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

B.Com. (COMPUTER APPLICATION)
Programme Structure

Sem.	Part	Course Code	Courses	Title of the Paper	T/P	Credit	Hours/ Week	Max. Marks		
								Int.	Ext.	Total
I	I	2211T	T/OL	Tamil/Other Languages-I	T	3	6	25	75	100
	II	712CE	E	Communicative English -I	T	3	6	25	75	100
	III	22BCC1C1	CC	Advanced Accountancy - I	T	5	5	25	75	100
		22BCC1C2	CC	Fundamental of Computer	T	4	4	25	75	100
		-	AL-IA	History/ Economics / BBA / Commerce	T	5	5	25	75	100
	IV	22BVE1	SEC -I	Value Education	T	2	2	25	75	100
				Library			2			
				Total		**22**	**30**	**150**	**450**	**600**
II	I	2221T	T/OL	Tamil/Other Languages-II	T	3	6	25	75	100
	II	722CE	E	Communicative English-II	T	3	6	25	75	100
	III	22BCC2C1	CC	Advanced Accountancy – II	T	5	5	25	75	100
		22BCC2C2	CC	Office Automation	T	4	4	25	75	100
		-	AL-IB	History/ Economics / BBA / Commerce	T	5	5	25	75	100
	IV	22BES2	SEC –II	Environmental Studies	T	2	2	25	75	100
				Library		--	2	--	--	--
				Total		**22**	**30**	**150**	**450**	**600**
III	III	2231T	CC	Tamil/Other Languages-III	T	3	6	25	75	100
		2232E	CC	English for Enrichment-I	T	3	6	25	75	100
		22BCC3C1	CC	Advanced Accountancy –III	T	4	4	25	75	100
		22BCC3C2	CC	Business Statistics	T	3	3	25	75	100
		22BCC3C3	CC	Programming in 'C'	T	4	4			
		-	AL-IIA	History/ Economics / BBA / Commerce	T	3	3	25	75	100
	IV		SEC-III	Entrepreneurship	T	2	2	25	75	100
			NME-I	Adipadai Tamil/ Advance Tamil/ IT skills for Employment/ MOOC'S	T	2	2	25	75	100
				Total		**24**	**30**	**175**	**525**	**700**
IV	III	2241T	CC	Tamil/Other Languages-IV	T	3	6	25	75	100
		2242E	CC	English for Enrichment-II	T	3	6	25	75	100
		22BCC4C1	CC	Advanced Accountancy – IV	T	4	4	25	75	100
		22BCC4C2	CC	Business Mathematics	T	3	3	25	75	100
		22BCC4C3	CC	Tally	T	4	4			
		22BCC4IV/ 22BCC4MP		Industry Visit report/ Mini Project	T	2	2	25	75	100
		-	AL-IIB	History/ Economics / BBA / Commerce	T	3	3	25	75	100
		-	NME-II	Adipadai Tamil/ AdvanceTamil/	T	2	2	25	75	100

Sem.	Part	Course Code	Title of the Paper		T/P	Credit	Hours/Week	Int.	Ext.	Total
	IV		Small Business Management / MOOC'S							
			Total			**24**	**30**	**175**	**525**	**700**
V	III	22BCC5C1	CC	Corporate Accounting	T	4	6	25	75	100
		22BCC5C2	CC	E – Commerce and Internet	T	5	6	25	75	100
		22BCC5C3	CC	Web Technologies	T	5	5	25	75	100
		22BCC5C4	CC	Cost Accounting	T	5	5	25	75	100
		22BCC5C5	CC	Goods and Service Tax (GST)	T	5	5	25	75	100
			Others	Library/Yogaetc.		-	3	-	-	-
				Total		**24**	**30**	**125**	**375**	**500**
VI	III	22BCA6I		Internship		**24**	**30**	**150**	**250**	**400**
				Or (Any four papers)						
		22BCC6E1		Java Programming	T	6	6	25	75	100
		22BCC6E2		Special Accounts	T	6	6	25	75	100
		22BCC6E3	DSE	Income Tax – Law and practice	T	6	6	25	75	100
		22BCC6E4		Management Accounting	T	6	6	25	75	100
		22BCC6E5		Dot Net programming	T	6	6	25	75	100
		22BCC6E6		Industrial Law	T	6	6	25	75	100
			Others	Library/ Yoga etc.		-	2	-	-	-
				Career development /employability skills/Field trip		-	4	-	-	-
				Total		24	30	**100**	**300**	**400**
				Or (Any three papers)						
				Project (Compulsory)		6	10	25	75	100
		22BCC6E1		Java Programming	T	6	6	25	75	100
		22BCC6E2		Special Accounting	T	6	6	25	75	100
		22BCC6E3	DSE	Income Tax – Law and practice	T	6	6	25	75	100
		22BCC6E4		Management Accounting	T	6	6	25	75	100
		22BCC6E5		Dot Net programming	T	6	6	25	75	100
		22BCC6E6		Industrial Law	T	6	6	25	75	100
			Others	Library/ Yoga etc.		-	2	-	-	-
				Total		**24**	**30**	**100**	**300**	**400**
				Grand Total		**140**	**--**	**--**	**--**	**3500**

