

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-14

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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

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Title of the paper	:	Business Correspondence	
Semester	:	I	Contacts hours : 6
Subject Code	:	171C1	Credits : 3

Objectives:

1. To develop business communication skills.
2. To acquaint the students with modern communication devices.

Unit: I - Forms of Business Letters: Intended form, Hanging intended form, Full block form, Semi block form- Structure – Letter Head, Date, Inside address, Attention line, Salutation, Subject and Reference, Body of the Letter, Complementary close, Signature, Enclosure -Essential Parts of a Business Letter-Qualities of a Good Business Letter.

Application letter: Forms of Application Letters-Solicited and Unsolicited letters-Bio-data-Advertisements, Interview letters, References, Testimonials - Appointment letter-Letter of Status Enquiry-Favourable Reply, Unfavourable Reply and Non-committal Reply.

Unit: II - Trade Enquiries: Points to be remembered for Enquiry Letters-Offers and Quotations-Terms used in Offers and Quotations - Letters of Offers and Quotations - Trade Orders: Contents of an order letter-Hints for Drafting - Order letters - Compliant letters: Characteristics- Occasions for writing Complaint Letters: Delay in Delivery, Inferior Quality, Misbehaviour of Staff and Wrong Despatch- Regret Letter - Adjustment Letters: Points to be noted for Adjustment Letters.

Unit: III - Letter of Credit - Collection Letters: Features-Collection remainders (first, second, third, fourth letters) -Circular Letters: Situations for writing letters – Opening of a new business, Letter of Admission of a Partner, Retirement of a Partner, Death of a partner, Change of Address, Clearance Sales - Letters relating to Import and Export:

Procedure for Import – Letters in Import trade – Procedure for Export -Letters in Export trade.

Unit: IV - Banking Correspondence: Types of Banking Correspondence – Letters from the Customers to the Banker and Replies, Letters from the Banker to the Customers , Letters between the Branch and Head office – Insurance Correspondence: Life Insurance – Kinds of life policies – Procedure to take out a life policy – Life Insurance Correspondence – Fire Insurance – Procedure for taking out a poli cy – Procedure for making claim and settlement – Letters in fire insurance–Marine Insurance-Kinds of marine policies-Settlement of claims-Letters in marine insurance.

Unit: V - Report Writing: Meaning – Characteristics of Good Report – Types - Agent Report, Committee’s Report ,Press Report , Market Report (The ory only) - Electronic communication: Email – Advantages – Contents – Characteristics of an effective Email – Drafting of Email – Fax – Drafting of Fax Message – Meaning of Voice Mail – Short Message Service – Video Conferencing – Importance of Video Conferencing.

Text Books:

1. R.S.N.Pillai, BagavathiS ,*Modern Commercial Correspondence*, Sulthan Chand & Co2013 **Unit -I to IV.**
2. Rajendra Pal, J.S.Korlanhalli , *Essentials of Business Communication*, Sultan Chand & Sons 2012 - **Unit - V.**

Reference Books:

1. OMP.Juneja, AarathiMujumdar, *Business Communication*, Orient Black Swan, 2010.
2. N.S. Raghunathan, B.Santhanam, *Business Communication*, Margham Publication, 2011.
3. R.C.SharmaKrishnamohan, *Business Correspondence & Report writing* , Tata McGraw Hill Education Private Ltd, 2012.
4. Urmila Rai,S.M.Rai, *Business Communication* ,Himalya Publishing House, 2013.
5. Vikas Arora, Sheetal Khanka, PallaviThakur, *Business Communication*, Global Vision Publishing House , 2010.

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Title of the Paper	:	M.S.OFFICE Lab	
Semester	:	I	Contact hours : 5
Sub Code	:	17D1P	Credits : 4

Objectives:

1. The students will learn how to use various applications in Microsoft Office.
2. The students will be familiarized with the concepts of ethical and legal use of online resources.

LIST OF PROGRAMS**MS-WORD**

1. Text Manipulations.
2. Usage of Numbering, Bullets, Footer and Headers.
3. Usage of Spell check, and Find & Replace.
4. Text Formatting.
5. Picture insertion and alignment.
6. Mail Merge Concepts
7. Copying Text & Pictures from Excel

MS-EXCEL

8. Cell Editing
9. Usage of Formulae and Built-in Functions
10. File Manipulations
11. Data Sorting (both number and alphabets)
12. Worksheet Preparation
13. Drawing Graphs
14. Usage of Auto Formatting

MS-POWER POINT

15. Inserting Clip arts and Pictures
16. Frame movements of the above
17. Insertion of new slides
18. Preparation of Organisation Charts
19. Presentation using Wizards
20. Usage of design templates

MS-ACCESS

21. Creating Tables
22. Creating Forms
23. Designing Reports

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Title of the Paper	:	Financial Accounting - I	
Semester	:	I	Contact hours: 6
Sub Code	:	17C12	Credits : 5

Objectives:

1. To provide a thorough knowledge of the fundamental concepts in Financial Accounting.
2. To train the students to ascertain and reveal the net result of the operations of a business.

Unit: I -Concepts and Conventions of Accounting: – Journal, Ledger, Trial Balance - Final Accounts of Sole Trading Concern- Trading, Profit and Loss Account and Balance Sheet – Adjustments.

Unit : II - Rectification of Errors: Classification – Errors of omission - Errors of Commission - Errors of Principle – Compensating Errors –Suspense Account - Bank Reconciliation Statement: Meaning- Causes for Differences – Preparation of Bank Reconciliation statement.

Unit: III - Final Accounts of Non Profit Organisation – Receipts and Payments Account – Income and Expenditure Account- Balance Sheet.

Unit: IV - Depreciation Accounting: Meaning - Definition – Causes – Objectives - Methods of Depreciation: Straight Line Method – Diminishing Balance Method - Annuity Method- Sinking Fund Method – Depletion method.

Unit: V -Bill of Exchange: Definition – Advantages – Kinds of Bills – Distinction between Bill of Exchange and Promissory Note – Recording Bill Transaction in Journal: Endorsement – Discounting – Bill sent for collection -Retiring of Bill – Dishonour of Bill – Renewal of Bill – Insolvency of Acceptor – Accommodation Bill – Journal Entries.

Text Book:

T.S. Reddy, A. Murthy, *Advanced Accountancy*, Margham Publications, Chennai, 2014

Reference Books:

1. Arulanandam.M.A & Raman.K.S,*Advanced Accounts*, Himalaya Publishing house, Mumbai ,2012.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*,Sultan Chand & Sons,New Delhi,2010.
3. Jain .S.P & Narang .K.L , *Advanced Accounting* , Kalyani Publishers, New Delhi,2012.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* , S.chand & co, New Delhi,2013.
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C,*Advanced Accounts I* , S.Chand & Sons, New Delhi,2011.

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

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Title of the Paper	:	Computer Fundamentals	
Semester	:	I	Contact hours :5
Sub Code	:	17AD1	Credits : 4

Objectives:

1. To give basic knowledge about parts of computers and their functions.
2. To provide a thorough knowledge of the Fundamentals of the computer software

Unit: I - Introduction to Computer: Introduction – Importance - Characteristics of computers - Uses of Computers. Classification of Computers: Microcomputers-Minicomputers - Mainframes - Supercomputers - Network Computers. Five Generations of Modern Computers: First Generation Computers-second Generation Computers-Third Generation Computers-Fourth Generation Computers-Fifth Generation Computers.

Unit: II - Number System: Decimal Number System – Binary Number System – Octal Number System - Hexadecimal Number System.

Unit: III - CPU & Memory: Introduction - Central Processing Unit(CPU) – Memory – Random Access Memory (RAM) - Read Only Memory(ROM). Storage Devices: Magnetic Tape: Quarter inch Cartridge (QIC) Tapes, 8mm Helical Scan Tapes & DAT Cartridge. Optical Disk: CD-ROM, CD-R,CD-RW,DVD,DVD-R & DVD-RW,DVD+R & DVD+RW, Combo Drives – Basic Anti Virus concepts.

Unit: IV - Input Devices: Keyboard - Mouse- Trackball - Scanner - Bar Code Reader-Card Reader-Webcams - Digital Cameras-Video Cameras (Camcorders) - Optical Character Reading(OCR)- Optical Mark Recognition(OMR), Magnetic Ink Character Recognition (MICR). Output Devices: – Monitor, Printer, Plotter, Multimedia Projector, Sound cards and Speakers.

Unit: V - Computer Networks: Introduction - Types of Networks: LAN, WAN. Network Topology: Star, Ring, Bus, Tree. Network Protocols – Network Architecture.

