- Oracle Lab	5	3	25	75	100	4
	III	17CE5A/ 17CE5B	CORE ELE-I - Management Accounting / Human Resource Management	5	3	25	75	100	4
	III	17CE5C/ 17CE5D	CORE ELE – II Income Tax - I / E-Commerce	5	3	40	60	100	4
	IV	17SEC51	SBE : General Knowledge	2	2	-	100	100	2
	IV	174EV5	Environmental Studies	2	2	-	100	100	2
VI	III	17C61	CORE- Special Accounts	6	3	25	75	100	5
	III	17D62	CORE – Programming in JAVA	6	3	25	75	100	4
	III	17PRC6	CORE- PROJECT	6	3	20	80	100	4
	III	17CE6A/ 17CE6B	CORE ELE – III Income Tax –II / Services Marketing	6	3	25	75	100	5
	IV	17SEC61	SBE : Soft Skills for Job Seekers	2	2	-	100	100	2
	IV	17SEC62	SBE: Quantitative Aptitude & Reasoning Skill	2	2	-	100	100	2
	IV	174VE6	Value Education	2	2	-	100	100	2
		175NS4/ 175PE4	NSS/Physical Education						1
			Total	180					140

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE****B.Com. with Computer Applications****(w.e.f. 2017 – 2018 Batch onwards)****CORE ELECTIVE - I**

Title of the Paper	:	Management Accounting	
Semester	:	V	Contact hours: 5
Sub Code	:	17CE5A	Credits : 4

Objectives:

1. To understand the application of accounting techniques in management.
2. To train the students in the preparation of cash flow , fund flow statements and Budgets.

Unit : I

Management Accounting – Meaning, Definition, Objectives- Relationship between Cost, Financial and Management Accounting – Advantages and Limitations - Financial Statement Analysis – Comparative Statements- Common Size Statements- Trend Analysis.

Unit : II

Ratio Analysis – Meaning – Advantages - Limitations – Analysis of Liquidity, Solvency, Profitability, Activity and Capital Structure.

Unit : III

Fund Flow and Cash Flow Analysis.

Unit : IV

Budget and Budgetary control – Objectives - Preparation of various Budgets (Sales, Production, Cash, Flexible).

Unit : V

Marginal Costing – Meaning – Objectives – Break Even Analysis – Application of Marginal Costing for Managerial Decisions (Make or Buy Decision, -Selection of a Suitable Product Mix).

Text Book:

Dr. R. Ramachandran & Dr. R. Srinivasan, *Principles of Management Accounting*, 17th Revised and Enlarged Edition 2018.

Reference Books:

1. Dr. S.N. Maheswari, *Management Accounting* - (Sultan chand, New Delhi), 2010.
2. Murthy. A. Gurusamy. S. *Management Accounting* TATA MC. Graw-Hill publications. New Delhi.2012
3. Pillai R.S.N. & Baghavathy, *Management Accounting* - S. Chand & company Limited. New Delhi 2012.
4. Reddy. T.S, Hariprasad Reddy., *Management Accounting* - Margham publications, Chennai 2012.
5. Shashi K. Gupta, Sharma, R.K. & Anuj Gupta, *Management Accounting* - Ludhiana 2010

Note: The question paper should cover 80% problems and 20% theory.

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE****B.Com. with Computer Applications****(w.e.f. 2017 – 2018 Batch onwards)****CORE ELECTIVE - I****Title of the Paper : Human Resource Management****Semester : V****Contact hours: 5****Sub Code : 17CE5B****Credits : 4****Objectives:**

1. To learn the principles and practices of Human Resource Management.
2. To enhance the knowledge of students in the applications of Human Resource functions.

Unit : I

Human Resource Management – Definition- Concepts-Objectives-Evolution and Growth of HRM in India-Differences between Personnel Function and Human Resource Development-Outcomes of HRD-Attributes of an HRD Manager.

Unit : II

Recruitment of Personnel-Job Analysis-Job Description-Job Specification-Manpower Planning Process-Recruitment and Selection- Performance Appraisal – Training and Development.

Unit : III

Wages and Salary Administration-Wage Policy-Incentive and Compensation-Wages in India-Organized and unorganized Sector-Workers Participation in Management.