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

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

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

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

Semester – I					
Course code: 22BCC1C1	**Core Course - I**		**T/P**	**C**	**H/W**
	Advanced Accountancy - I		**T**	**5**	**5**
Objectives	➢ To provide knowledge about concepts and conventions and accounting standards.				
Unit -I	Accounting Principles – Conventions and process – Double entry system – Rules – scope – limitations – collection and recording of financial data – Journal – Ledger – sub-division of journal – Trial balance.				
Unit-II	Errors – Types – Rectification of errors – suspense Account – Bank Reconciliation Statement.				
Unit- III	Depreciation accounting – meaning-causes-objectives-Straight line method-Written down value method-Annuity Method-Sinking fund method.				
Unit -IV	Final accounts of sole trading concerns – bill of exchange – Trading and accommodation bills– renewals – Dishonour due to Insolvency – Retiring of bills.				
Unit -V	Fire Insurance Claims – Average Clause – Loss of Stock				

Textbook:

   GuptaR.L. and M. Radhasamy, 2016 *Advanced Accountancy,* Sultan Cnand & Sons.

Books for Reference:

   Arulanandam M.A.and K.S.Raman, 2013 *Advanced Accountancy*, Himalaya Publishing House.

   Jain S.P. and K.L.Narang, 2021 *Advanced Accountancy*, Kalyani Publishers.

   Maheswari S.N, 2016 *An Introduction to Accountancy* S.CHAND.

   Shukla M.C. and T.S.Grewal, 2017 *Advanced Account,* S. Chand Publishing.

   Note: The Question paper must contain 60% problems and 40% Theory

Outcomes	After completing this course the students will be able to ➢ state the uses and users of accounting information ➢ Explain and apply accounting concepts, principles and conventions.

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

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

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

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

	Semester – III			
Course code: 22BCC3C2	**Core Course – VI**	**T/P**	**C**	**H/W**
	Business Statistics	**T**	**3**	**3**
Objectives	➢ To develop the ability to deal with numerical and quantitative values.			
Unit -I	Definition – Importance – Application Limitations and Distrust statistical Survey – Planning and design of survey – Collection of data – Primary and Secondary Data – Questionnaire and Schedules – Sampling design – Types of samples – Statistical Errors – Classification of data –Tabulation – Presentation of Data – Diagrams.			
Unit-II	Measures of Central tendency – Mean – Median – Mode – Geometric Mean – Harmonic Mean – Measures of dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation.			
Unit -III	Correlation – meaning – types – Scatter diagram – Karl Pearson's co-efficient of correlation –Rank correlation – concurrent deviation method – Bi-variate frequency distribution. Regression analysis – uses – methods of studying regression – regression lines.			
Unit- IV	Index numbers – meaning – construction of index numbers – its problems – methods of construction – test of consistency – fixed base – chain base conversion and shifting –consumer price index – formula.			
Unit -V	Time series–components – moving average – methods of least squares – measurement of seasonal variations – simple average, ratio-to-trend method, ratio-to-moving average method– link relative method.			

Textbook:

Dr.S.P.GuptaSultan, *Statistical methods,* chand & sons, New Delhi.

Books for Reference:

Beri G.C. Business Statistics Tata Megraw-Hill Edition.

Pillai R.S.N. & Baghavathy Statistics, Theory & Practice S.Chand & Company Ltd. New Delhi.

Sanchetti Kapoor, Statistical Methods

Wilson M., Business Statistics, Himalaya Publishing House, Mumbai.

Note: The question paper must contain 60% problems and 40% Theory.