Text Book:

Alexis Leon & Mathews Leon, *Fundamentals of Information Technology*, Second Edition, Leon VIKAS Publishing House Pvt Ltd, Chennai, 2010.

Reference Books:

1. Balagurusamy.E, *Computer Fundamentals*, Mc Graw Hill Pvt Ltd, New Delhi, 2009.
2. James O'Brien - *Introduction to Information System*, ITL Education Solution Ltd, 2007.
3. James O'Brien , *Introduction to Information System*, Mc Graw Hill Pvt Ltd, New Delhi, 2004.
4. Puri.Y.P and Vipin Puri, *Computer Information Technology*, Prentice Hall of India,India,2011.
5. Rajaraman, *Computer Fundamentals*, PHI Pvt Ltd,New Delhi 2011 .

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1. To understand the basics of Accounting
2. To familiarise with the principles of book keeping.

Unit: I - Accounting: Meaning, definition, concepts and conventions - Double entry system- Rules for journal- Journal entries.

Unit: II - Subsidiary books – Purchase book – Sales book – Purchase returns book – Sales returns book.

Unit: III - Cash Book - Petty cash book.

Unit: IV - Ledger, Trial balance

Unit: V - Final Accounts of sole traders.

Text Book:

Reddy. T.S, Murthy.A,*Advanced Accountancy* , Margham Publications,
Chennai, 2013.

Reference Books:

1. Arulanandam.M.A & Raman.K.S,*Advanced Accounts*, Himalaya Publishing house, Mumbai ,2012.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*,Sultan Chand & Sons,New Delhi,2010.
3. Jain .S.P & Narang .K.L ,*Advanced Accounting* , Kalyani Publishers, New Delhi,2012.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* , S.chand & co, New Delhi,2013.
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C,*Advanced Accounts I* , S.Chand & Sons, New Delhi,2011

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Title of the Paper	:	Principles of Management	
Semester	:	II	Contact hours: 6
Sub Code	:	171C2	Credits : 3

Objectives:

1. To help the students to know the evolution of management thought.
2. To understand the principles and practice of business management.

Unit: I - Management: Definition-Characteristics -Functions-Importance- Contributions for Management thought- Henry Fayol, Principles of Management- F.W.Taylor , Principles of Scientific Management –Contribution of Peter F.Drucker.

Unit: II - Planning: Meaning- Definition-Characteristics -Objectives-Importance –Steps in Planning-Types- Obstacles of effective Planning-Decision Making: Elements- Decision Making process - Meaning of MBO & MBE.

Unit: III - Organising: Meaning- Functions –Principle of Organisation-Types of Organisation-Formal and Informal-Delegation and Decentralisation-Delegation-Meaning-Importance-Elements-Principles-Types- Decentralisation-Meaning-Advantages.

Unit: IV - Staffing: Elements--Functions-Process of staffing –Recruitments - Sources of Recruitment-Selection –Stages of Selection- kinds of interview-Training- Types of Training-On the Job Training- Off the Job Training-Motivation - Maslow's Theory of Motivation –X ,Y, and Z theories of motivation.

Unit: V - Leadership: Qualities – Communication-types-Barriers -Channel of communication-Controlling - Steps- Techniques of control-Co-ordination- Principles - Steps for effective co-ordination.

Text Book:

Ramasamy. T , *Principles of Management*, Himalaya Publishing House, Mumbai, 2015.

Reference Books:

1. Dingar Pagare , *Principles of Management*, Sultan Chand & sons, NewDelhi, 2015.
2. Gupta.C.B, *Business Management*, Sultan Chand & Sons,New Delhi,2015.
3. Natarajan. K.,Ganesan.K.P, *Principles of Management* , Himalaya Publishing House, Mumbai,2012.
4. Prasad. L.M, *Principles & Practice of Management* , Sultan Chand & sons, New Delhi , 2012
5. Sharma. R.K & Shashi K.Gupta, *Principles of Management*, Kalyani Publishers, New Delhi ,2005.

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Title of the Paper	:	PROGRAMMING in C Lab		
Semester	:	II	Contact hours	: 5
Sub Code	:	17D2P	Credits	: 4

Objectives :

1. To study about C Programming concepts like Looping, Branching, Arrays, Pointers and File concepts.
2. To Practice the students to write C Programs of their own.

LIST OF PROGRAMS

1. Calculation of Arithmetic operations.
2. Greatest of three numbers.
3. Find Students Grade.
4. Find the given number is prime or not.
5. Reverse the given number.
6. Find the Multiplication table.
7. Find the Factorial Number.
8. Arrange a set of numbers in ascending and descending order.
9. Find whether a given number is Adam or not.
10. Find whether a given string in palindrome or not.
11. Find whether a given number in Armstrong or not.
12. Find Smallest and greatest on N numbers
13. Generate Prime numbers between 1 to N.
14. Create a sequential file containing the following fields, Name, Reg.No, Marks in 5 Subjects and find Total, Average and Grade.

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Title of the Paper	:	Financial Accounting-II	
Semester	:	II	Contact hours: 6
Sub Code	:	17C22	Credits : 5

Objectives:

1. To understand the practice of accounting in special types of businesses.
2. To develop the skill of students on various kinds of accounting transactions in business.

Unit: I - Consignment Account: Meaning -Features - Distinction between Sale and Consignment – Important terms – Account Sales – Non-recurring expenses - Recurring Expenses - Accounting treatment of Consignment Transactions – Journal entries and Ledger Accounts in the books of Consignor & Consignee .

Unit: II - Joint Venture Accounts: Meaning - Features – Distinction between Joint Venture and Partnership, Joint Venture and Consignment – Accounting for Joint Ventures – Recording in Individual Books - Recording in separate set of Books.

Unit: III - Single Entry System: Definition – Salient Features – Limitations – Difference between Single Entry and Double Entry System – Ascertainment of Profit – Net Worth Method – Distinction between Balance Sheet and S tatement of Affairs – Conversion Method .

Unit: IV - Branch and Departmental Account: Types of Branches - Dependent Branches – Accounting in respect of Dependent Branch es – Debtor System Only – Cost Price Method – Invoice Price Method - Departmental Accounts – Allocation of Expenses – Interdepartmental Transfers.

Unit: V - Account Current: Methods of Calculation of Interest – Product Method – Red Ink Method – Average Due Date: Interest Calculation.

Text Book:

Reddy. T.S, Murthy.A, *Advanced Accountancy*, Margham Publications, Chennai,2013.

Reference Books:

1. Arulanandam.M.A & Raman.K.S,*Advanced Accounts*, Himalaya Publishing house, Mumbai ,2012.
2. Gupta.R.L and Radhaswamy.M, *Advanced Accountancy*,Sultan Chand & Sons,New Delhi,2010.
3. Jain .S.P & Narang .K.L ,*Advanced Accounting* , Kalyani Publishers, New Delhi,2013.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* , S.chand & co, New Delhi,2013.
5. Shukla. M.C. & Grewal.T.S ,Gupta.S.C,*Advanced Accounts I* , S.Chand & Sons, New Delhi,2011

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Title of the Paper	: Programming in C		
Semester	: II	Contact hours	: 5
Sub Code	: 17AD2	Credits	: 4

Objectives:

1. To study about basic concepts of C Programming, looping concepts, arrays, pointers and file concepts.
2. To enable the students to understand Programming concepts.

Unit: I - Overview of C: Basic Structure of C programs – Executing a C program. Constants, Variable and Data types: Character Set – C Tokens – Keywords and Identifiers – Constants – Variables – Data Types – Declaring of variables – Assigning Values to variables – Defining Symbolic constants.

Unit: II - Operators and Expressions: Types of operators – Arithmetic Expressions – Evaluation of Expressions – Precedence of Arithmetic Operators. Managing Input and Output operations: Introduction – Reading a Character – Writing a Character – Formatted Input – Formatted Output.

Unit: III - Decision Making and Branching: Decision making with IF Statement – Simple IF Statement – The IF...Else statements - Nesting of IF...Else statements – Else If Ladder- Switch statement - Conditional Operator – Goto Statement. Decision Making and Looping: The while Statement – The do statement, The for statement.

Unit: IV - Arrays: Introduction - One Dimensional Arrays – Declaration of One Dimensional Arrays – Initialization of One Dimensional Arrays - Two Dimensional Arrays - Initialization of Two Dimensional Arrays - Multi Dimensional Arrays – Dynamic Arrays. Character Arrays and Strings: Declaring and Initializing String

variables – Reading Strings from Terminal – Writing Strings to Screen – Putting Strings Together – Comparison of Two Strings – String Handling Functions.

Unit: V - Structures and Unions: Defining a Structure – Declaring Structure variables – Accessing Structure Members – Structure Initialization –Arrays of Structures – Arrays within Structures – Structures within Structures - Unions.