Unit : IV

Leadership – Qualities- Types-Motivation-Job Satisfaction and Morale.

Unit : V

Grievances-Employee Discipline – Trade Union – Collective Bargaining.

Text Book:

Gupta. C.B, *Human Resource Management*, Sultan Chand & sons,
New Delhi, 2016.

Reference Books:

1. Badi.R.V , *Human Resource Management*, Vrinda Publications, New Delhi, 2013
2. Chaudri.K.K, *Human Resource Management Principles & Practice* , Himalaya Publication House pvt Ltd-Mumbai, 2012.
3. Jaya Sankar.J, *Human Resource Management*, Margham Publications, 2010.
4. Khanka.S.S, *Human Resource Management(Text & Cases)*, S.Chand, New Delhi, 2013.
5. Shashi K.Gupta & Rosy Joshi, *Human Resource Management*, Kalyani Publishers, Ludhiana, 2012.

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE****B.Com. with Computer Applications****(w.e.f. 2017 – 2018 Batch onwards)****CORE ELECTIVE - II**

Title of the Paper	:	Income Tax -I	
Semester	:	V	Contact hours: 5
Sub Code	:	17CE5C	Credits : 4

Objectives:

1. To learn the computation of income under various heads.
2. To acquaint the students about the Residential status of Assessee.

Unit : I

Definition – Income – Person – Assessee - Agricultural Income, Previous year, Assessment year, Residential Status and Tax Liability, Incomes exempted from Tax.

Unit : II

Income from Salary – Allowances – Perquisites – Profit in lieu of Salary – Deductions U/S 16 (Simple problems only).

Unit : III

Income from House Property.

Unit: IV

Profits and Gains from Business or Profession – Depreciation & Other Deduction.

Unit : V

Capital Gains - Income from other Sources.

Text Book:

Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers,
Chennai,2018

Reference Books:

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2018.
2. Dr R.G.Saha and Dr.Usha deni.N, *Income Tax (Direct Tax)*, Himalaya Publishers ,Mumbai, 2018
3. A.Muruthy, *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
4. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
5. Vinod K. Singhaniania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2018

Note: The question paper should cover 80% problems and 20% theory.

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE****B.Com. with Computer Applications****(w.e.f. 2017 – 2018 Batch onwards)****CORE ELECTIVE - II**

Title of the Paper	:	E- Commerce	
Semester	:	V	Contact hours: 5
Sub Code	:	17CE5D	Credits : 4

Objectives :

1. To understand the concepts of E-Commerce and its application in business.
2. To equip the students with the skills of computer networking and E-Payment system in the modern era.

Unit : I

Electronic Commerce –Meaning - Definition, Scope, Merits & Demerits –
Electronic Commerce Framework – The Internet Terminology - History of the Internet –
E Commerce Architecture and Component.

Unit : II

Client Server Network Security- Server Security Threats – Firewalls and
Network Security - Data and Message Security Challenge - Response Systems-
Encrypted Documents and Electronic Mail.

Unit : III

Electronic Payment Systems – Types - Digital Token based Electronic Payment
Systems - Smart Cards and Electronic Payment Systems - Risk and Electronic Payment
Systems - Designing Electronic Payment System.

Unit : IV

Electronic Data Interchange – EDI Applications in Business- International Trade and EDI - Finance and EDI – Health Care and EDI- Manufacturing / Retail Procurement using EDI.

Unit : V

Layers and Networking – ISO / OSI Model and TCP /IP- Asynchronous Transfer Mode- Multimedia and Digital Video – Key Multimedia Concepts- E- Business Conferencing – Audio & Video Conferencing – Teleconferencing – Desktops Video Conferencing- Applications and uses of Video Conferencing.

Text Book :

David Whiteley, *E-Commerce*, Tata Mc-GrawHill Publisher,
New Delhi, 2012.

Reference Books:

1. Jaiswal.S, *E-Commerce*, Galgotia Publications private limited, New Delhi, 2016.
2. Kamlesh K Bajaj, Debjani Nag, *E-Commerce*, Tata McGraw-Hill Publishing, New Delhi, 2016.
3. Puja Walia Mann, Nidhi, *E-Commerce*, MJP Publishers, Chennai, 2013.
4. Ritendra Goel, *E-Commerce*, New age International Publishers, New Delhi, 2012.
5. Sandeep krishnamoorthy, *E-commerce Management*, Vikaas Publishing house , New Delhi, 2013.