Text Book:

Balagurusamy. E, –*Programming in ANSI C*, Sixth Edition, Tata McGraw Hill education Pvt. Ltd, New Delhi, 2012.

Reference Books:

1. Anandhi Sheshasaayee, G.Sheshasaayee, *The Programming Language C*, Margham publications, Chennai, 2011.
2. Brian W. Kernighan & Dennis Ritchie, *C Programming Language*, Pearson Publishers,India,2012.
3. Byron S.Gottfried, *Programming in C*, Tata McGraw Hill Publishing Company Limited, New Delhi, 2010.
4. Mullish Cooper, *The Spirit of 'C'*, Jaico Publishing House, Mumbai, 2010.
5. Ramaswamy.S,Radha Ganesan.P, *Programming in C*, Scitech publications, Chennai & Hyderabad, 2014.

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Title of the Paper	:	Entrepreneurship Development	
Semester	:	II	Contact hours: 2
Sub Code	:	17NMC2	Credits : 2

Objectives:

1. To understand the importance of entrepreneurship and Support in the promotion of entrepreneurship.
2. To encourage the students to become Women Entrepreneurs.

Unit: I - Entrepreneurship – Meaning – Importance – Functions – Risk assumption Function, Business Decision Making Function, Managerial Function & Function of Innovation.

Unit: II - Entrepreneurial qualities – Types of Entrepreneurs – Innovative Entrepreneur, Adoptive or Imitative Entrepreneur, Fabian Entrepreneur, Drone Entrepreneur.

Unit: III - Women Entrepreneur – Functions(Risk Bearing, Organization, Innovations) Problems – Remedial Measures.

Unit: IV - Institutional Finance to Entrepreneurs(IDBI, SIDBI, UTI, TIIC)–Incentives.

Unit: V - Project - Meaning and importance – Project Report- Contents of a project.

Text Book :

Gordon.E & Natarajan.K *Entrepreneurship development*,
Himalaya Publishing House, Mumbai,2013.

Reference Books:

1. Gupta.C.B, Srinivasan.N.P, *Entrepreneurship Development in India*,Sultan Chand,New Delhi,2009.
2. Khanka, *Entrepreneurial Development*,S.Chand,New Delhi,2013.
3. Renu Arora, *Entrepreneurship Development* ,Kalyani Publishers,Ludhiana,2012.
4. Shivganesh Bhargava, *Entrepreneurial Development*, SAGE Publications, 2008.
5. Dr.L.Rengarajan, *Entrepreneurial Development*, Sree Renga Publications, Rajapalayam, 2010.

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Title of the Paper	:	Visual Basic		
Semester	:	III	Contact hours	: 5
Sub Code	:	17D31	Credits	: 4

Objectives:

1. To acquaint knowledge on project tools and concepts.
2. To review the basics of Visual programming.

UNIT-I : Starting a New Project – The Properties Window – Common Form Properties – Scale Properties – Color Properties –The Toolbox – Creating Controls - The Name Property – Properties of Command Buttons – Simple Event Procedures for Command Buttons – Access Keys – Image Controls – Textboxes – Labels – Message Boxes - The Grid .

UNIT-II : The Code Window – Visual Basic's Editing tools - Statements in Visual Basic – Variables – Setting properties with code – Data Types – Working with Variables - More on Strings – More on Numbers – Constants – Input Boxes – Displaying information on a Form – The Format Function – Picture Boxes – RichTextBoxes.

UNIT-III : Determine Loops – Indetermine Loops – Making Decisions – Select Case – Nested If Then's - The GoTo - String Functions – Numeric Functions – Date and Time Functions – Financial Functions.

UNIT-IV: Lists : One -Dimensional Arrays – Arrays with more than one di mension – Using Lists and Arra ys with Functions and Procedures –The New Array based String – Sorting and Searching - Records- The With Statement – Enums - Control Arrays – List and Combo Boxes - The Flex Grid Control.

UNIT-V: Fundamentals of Graphics – Screen Scales – The Line and Shape controls – Graphics via code – Lines and Boxes – Circles, Ellipses and Pie charts- The Mouse Event procedures – Dragging and dropping operations for controls.

Text Book:

Gary Cornell, *Visual Basic 6 from the Ground up*, Tata McGraw Hill Publishing Company Ltd, New Delhi, 2013.

Reference Books:

1. Evangelos Petroustos, *Mastering Visual Basic 6.0*, BPB Publications, 2010.
2. Eric A.Smith, Valos Whisler and Hank Marquis, *Visual Basic Programming*, Wiley India (P) Ltd, 2012.
3. Mohammed Azam, *Programming with Visual Basic 6.0*, Vikas Publishing House Pvt Ltd, 2012.
4. P.K.Mc Bride, *Programming in Visual Basic*, BPB Publications, 2015.
5. Ramesh Bangia, *Power of Visual Basic 6*, Firewall Media, 2013.

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Title of the Paper	:	Visual Basic Lab		
Semester	:	III	Contact hours	: 5
Sub Code	:	17D3P	Credits	: 4

Objectives:

1. To practice for designing home pages.
2. Students should be able to design, code, test and debug at a beginning level.

LIST OF VB PROGRAMS

1. Arithmetic Operations
2. Usage Of List And Combo Box
3. Designing The Text Editor
4. Image Animation
5. Menu Editor
6. Prime Number Generation
7. Color Changing Using Scrollbar
8. Program For Common Dialog Control
9. Adding & Removing Items In The List
10. String Functions
11. Designing A Calculator
12. Drive, Dir & File List Box
13. Program Using Graphics

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

(w.e.f. 2017 – 2018 Batch Onwards)

Title of the Paper	:	Advanced Accountancy	
Semester	:	III	Contact hours: 6
Sub Code	:	17C33	Credits : 4

Objectives:

1. To understand the practice of accounting.
2. To develop the skill of students on various kinds of accounting transactions in business.

Unit : I - Fire Insurance claims: Need for Fire Insurance - Loss of stock policy - Loss of profit policy - Application of Average clause.

Unit : II - Royalty Accounts – Meaning – Minimum rent – Short Workings – Recoupment of Short Workings – Accounting treatment in the books of lessor and lessee – Sub-lease.

Unit : III - Insolvency Accounts of individuals – Preparation of Statement of Affairs and Deficiency Account.

Unit : IV - Hire purchase and Installment System – Features – Calculation of Interest – Accounting treatment in the books of buyer and seller – Default and repossession – Complete repossession – Partial repossession (excluding Hire Purchase Trading and stock and debtors system) Installment purchase system – Accounting Entries - Differences between Hire purchase system and Installment System.

Unit : V - Contract Accounts - Specimen of Contract Account – Meaning of Work Certified, Work Uncertified, Notional Profit, Cost plus contract, Escalation Clause and Retention Money – Methods of Calculating Profit on incomplete Contract – Preparation of Contract Accounts and Balance sheet.

Text Books :

1. Jain .S.P & Narang .K.L ,*Advanced Accountancy* , Kalyani Publishers, New Delhi, 2012. (Unit I to IV)
2. Dr.R.Ramachandran , Dr.R.Srinivasan. *Cost Accounting*, Sri Ram Publications, Trichy, 2012. (Unit V)

Reference Books:

1. Arulanandam M.A & Raman.K.S, *Advanced Accountany*, Himalaya Publishing house, Mumbai ,2012.
2. Gupta.R.L, *Advanced Accountancy I*, Sultan Chand & Sons, NewDelhi, 2013.
3. Iyengar. S.P., *Advanced Accounting* , Sultan Chand & Son, New Delhi ,2010.
4. Pillai R.S.N & V.Bagavathy , *Fundamentals of Advanced Accounting* , S.chand & Co, New Delhi,2013.
- 5.Reddy. T.S, Murthy.A, *Advanced Accountancy* , Margham Publications, Chennai, 2013.

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CBCS

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

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	:	Costing		
Semester	:	III	Contact hours:	6
Sub Code	:	17C34	Credits	: 4

Objectives:

1. To understand the various concepts and methods of costing.
2. To enable the students to compute the cost of products, cost of jobs and process.

Unit : I - Definition of costing- Objectives and advantages- Differences between Cost Accounting and Financial accounting-Classification of costs-Methods of costing- Preparation of cost sheet and Quotations.

Unit : II - Materials control -Economic Order Quantity(EOQ)-Stock levels-Minimum level, Maximum level ,Reorder level, Average Stock level & Danger level -Methods of pricing materials issues - First in First Out, Last in First out, Simple Average Price and Weighted Average Price Method.

Unit : III - Labour Costs-System of wage payment, Time wage system, Piece rate system - Taylor's Differential Piece Rate, Merrick Multiple Piece Rate - Premium and bonus plan-Gantt's Task bonus plan, Halsey plan, Halsey-weir plan, Rowan plan & Emerson's Efficiency plan-Labour Turnover - Separation, Replacement and flux method.

Unit : IV-Accounting for Overheads - Basis of charging overheads-Allocation- Apportionment - Primary Distribution, Secondary Distribution - Repeated Distribution and Simultaneous equation method – Absorption of overheads.

Unit : V - Process costing-Normal loss, abnormal loss and abnormal gain (Excluding Inter process profit and equivalent production)– Reconciliation of cost and Financial accounts.

Text Book:

Dr. R.Ramachandran & Dr.R.Srinivasan, *Cost Accounting*, Sriram Publications,
Trichy, 2016.

Reference Books:

1. Iyengar. S.P., *Advanced Cost Accounting*, Sultan Chand & Son, New Delhi ,2010.
2. Jain.S.P & .Narang.K.L, *Cost Accounting*, Kalyani Publishers, Ludhiana, 2012.
3. Murthy.A , Gurusamy.S , *Cost Accounting* ,Tata Mc.Graw-Hill Publications ,
New Delhi, 2010.
4. Reddy. T.S , Hariprasad Reddy .Y ,*Cost Accounting* .Margham Publications,
Chennai, 2011.
5. R.S.N.Pillai, V. Bagavathi, *Cost Accounting*, S.Chand & Company Ltd, New
Delhi, 2011.

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

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

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	:	Business Statistics	
Semester	:	III	Contact hours: 6
Sub Code	:	17AC3	Credits : 5

Objectives:

1. To understand various statistical tools used in business.
2. To equip the students with the application of statistical tools in the analysis of data for decision making.

Unit : I - Meaning & definition of statistics – Importance, functions – Statistical survey and Collection of data. Sampling- Classification and Tabulation. Measures of central Tendency including combined Measures – Mean, Median, Mode, Geometric Mean and Harmonic Mean.

Unit : II - Measures of Dispersion and Variability- Range, Inter-quartile range, Mean deviation and Standard deviation. Skewness – Karl Pearson's, Bowley's and Kelly's Co-efficient of skewness.

Unit : III - Correlation analysis –Types of correlation - Karl Pearson's Co-efficient of correlation, Correlation of grouped data –Spearman's Rank Correlation – Regression Analysis – Linear & Non linear regression – Determination of Regression line of Y on X and X on Y.

Unit : IV -Index Numbers – Types – Aggregate – Weighted price relatives – Test of consistency of index numbers - Fixed base – Chain base – Base shifts – Consumer price Index – Aggregate family Budget Method.

Unit : V - Time Series – components- Measurement of secular trend (Moving average, Methods of least squares only) Measurement of seasonal variations (simple average, Ratio to trend method, Ratio to moving average method only).

Text Book:

Pillai R.S.N & Bagavathy.V, *Statistics (Theory & Practice)*, S.Chand & co, New Delhi, 2013.

Reference Books:

1. Alagar.K, *Business Statistics*, TataMcGraw Hill, New Delhi, 2017.
2. Gupta S.P. - *Statistical Methods*, Sultan Chand and Sons, New Delhi, 2012
3. Manoharan.M, *Statistical Methods*, Palani Paramount, Palani, 2010.
4. Srivastava .S.C & Sangaya Srivastava, *Fundamentals of statistics*, Anmol Publications, New Delhi, 2011.
5. Vital.P.R, *Business Statistics*, Margham Publications, Chennai, 2012.

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

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Title of the Paper	:	Commerce Practical		
Semester	:	III	Contact hours	: 2
Sub Code	:	17SEC3P	Credits	: 2

Objectives:

1. To acquire practical knowledge in the use of various forms used in GST, banking & Insurance sectors.
2. To train the students in drafting of advertisement copy and preparation of project report for entrepreneurship.

Unit : I - Preparation of Advertisement Copy – Collecting advertisements based on Attention value, Suggestive value, Conviction value, Sentimental value, Educative value, Memorizing value and Instinctive value - Drafting a creative model of advertisement copy.

Unit : II - Knowledge of various forms used in day-to-day banking transactions – Account opening form, Cheque, Pay-in slip, Withdrawal form, Transfer form, Draft, Bill of exchange and Promissory Note, Fixed Deposit Receipt, Safe Custody Receipt and letter of credit - ATM, Debit and Credit Cards.

Unit : III - Knowledge on various kinds of Life Insurance Policies - Collecting forms of Whole life policies, Endowment policies, Children's policies, Money back policies, Joint life policy and - Lifeline Health Insurance plan - Filling up application form– Submitting claim forms.

Unit : IV - Entrepreneurship - Preparation of Model Project Report– General information, project description, market potential, cost of capital and sources of finance, Assessment of working capital requirements & Financial Consideration.

Unit : V - Goods and Service Tax – Three prime models of GST – Central, State and Dual – Process of GST Registration – Knowledge on registration certificate and Invoice format of GST.

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Title of the Paper	:	Web Technology	
Semester	:	IV	Contact Hours : 5
Sub Code	:	17D41	Credits : 4

Objectives :

1. It provide the conceptual and technological developments in the field of Internet and web designing.
2. It also puts emphasis on basic concepts of web design.

UNIT : I –Introduction: What is Internet ? – Internet Services and Accessibility – Uses of the Internet – Web Concepts. Internet Protocols: Internet Protocols - Internet Applications and Application Protocols.

UNIT : II -HTML : Introduction – SGML – Outline of an HTML Document – Head Section – Body Section – HTML Forms - Dynamic HTML (DHTML): Introduction – Cascading Style Sheets (CSS) – Event Handling.

UNIT : III - JAVASCRIPT : Introduction – Language Elements – Objects of JavaScript – Other Objects. VBSCRIPT: Embedding VBScript Code in an HTML Document – Comments – Variables – Operators – Conditional Statements – Cookies.

UNIT : IV - Extensible Mark-up Language (XML) : Introduction – HTML Vs XML – Syntax of the XML Document – XML Attributes – XML Validation – XML DTD – The Building Blocks of XML Documents – DTD Elements – DTD Attributes – DTD Entities – DTD Validation.

UNIT : V - Java Server Pages (JSP) : Introduction – Advantages of JSP – Developing First JSP – Components of JSP – JSP Sessions – Active Server Pages (ASP): Introduction – Advantages of Using ASP – First ASP Script – Processing of ASP Scripts with Forms – Variables and constructs – Subroutines – Include/Virtual – ASP Objects.

Text Book :

N.P.Gopalan, J.Akilandeswari, *Web Technology*, PHI Learning Private Limited,
New Delhi, 2010

Reference Books:

1. Acyut S Godbole & Atal Kahate, *Web Tech*, Tata McGraw Hill Publishing Company Ltd, Second Edition, New Delhi, 2012.
2. Alexis Leon, Mathews Leon, *Internet for Everyone*, L & L Consultancy services Pvt Ltd, 2012.
3. Chris Bates, *Web Programming*, John Willey & Sons Ltd, 2010.
4. Raj Kamal, *Internet and Web Technologies*. Tata Mc Graw Hill Education Pvt. Ltd, New Delhi, 2010.
5. Dr.Vaka Murali Mohan, S. Pratap Singh, *The Modern Approach to Web Technologies*, Scitech Publications (India) Pvt Ltd, 2014.

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

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	:	TALLY LAB		
Semester	:	IV	Contact hours	: 5
Sub Code	:	17D4P	Credits	: 4

Objective:

1. To give a practical knowledge on accounting through computers.
2. To train the students to in the preparation of Payroll Accounting.

UNIT:I - Introduction to Tally– Tally screen components – Maintaining Company data**–Groups-Ledgers-Accounting Vouchers - Preparation of Trial Balance - Profit &****Loss Account-Balance Sheet.****UNIT:II - Maintaining Inventory details-Stock category-Stock group & Stock item-****inventory vouchers-stock summary report.****UNIT:III - Order processing-Purchase order-Sales Order-Receipt Note-Delivery Note-****Rejection In-Rejection Out.****UNIT:IV - Billwise details-cost centre.****UNIT:V - GST-Payroll accounting.****Text Book:***Learning Tally ERP 9, Volume 1-5, Tally India Pvt ltd, India, 2010***Books for reference:**

1. Ashok K.Nadhani, Kisor K.Nadhani, *Simple Tally 9*, BPB Publications, New Delhi ,2012.
2. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi, 2013.

3. Dinesh Maidasani, *Tally 9.0*, Firewall Media Laxmi Publications, New Delhi, 2010.
4. Nellai Kannan .C ,*Tally (Version 9)* , Nels Publications, India, 2013.
5. PalaniVel .S, *Tally* , Margham Publications, Chennai, 2013.