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE****B.Com. with Computer Applications****(w.e.f. 2017 – 2018 Batch onwards)****CORE ELECTIVE - III**

Title of the Paper	:	Income Tax - II	
Semester	:	VI	Contact hours: 6
Sub Code	:	17CE6A	Credits : 5

Objectives:

1. To acquire knowledge on assessment of tax.
2. To help the students to know about the Income tax authorities and procedures for assessment.

Unit :I

Clubbing of Income - Set off and Carry forward of Losses.

Unit : II

Total Income – Deductions in the Computation of Total Income.

Unit :III

Assessment of Individual and HUF.

Unit :IV

Assessment of Partnership Firms and Companies.

Unit : V

Income Tax Authorities- Return of Income – Procedure for Assessment –Tax Deducted at Source & Advance Payment of Tax.

Text Book:

Reddy. T.S, Hariprasad Reddy .Y ,*Income Tax* , Margham Publishers,
Chennai,2018

Reference Books:

1. Gaur and Narang ,*Income Tax Law & Practice* , Kalyani Publishers, New Delhi,2018.
2. A.Muruthy *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
3. Dr.N.Hariharan , *Income Tax Law and Practice*, Vijay Nicole Publishers, Chennai , 2018.
4. Dr R.G.Saha and Dr.Usha deni.N, *Income Tax (Direct Tax)*, Himalaya Publishers ,Mumbai, 2018
5. Vinod K. Singhania ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2018

Note: The question paper should cover 80% problems and 20% theory.

E.M.G.YADAVA WOMEN'S COLLEGE, MADURAI-14**(An Autonomous Institution – Affiliated to Madurai Kamaraj University)****(Re-accredited (3rd Cycle) with Grade A⁺ & CGPA 3.51 by NAAC)****CBCS****DEPARTMENT OF COMMERCE****B.Com. with Computer Applications****(w.e.f. 2017 – 2018 Batch onwards)****CORE ELECTIVE - III****Title of the Paper : Services Marketing****Semester : VI****Contact hours : 6****Sub Code : 17CE6B****Credits : 5****Objectives:**

1. To understand the concept, principles and practice of services marketing
2. To help the students to know about the services marketing mix and various sectors in service industry.

Unit : I

Services Marketing-Definition-Nature and Characteristics of Services-Classification -Need for Services Marketing-Role of services Marketing in an Economy-Obstacles in Service Marketing-Overcoming the obstacles.

Unit : II

Services Marketing Mix-Elements - Product Decisions, Pricing Strategies, Promotion, Distribution Methods/Dimensions in Service Marketing-People, Physical Evidence and Process.

Unit : III

Services Marketing for the Hospitality Industry-Managing Tourism- Segmentation in the Tourism Market-Marketing for Hotel Products-Segmentation in Hotel Industry-Major Hotel Chains-Service Delivery-Quality Control-Technology Transfer.

Unit:IV

Services Marketing for Professional Services-Major Characteristics – Marketing Management of Consultancy Services-Marketing Mix for Consultancy Services, Other Professional Services and Consideration

Unit : V

Globalization of Services in International Market-Challenges-Typical International Services-Strategies -Globalization and Corporate Culture-Global Brand Dominance in the Service Industries

Text Book:

Natrajan . L, *Services Marketing*, Margham Publications, Chennai, 2010

Reference Books:

1. Audrey Gilmore,*Services Marketing and Management*, Sage publications,India,2013.
2. Balaji.B, *Services Marketing & Management*, S.Chand&co.Ltd,New Delhi,2008.
3. Christopher H. Lovelock,Jochenwirtz, Jayanta Chatterjee , *Services Marketing* , Pearson publishing,NewDelhi, 2010.
4. Shankar Ravi, R.Srivasan, *Services Marketing* - ,PHL learning Pvt Ltd, New Delhi,2012.
5. Vasanthi Venugopal & Raghu V.N , *Services Marketing* , Himalaya Publishing House, Mumbai, 2012.