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

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	:	Banking	
Semester	:	IV	Contact hours: 5
Sub Code	:	17C43	Credits : 4

Objectives:

1. To learn the process and working of Indian banking System.
2. To train the students about the Procedures and systems followed in banking sector.

Unit : I - Banker and Customer: Meaning & Definition-General relationship between a banker and a customer -Primary and Subsidiary-Special features of relationship: Obligations and Rights of a banker- Types of deposits: Savings bank account-Current account-Fixed deposit account-Fixed deposit Receipt and its legal implications-Recurring Deposit - General precautions for opening an account.

Unit : II – Special types of Customers : Minor-Firms-Limited Companies-Non trading concerns-Joint accounts - Cheque: Meaning-Definition-Essentials-Types of Cheque - Material Alteration, & Immaterial Alteration-Banker's Duty-Marking-Crossing: Meaning-Types and Significance of Crossing.

Unit: III - Endorsement: Meaning-Definition-Kinds and Significance-Paying banker: precautions-Statutory Protection-Payment in due course- Circumstances for dishonour of cheque –Holder in due Course- Collecting banker: Duties -Statutory Protection.-Concept of negligence.

Unit: IV – Bank lending-Principles of Sound Lending-Types of Loans & Advances- Modes of creating a charge - Advances against various securities-(Goods, land & building, life insurance policies, Stock exchange).

Unit: V – Reserve Bank of India - Functions of RBI - Electronic Payment Systems: National Electronic Fund Transfer(NEFT), Electronic Clearing Service(ECS), Real Time

**Gross Settlement(RTGS)and Internet Banking-Meaning and Advantages of Credit Cards,
Debit Cards, ATM Cards and Smart Card.**

Text Books:

1. Gordon.E & Natarajan.K, *Banking Theory Law &Practice*, Himalaya Publishing House, Mumbai, 2017.Unit –I to IV.
2. Sundaram and Varshney, *Banking Theory, Law & Practice*, Sultan Chand & Sons 2014. Unit-V.

Reference Books:

1. S.Gurusamy, *Banking Theory, Law & Practice*, Vijay Nicole Imprints,2017.
2. S.N.Maheswari, *Banking Theory, Law & Practice*, Kalyani Publications,2014
3. Rajesh.R & Sivagnanasithi, *Banking Theory Law & Practice*, Tata McGraw Hill Publications, New Delhi, 2013.
4. Raman .B.S, *Banking Theory, Law& Practice*, United Publishers,Mangalore,2010
5. A.V.Ranganadhachary & D.S.Rao, *Banking Theory Law & Practice*, Kalyani Publications 2007.

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

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	:	Partnership Accounts	
Semester	:	IV	Contact hours: 5
Sub Code	:	17C44	Credits : 4

Objective: 1.To understand the accounting system adopted in partnership firms.

2. To train the students in the presentation of accounts maintained by Partnership firms.

Unit : I - Partnership Accounts : Definition and Features of Partnership – Partnership Deed – Rules applicable in the absence of an agreement – Profit and Loss appropriation account – Fixed capital account – Fluctuating capital account –Interest on capital and interest on drawings (excluding Past adjustments and Guarantees).

Unit : II - Admission of a Partner: New profit sharing ratio – Sacrificing ratio – Revaluation of Assets and Liabilities – Memorandum Revaluation Account–Treatment of Goodwill - Adjustment of capital in proportion to profit sharing ratio- Balance sheet of the new firm.

Unit : III - Retirement of a Partner: Retirement – Revaluation of Assets and Liabilities – Treatment of Goodwill –Gaining ratio – settlement of amount due to the retiring partner– Calculation of capital of the new firm – Balance sheet of the new firm. Death of a partner – Settlement of deceased partner's capital account –Joint Life Policy – Amalgamation of Firms(simple problems only).

Unit : IV - Dissolution Accounting: Simple dissolution - Settlement of accounts on Dissolution– Entries on dissolution – Insolvency of a partner – Garner Versus Murray rule – Fixed and Fluctuating capital – Insolvency of all Partners.

Unit : V - Piece-Meal Distribution: Proportionate capital method and Maximum loss method - Sale of Firm to a Company – Purchase consideration - Accounting treatment in the books of the Firm.

Text Book:

S. P. Jain & K.L Narang, *Partnership Accounts*, Revised Edition– 2017,
Kalyani Publishers, Ludhiana

Reference Books:

1. M.A Arulanandam & K.S Raman, *Advanced Accountancy*, Revised Edition– 2016, Himalaya Publishing company Ltd, Mumbai.
2. R.L.Gupta & M. Radaswamy, *Advanced Accountancy*, Revised Edition– 2017
S. Chand & Company Ltd., Ram Nagar, New Delhi – 110 055.
3. S.P. Iyengar, *Advanced Accountancy*, Revised Edition– 2012, Sultan Chand &
Sons Publishers, New Delhi.
4. T.S.Reddy & A. Murthy, *Advanced Accountancy*, Revised Edition - 2012,
Margham Publications, 24, Rameshwaram Road, T.Nagar, Chennai - 17.
5. M.C. Shukla & T.S.Grewel , *Advanced Accountancy*, Revised Edition– 2013,
S.Chand Publication, New Delhi.

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

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	:	Business Mathematics	
Semester	:	IV	Contact hours: 6
Sub Code	:	17AC4	Credits : 5

Objectives :

1. To learn important mathematical concepts and tools.
2. To acquire the mathematical skills and its application in business.

Unit : I - Elements of Set theory - Definition – Symbols - Roster method & rule method – Types of sets Union & Intersection - sub sets – complements – Difference of two sets – Family of sets – Venn diagrams – De Morgans Law.

Unit: II - Indices – Positive – Fractional – Operation with power function-Logarithms- Definition- Exponential forms- Laws of logarithms – Change of base Formula–Rules to write – Practical problems.

Unit: III -Commercial Arithmetic – Interest – Simple- Compound – Normal rate – Effective rate –Depreciation – Present value –Discounting of bills - Calculation of period for banker's discount and true discount – Banker's discount – Banker's gain - Face value of bills.

Unit: IV - Differential calculus (excluding trigonometric functions) – Rules – Sum rules – Product rule – Quotient rule ,functions of a function rule (simple problems only) – Maxima and Minima (single variable cases) – Methods of integral calculus – Rules (excluding integration by parts or Fractions) – Simple problems only.

Unit: V -Determinants – Cramer's Rule– Properties –Product –Matrices – Types – Addition- Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion .

Text Book:

Manoharan .M & Elango.C ,*Business Mathematics*, Palani Paramount Publications, Palani, 2013.

Reference Books:

1. Sundaresan.V & Jeyaseelan S.D, *An Introduction to Business Mathematics*, S.Chand & Company, New Delhi, 2013.
2. Sancheti.D.C.,Kapoor.V.K, *Business Mathematics*, Sultan Chand and Sons, NewDelhi,2012.
3. Verma .A.P. ,*Business Mathematics*, Asian Books Pvt Ltd, 2014.
4. Vittal.P.R, *Business Mathematics & Statistics*, Margham Publications, Chennai, 2013.
5. Wilson .M, *Business Mathematics*, Himalaya Publications, Mumbai, 2012.

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

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Title of the Paper	:	Financial Markets and Services	
Semester	:	IV	Contact hours: 2
Sub Code	:	17SEC41	Credits : 2

Objectives:

1. To help the students to learn the various constituents of Financial markets and their services.
2. To learn about the operations of Securities market.

Unit :I - Financial System – Meaning – Functions – Financial concepts.**Unit :II** - New issues market - Functions – Relationship between new issue market and stock exchange – Instruments of issue.**Unit :III** - Secondary Market– Control over secondary market – Listing of securities – Kinds of brokers - Methods of trading in a stock exchange .**Unit :IV** - Merchant banking– Functions – Services of merchant banks – Qualities required of merchant bankers**UNIT :V** - Mutual fund– Types – Classification – Importance – Organization & operation of the fund.**Text Book:**Gordon.E and Natarajan.K ,*Financial Market and services*, Himalaya

Publishing House, Mumbai, 2013.

Reference Books:

1. Bhole C.M, *Financial Institutions, Structure Growth and Innovation*, Tata Mc Graw Hill, New Delhi, 2013.

2. Gurusamy.S, *Financial Services*, Tata McGraw Hill Publications, New Delhi, 2013.
3. Khan.M.Y, *Financial Services*, Tata McGraw Hill Publications, New Delhi, 2009.
4. Machiraju.H.R, *Indian Financial system*, Vikas Publishing House, New Delhi,2010.
5. Varshney & Mittal,*The Indian Financial system*, Sultan chand Publications, New Delhi,2013.

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

(w.e.f. 2017 – 2018 Batch onwards)

SKILL BASED ELECTIVE

Title of the Paper	:	Desktop Publishing Practical		
Semester	:	IV	Contact hours	: 2
Sub Code	:	17SED4P	Credits	: 2

Objectives:

1. It is useful for learning how to design various publications such as banner, brochure, viz. cards, books and book covers, booklets.
2. This is useful to create, alter, edit and mix images. It comes with some drawing tools also.

Unit-I: Photoshop : The Photoshop screen, Using the Toolbox – Document and scratch sizes – Image editing – Creating Digital Images & Backgrounds – Converting color to B/W and B/W to color.

Unit-II : Photoshop – Opening and saving files – channels and Mask – Filter and Automated options – Color Correction Techniques – Animations.

Unit-III : Page Maker : Page Layout Basics – Understanding tools & workspace.

Unit- IV : Page Maker - creating Labels, Pamphlets, Billbooks, Viz cards, Greeting card – Advertisement – Working with page column – Indent.

Unit-V: CorelDraw : Understanding tools & Workspace – Drawing shapes & Graphics – Logos & Artistic Text – Multicolor Design – Web Graphics.

Text Books :

1. Robert Shufflebotham, *Photoshop 6 in easy steps*, Dreamtech Press, NewDelhi, Reprint 2011.
2. Rebecca Bridges Altman with Rick Altman, *Mastering Pagemaker*, BPB Publications, New Delhi, 2010.

3. Dinesh Maidasani, *CorelDraw X3*, Firewall Media, Laxmi Publications Pvt Ltd, Chennai, 2007.

Books for Reference:

1. Deke McChelland & Laurie Ulrich Fuller, *Photoshop CS3*, Dreamtech India Pvt Ltd, 2010.
2. Gary David Bouton, *CorelDRAW X8: The Official Guide* 12th Edition, 2012.
3. Laurie Ulrich Fuller, *Photoshop(R) 7: The Complete Reference*, McGraw-Hill Education, New Delhi, 2013.
4. Scott Basham, *PageMaker in easy steps*, Southam Publishers, 2008.
5. Vikas Gupta, *Multimedia and Web Design*, Dreamtech Press, New Delhi, 2008.

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	: Corporate Accounting	
Semester	: V	Contact hours: 6
Sub Code	: 17C51	Credits : 5

Objectives:

1. To understand the accounting system used in joint stock companies.
2. To train the students in the preparation of Company Accounts.

Unit : I

Shares - Classes of Shares - Issue of shares at par, premium & Discount - Forfeiture and re-issue of Shares– Underwriting of Shares and Debentures.

Unit : II

Debentures – Types - Issue and Redemption of Debentures – Redemption of Preference Shares.

Unit : III

Profit prior to Incorporation – Calculation of Time Ratio and Sales Ratio – Computation of Pre incorporation and Post incorporation Profit - Final Accounts of Companies as per new schedule – Trading, Profit & Loss Account, Profit & Loss Appropriation Account – Balance Sheet.

Unit : IV

Amalgamation, Absorption, Internal and External Reconstruction.

Unit : V

Liquidation of companies – Statement of Affairs and Deficiency – Liquidator's Final Statement of Account.

Text Book:

Reddy T.S.& Dr.Murthy. A *Corporate Accounting* , Margham Publications, Chennai,2016.

Reference Books:

1. Iyengar. S.P ,*Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2009.
2. Jain .S.P & Narang .K.L ,*Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.
3. Gupta. R.L& Radhasamy .M , *Corporate Accounting* , Sultan Chand & Sons, New Delhi,2012.
4. Shukla. M.C. & Grewal.T.S ,*Advanced Accounts* , S.Chand & Sons, New Delhi,2010.
5. Wilson.M, *Advanced Accountancy*, Scitech Publications , Chennai, 2009.

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

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CBCS

DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper	: Database Management System	Contact Hours	: 5
Semester	: V	Credits	: 4
Sub Code	: 17D52		

Objectives :

1. To understand the basis of databases and database structure
2. To develop data models and relational database management system.

Unit : I

DBMS: Introduction – Why Database – Characteristics of data in a Database – Database Management System – Types – Software Development Life Cycle(SDLC) - Database Development Life Cycle(DDLC).

Unit : II

RDBMS: Introduction – Terminology – Relational Data Structure – Relational Data Integrity – Relational Data Manipulation – Codd's Rules.

Unit: III

Database Architecture and Data Modeling : Introduction – Conceptual, Physical and Logical Database Models – Database design – Design Constraints – Functional Dependencies.

Unit : IV

SQL : Introduction – History – Characteristics – Advantages – Data types and Literals – Types of SQL Commands – SQL Operators.

Unit : V

Queries - Sub Queries – Aggregate Functions – Insert, Update and Delete Operations- Cursors – Joins and Unions.

Text Book :

Alexis Leon & Mathews Leon, *Database Management System* , Vikas Publishing House Pvt Ltd, New Delhi, 2016.

Books for study :

1. Abraham Silberschtz, Henry F.Korth, Sudershan. S, *Data Base System Concepts*, Tata McGraw Hills Pvt Ltd, New Delhi ,2012.
2. David M.Kroenke, *Database Processing*, Galgotia Publications, New Delhi,2010.
3. Kevin Loney & George Koch, *Oracle 8i The Complete Reference*, Tata McGraw Hills Pvt Ltd, New Delhi , 2015.
4. Ramakrishnan & Gehrke, *Database Management System*, McGraw- Hill, New Delhi, 2010.

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Title of the Paper	:	Oracle Lab	
Semester	:	V	Contact Hours : 5
Sub Code	:	17D5P	Credits : 4

List of Oracle Programs

1. Data Definition Language(DDL) with Data constraints.
2. Data Manipulation Language(DML)
3. Simple Queries
4. Built-in-queries
 - (i) Character Function
 - (ii) Numeric Function
 - (iii) Date Function
5. SQL Distinct Function
6. SQL using Logical Operators
7. SQL Functions
8. PL/SQL Program for Reverse the given number
9. PL/SQL Program for Multiplication Table
10. PL/SQL Program for Electricity Bill preparation
11. PL/SQL Program for Fibonacci Series
12. PL/SQL Program for Odd Number Generation
13. Program for Exception Handling

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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.

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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.

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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. Singhanian ,*Direct Taxes Law and Practice* , Taxmann Publishers, New Delhi,2018

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

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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.

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Title of the Paper	:	General Knowledge	
Semester	:	V	Contact hours: 2
Sub Code	:	17SEC51	Credits : 2

Objectives :

1. To enhance the skills of students in General Knowledge.
2. To help the students to know about the current affairs.

Unit : I

General English – Vocabulary - Choosing Correct Synonyms, Antonyms, Prefix, Suffix, Suitable Articles, Prepositions, Correct Tense, Correct Voice, Correct Question Tag, Substituting with a Single word - Correct the Errors.

Unit : II

General Science-Topics in Physics, Chemistry and Biology viz. Scientific Laws, Scientific Inventions and Discoveries, Scientists and their Contributions, -Balanced Diet, Diseases, their causes, Elements and Compounds, Motions, Newtons Law.

Unit : III

History of India & Indian National Movement-Dates and events relating to Indus Valley Civilization, Maurya Dynasty, Buddhism and Jainism, Guptas, Pallavas, Cholas and Pandyas, Economics and Commerce-Agriculture, Major Crops and Crop Pattern in India, Industrial Development, Country and Currencies, Export and Import.

Unit : IV

Indian Constitution- Salient features of the Constitution-Citizenship-Fundamental Rights-Fundamental duties to Citizens-Powers of the President-The Union Parliament-

Rajaya Sabha-The Supreme Court of India-High Court-Important Amendments to the Indian Constitution-Indian Defense-Indian Army-Indian Air Force-Indian Navy.

Unit : V

Current Affairs-Latest development in Science and Technology, Political development in India, New developments in Trade. Transport , Fine Arts, Major Literary Works, Games and Sports - National, International Awards - National & International organizations, present day India and other related topics.

Reference Books:

1. The General Knowledge Manual
Publication, 2018 - Edgar Thorpe & Showick Thorpe
2. Ever Latest General Knowledge - Khanna & Verma,
Upkar's Publication, 2015
3. Manorama Year book - Malayala Manorama Press, 2018
4. Top 500 Year book - Disha Publication, 2015
5. Journals & Magazines
6. Websites

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Title of the Paper	:	Special Accounts	
Semester	:	VI	Contact hours: 6
Sub Code	:	17C61	Credits : 5

Objectives:

1. To train the students in the preparation of Banking, insurance company Accounts.
2. To understand the legal provisions of Holding companies and subsidiary companies.

Unit : I

Indian Accounting Standard – Meaning - Valuation of Goodwill and shares – Goodwill – Definition – Factors Determining the value of Goodwill – Methods of valuation of Goodwill – Simple Profit method- Super profit method – Annuity method of super profit – Capitalization of Super Profit - Valuation of Shares – Net assets method – yield method – Indian Accounting Standard.

Unit :II

Accounts of Banking Companies – Preparation of Profit and Loss Account and Balance Sheet as per new schedule.

Unit :III

Accounts of Insurance Companies – Life and general Insurance - Preparation of Revenue, Profit and Loss account and Balance Sheet (as per New Schedule).

Unit :IV

Double Account system – Meaning - Advantages – Final Accounts under Double Account System – Replacement of an Asset (as per New Schedule).

Unit : V

Accounts of Holding Companies – Legal Provisions – Preparation of Consolidated Balance sheet (Simple problems only).

Text Book:

Reddy T.S.& Dr.Murthy. *A Corporate Accounting* , Margham Publications, Chennai,2016.

Reference Books:

1. Gupta. R.L& Radhasamy .M , *Corporate Accounting* , Sultan Chand & Sons, New Delhi, 2012.
2. Iyengar. S.P ,*Advanced Accountancy*, Sultan Chand & Sons, New Delhi,2009.
3. Jain .S.P & Narang .K.L ,*Advanced Accounting II* , Kalyani Publishers, New Delhi,2012.
4. Shukla. M.C. & Grewal.T.S ,*Advanced Accounts* , S.Chand & Sons, New Delhi,2010.
5. Wilson.M, *Advanced Accountancy*, Scitech Publications , Chennai, 2009.

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

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Title of the Paper	:	Programming in Java	Contact hours	: 6
Semester	:	VI	Credits	: 4
Sub Code	:	17D62		

Objectives:

1. To have wide knowledge on concepts packages applets for designing a web page.
2. To enable the students to understand core technologies.

Unit:I

Fundamentals of OOP: Object-Oriented Paradigm - Basic Concepts of OOP – Benefits & Applications of OOP.

Overview of Java language: Simple Java Program – More on Java - Java Program structure – Java Tokens – Java Statements – Implementing a Java Program – Java Virtual Machine – Command Line Arguments.

Unit:II

Constants, Variables and Data types: Constants – Variables – Data Types – Declaration of Variables – Giving Values to Variables – Scope of Variables –Symbolic Constants- Type Casting – Getting Values to Variables.

Decision Making and Branching: Simple If statement - If...Else statement - Nesting of If... Else statement – Else If Ladder – Switch Statement.

Unit:III

Decision Making and Looping: While Statement – Do Statement – For Statement - Jumps in Loop - Labeled Loops. Classes, Objects and Methods: Defining a Class- Fields Declaration – Methods Declaration – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Static Members – Nesting of Methods –

Inheritance Extending a Class – Overriding Methods – Final Variables and Methods – Final Classes – Finalizer Methods.

Unit:IV

Array, Strings and Vectors: One Dimensional – Creating an Array - Two Dimensional Arrays – Strings – Vectors.

Interfaces: Defining Interfaces – Extending Interfaces – Implementing Interfaces – Accessing Interface Variables.

Unit:V

Packages : Java API Packages – Using System Packages – Naming Conventions - Creating Packages – Accessing a Package – Using a Package – Adding a Class to a Package.

Applet Programming: How Applets differ from Applications – Preparing to write Applets - Building Applet Code – Applet Life Cycle – Creating an Executable Applet - Designing a Web Page – Applet Tag - Adding Applet to Html File - Running the Applet – Passing Parameters to Applet.

Text Book:

Balagurusamy. E , *Programming with Java - A Primer*, McGraw Hill Education Pvt Ltd, Chennai, 2016.

Reference Books:

1. Deitel H.M, Deitel P.J ,*Java How to Program* , Addison Wesley Longman Pvt. Ltd., New Delhi , 2011.
2. Jana ,*Java & Object Oriented Programming* , Prentise Hall ,India,2010.
3. Patrick Naughton and Herbert Schildt, *The Complete Reference – Java 2*, Tata McGraw Hill,New Delhi ,2012
4. Patrick Naughton, *The Java hand book* , Tata McGraw Hill,New Delhi, 2012.
5. K.Somasundaram, *Introduction to Java Programming*, Jaico Publishing House, Mumbai, 2013.

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CBCS

DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

(w.e.f. 2017 – 2018 Batch onwards)

Title of the Paper : PROJECT

Semester : VI

Sub Code : 17PRC6

Contact hours: 6

Credits : 5

Objectives :

1. To facilitate the students to undertake project work.
2. To help the students to acquire expertise in programming languages.

Each student should undertake a project under the guidance of staff member and should submit the report in not less than 50 pages in A4 size paper. The report must be submitted at the end of the sixth semester. The project report shall be valued jointly by the internal and external examiners. Marks are awarded for the project report and viva voce.

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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.

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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,Jochenwartz, 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.

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Title of the Paper	:	Soft Skills for Job Seekers	
Semester	:	VI	Contact hours : 2
Sub Code	:	17SEC61	Credits : 2

Objectives:

1. To develop the skills and personality of the students.
2. To encourage the students in preparing resumes.

Unit : I

Personality Development – Communication Skills, Self Confidence, Time Management, Problem Solving, Work Ethics.

Unit : II

Resumes – Resume Writing – Summary of Qualification, Work Experience and Reference – Applying for the Job.

Unit : III

Group Discussion and Interview – Types of interviews – Patterned Interviews and Non Patterned Interviews – Group/ Panel Interviews - Stress Interviews – Telephone Interviews.

Unit : IV

Preparation for Job Interviews – Tips for facing a Job interview- Guidelines for career planning – Career decision making advice & tips.

Unit : V

Orientation in the work place – goal tasks – steps to achieve a goal – eleven steps to achieve your goals

Text Book :

Annee Lawrence, *The Job Seekers Handbook* , Emerald publication , Chennai, 2010.

Reference Books:

1. Jayanth neogy, *Winning Resume*, Pushtak Mahal Publishers, New Delhi, 2010.
2. Menon.A.K, *How to succeed in group discussion*, Varun Publishing house, 2010
3. Raghu Palat, *Interview Tips*, Jaico Publishing House, 2010.
4. Sajitha Jayaprakash, *Interview Skills*, Himalaya Publishing House, Mumbai, 2010.
5. Jain.T.S & Gupta, *Interviews and Group Discussion*, Upkar Publication, Agra, 2008.

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Title of the Paper	:	Quantitative Aptitude & Reasoning Skill	
Semester	:	VI	Contact hours: 2
Sub Code	:	17SEC62	Credits : 2

Objectives:

1. To develop aptitude skills and reasoning ability of students
2. To enhance the problem solving capacity of students in competitive examinations.

UNIT : I

Quantitative Aptitude – problems on Numbers & Ages - Odd man out and series -

Chain Rule

UNIT : II

Stock & Shares - Time and Distance – Partnership.

UNIT:III:

Verbal Reasoning Test.

UNIT : IV

Non Verbal Reasoning Test.

UNIT:V:

Analytical Reasoning Test.

Text Books:

Agarwal. R.S., *Quantitative Aptitude* , S. Chand, New Delhi, 2010.

Reference Books:

1. Abhijit Guha, *Quantitative Aptitude*, Tata McGraw Hill, New Delhi, 2010.
2. Agarwal. R.S., *Verbal and Non verbal reasoning* , S. Chand, New Delhi, 2010.
3. Dinesh Khattar, *Quantitative Aptitude*, Pearson Publication, New Delhi, 2008
4. Rita Mishra, *Quantitative Aptitude*, Khurmi Publications, New Delhi, 2008.

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(w.e.f. 2017 – 2018 Batch onwards)

Course Structure – Year wise**Career Oriented Programme in Computerized Accounting**

CERTIFICATE COURSE – Duration 90 hours

Sl.No	Sub.code	Title of the Paper	Exam duration	Maximum Marks		
				CA	SE	TOTAL
1	17CC1	Financial Accounting using Tally	3	25	75	100
2	17CCP	Tally Practicals – I	3	40	60	100

DIPLOMA COURSE – Duration 90 hours.

Sl.No	Sub.code	Title of the Paper	Exam duration	Max.Marks
3	17CD1	Advanced Accounting and Advanced Inventory using Tally	3	100
4	17CDP	Tally Practicals –II	3	100

ADVANCED DIPLOMA COURSE – Duration 90 hours

Sl.No	Sub.code	Title of the Paper	Exam duration	Max.Marks
5	17CAD1	Tax Accounting and Pay Roll Accounting	3	100
6	17CADP1	Tally Practicals -III	3	100
7	17CADP2	Tally Practicals-IV	3	100

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

(w.e.f. 2017 – 2018 Batch onwards)

CERTIFICATE COURSE

PAPER-I FINANCIAL ACCOUNTING USING TALLY

Sub Code: 17CC1

Objectives :

1. To study basic features of Accounting using Tally.
2. To give a practical knowledge on accounting through computers.

UNIT: I

Principles of Accounting – Accounting Concepts & Conventions- Journal-Ledger-Trail balance-Final accounts – Introduction to Tally – Features of Tally – Tally start up screen- Tally screen components – Maintaining company details.

UNIT: II

Chart of Accounts – Hierarchy of account groups & Ledgers – A/C groups of balance sheet – A/c groups of profit & Loss account – Introduction to F11 features – F12 configuration – Voucher Entry

UNIT: III

Bank Reconciliation statement - Reconciliation process - Bank Reconciliation configuration – Financial reports in Tally – Balance Sheet – Profit & Loss A/c – Trial Balance –A/c Books – List of A/c – Day Book.

UNIT: IV

Company set up for cost centre operation-chart of cost centre-cost centre creation-cost categories-cost analysis report-Account group break up-Ledger break up

UNIT: V

Cash flow- Fund flow-Details of Inflow and Outflow statement.

Text Book:

Learning Tally ERP 9, Volume 1-5, Tally India Pvt ltd, India, 2010

Reference Books:

1. Ashok K.Nadhani, Kisor K.Nadhani, *Simple Tally 9*, BPB Publications, New Delhi ,2008.
2. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2009.
3. Dinesh Maidasani,*Tally 9.0*,Firewall Media Laxmi Publications,New Delhi,2010.
4. Nellai Kannan .C ,*Tally (Version 9)* , Nels Publications, India,2008
5. PalaniVel .S,*Tally* , Margham Publications, Chennai, 2010.

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CERTIFICATE COURSE

PAPER-II TALLY PRACTICALS I

Sub Code: 17CCP

LIST OF PROGRAMS

1. Maintaining Company details
2. Creation of groups, sub groups & Ledgers
3. Preparation of Trial Balance
4. Preparation of Profit & Loss A/c & Balance Sheet
5. Preparation of A/c Books
6. Preparation of cost centre Report
7. Preparation of cash/Fund flow summary Report
8. Preparation of BRS

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(1 & 2) Fill in the blanks:

(3 to 5) Choose the Best Answer:

Part-B (2x5=10)**(6 to 10) Answer any Two out of Five Questions****Part -C (1x10=10)****(11 to 15) Answer any One out of Five Questions****Question Pattern (External)****(Theory Paper)****Sub Code: 17CC1****Maximum Marks: 75****Duration: 3 hrs****Part-A (10x1=10)****Answer all the Questions:**

(1 to 5) Fill in the blanks (one question from each unit)

(6 to 10) Choose the Best Answer (one question from each unit)

Part-B (5x7=35)**(11 to 18) Answer any Five out of Eight Questions****Part -C (3x10=30)****(19 to 23) Answer any Three out of Five Questions**

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

(w.e.f. 2017 – 2018 Batch onwards)

Practical

Career Oriented Programme in Computerized Accounting

CERTIFICATE COURSE

Sub Code: 17CCP

Maximum Marks : 100

Duration : 3 hrs

I.	Internal	-	40
II.	External	-	60

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Question Pattern (External)

Practical

Sub Code: 17CCP

Maximum Marks: 60

Duration : 3 hrs

Part-A (4x15=60)

(1 to 6) Answer any Four out of Six Questions

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

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DIPLOMA COURSE

PAPER-I - ADVANCED ACCOUNTING AND ADVANCED INVENTORY USING

TALLY

Sub Code: 17CD1

Objectives

1. To enable the students to learn Cost centre management, Budgets and controls.
2. To give knowledge on Order processing and Batch wise details.

UNIT: I Bill wise details

Introduction-Bill references in voucher-outstanding bills report-outstanding bill receivable-outstanding bills payable -interest calculation (simple mode)

UNIT: II Cost Centre

Company set up for cost centre operation-chart of cost centre-cost centre creation-cost categories-cost analysis report-Account group break up-Ledger break up

UNIT: III Budget

Introduction-advantages of a budget-types of budgets-enabling budgets in tally-budget variance statement.

UNIT: IV Order Processing

Purchase order-receipt note-rejection out-sales order-delivery note-rejection in –stock journal voucher-purchase order summary-sales order summary.

UNIT: V Batch wise details

Batch wise details-Batch manufacturing and expiry date set up-manufacturing and expiry date in stock item-Batch details entry in inventory voucher.

Text Book:

Learning Tally ERP 9, Volume 1-5, Tally India Pvt ltd, India, 2013.

Reference Books:

1. Ashok K.Nadhani, Kisor K.Nadhani, *Simple Tally 9*, BPB Publications, New Delhi ,2012.
2. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2009.
3. Dinesh Maidasani,*Tally 9.0*,Firewall Media Laxmi Publications,New Delhi,2010.
4. Nellai Kannan .C ,*Tally (Version 9)* , Nels Publications, India,2013.
5. PalaniVel .S,*Tally* , Margham Publications, Chennai, 2010.

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

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DIPLOMA COURSE

PAPER-II - TALLY PRACTICALS – II

Sub Code: 17CDP

LIST OF PROGRAMS

1. Outstanding Bills Payable report.
2. Outstanding Bills Receivable report.
3. Interest report
4. Cost category summary
5. Ledger Breakup of Cost Centre allocation
6. Account Leger Budget
7. Cost Centre Budget
8. Purchase Order Summary
9. Sales order summary
10. Batch details entry in inventory voucher.

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DEPARTMENT OF COMMERCE

B.Com. with Computer Applications

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ADVANCED DIPOMA COURSE

PAPER-I - TAX ACCOUNTING AND PAYROLL ACCOUNTING

Sub Code: 17CAD1

Objectives:

1. To enable the students to learn GST, TCS/TDS/Payroll accounting, POS in tally.
2. To record and generate reports in tally.

UNIT: I GST

Meaning- Objectives -- Enabling GST features in Tally-procedure for registration- Exempted goods and services –Rates of GST-computation of taxable value and tax liability

UNIT: II TCS/TDS

Introduction- Tax collected at source- Tad deducted at source-Features- enabling TCS/TDS features in tally – Tax collected at source/Tax deducted at source reports in tally.

UNIT: III PAY ROLL ACCOUNTING

Pay roll set up – Pay head creation – employee head creation-employee group creation-pay roll voucher – pay slip – pay roll reports – pay sheet – pay roll statement – pay roll register.

UNIT: IV PAY ROLL PROCESSING

Attendance masters – pay structure – employee salary details – attendance entry – attendance report – Other earnings – Statutory deductions – Provident Fund, Employees' State Insurance.

UNIT : V POS

Point of sales – introduction – features – creating voucher type – recording transaction – Point of Sales report.

Text Book:

Learning Tally ERP 9, Volume 1-5, Tally India Pvt ltd, India, 2010

Reference Books:

1. Ashok K.Nadhani, Kisor K.Nadhani, *Simple Tally 9*, BPB Publications, New Delhi ,2012.
2. Asok K.Nadhani & Kisor K.Nadhani, *Implementing Tally 9* , BPB Publications, New Delhi ,2010.
3. Dinesh Maidasani, *Tally 9.0*, Firewall Media Laxmi Publications, New Delhi, 2010.
4. Nellai Kannan .C , *Tally (Version 9)* , Nels Publications, India, 2015.
5. PalaniVel .S, *Tally* , Margham Publications, Chennai, 2010.
6. Dr.B.Mariyappa, *Goods and Services Tax*, Himalaya Publishing House, Mumbai, 2017.

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(w.e.f. 2017 – 2018 Batch onwards)

ADVANCED DIPLOMA COURSE

PAPER-II - TALLY PRACTICALS – III

Sub Code: 17CADP1

LIST OF PROGRAMS

1. GST Taxes
2. Understanding SGST,CGST,IGST
3. Purchase voucher with GST
4. Sales voucher with GST
5. TDS Ledger outstanding
6. TDS report in Tally

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B.Com. with Computer Applications

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ADVANCED DIPLOMA COURSE

PAPER-III - TALLY PRACTICALS – IV

Sub Code: 17CADP2

LIST OF PROGRAMS

1. Tax collected at source
2. TCS report in Tally
3. Pay Sheet
4. Pay Slip
5. Pay Roll Statement.
6. Employee salary details
7. Attendance Sheet
8. POS Register