Outcomes	After completing this course the student will be able to ➢ Acquire the conceptual knowledge of statistical tools ➢ Understand the concepts and enable to use them in business performance

Semester – III					
Course code: 22BCC3C3		**Core Course – VIII**	**T/P**	**C**	**H/W**
		Programming in C	**T**	**4**	**4**
Objectives	➢ To develop the students to an extensive study of the C programming language.				
Unit -I	Introduction: Special features of C – Characteristics of C – Structure of C – Program – Data Types – Integer Date type – Integer Variable – Rules for naming a variable – Data declaration and expressions – Arithmetic operators – Integer division – priority of arithmetic operators: The parentheses – The modules operator – The unary operator –key words in C.				
Unit-II	Control statements: The scanf, printf function – decision making statements – The if, if else statements and Nesting of if statements – updating assignment operator – Increment – decrement operator –while loop – do while loop – and for loop –switch case- Boolean values.				
Unit- III	Arrays: Introduction to arrays – Declaring an array – Initializing on array – Types of arrays -strings and character arrays – The conditional arrays - Introduction to functions – Printf, scanf functions – user defined functions – local and global variable –parameter for argument – functions with multiple parameters built in C library functions.				
Unit -IV	Pointers: Introduction to pointers and indirection – concept of pointer – strings static and auto classes – strcat, strlen, strrev, strcmp, toupper, tolower functions – size of operator – structures – period operator – passing a structure by reference.				
Unit -V	Input and output – putchar, getchar , getc, putc, file input and output – C preprocessor: define undef, include – miscellaneous features – type def – register and external variables.				

Exercise:
1. Create a C program to add, subtract, Multiple the Numbers.
2. Create a C program to display the Multiplication table.
3. Write a program to find the given numbers is Armstrong or not.
4. Write a program to display the student grade using structure.
5. Develop a program to do EB bill calculation using structure.
6. Develop a program to find length of the string and concatenate two strings.
7. Write a program to find the given string is palindrome (or) not.
8. Write a program to find factorial of given value.

Textbook
   Rajaram R., *C programming made Easy*
Reference Book
   Balagurusamy E., ANSI in C Programming

   Venkateshmurthy M.G. 2002 "*Programming techniques through C*", Pearson Education New Delhi.

Outcomes	After Completing this course student will be able to ➢ Understand the fundamentals in C programming, Data Types, Operation and Expressions. ➢ Illustrate the concepts of functions, Arguments and no return values- arrays and String handling Functions.

Semester – IV					
Course Code: 22BCC4C1		**Core Course - IX**	**T/P**	**C**	**H/W**
		Advanced Accountancy - IV	**T**	**4**	**4**
Objectives	➢ To understand the concept of Contract account and allocation of common expenses and incomes while preparing Departmental accounts.				
Unit -I	Contract Account – Balance Sheet preparation.				
Unit-II	Royalties – Accounting treatment in Lessor and Lessee books – sub-lease.				
Unit- III	Hire purchase Accounting – recognizing legal title and capitalising only proportion of cash price paid – ignoring legal title and capitalizing the full cash price default and re-possession – partial re-possession – Hire purchase trading account instalment system.				
Unit -IV	Insolvency Accounts – individual and firm – statement of affairs – deficiency Account.				
Unit- V	Departmental Accounting – Allocation of expense – inter departmental transfers – Branch Account – types – dependent branches and independent branches – inter-branch transactions incorporation entries etc.				
Books Recommended: Gupta R.L.& M.Radhasamy, *Advanced Accountancy* Shukla M.C. & T.S.Grewal, *Advanced Accountancy* Arulanandam M.A. & K.S.Raman, *Advanced Accountancy* Batliboi J.R. *Advanced Accountancy* Singharaj V. *Advanced Accountancy* Jain & Narang, *Advanced Accountancy*					
Note: The question paper must contain 60% problems and 40% Theory.					
Outcomes	After Completing this course student will be able to ➢ Summarize on branch and Departmental accounts ➢ Solve Royal account and Hire Purchase system.				

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

	Semester – IV			
Course Code: 22BCC4C3	**Core Course – XII**	**T/P**	**C**	**H/W**
	Tally	**T**	**4**	**4**
Objectives	➢ To provide the knowledge of Tally.			
Unit -I	Introduction – Role of computer in Accounting – Extended enterprise features – Accounting and Inventory control features – sales and purchase order processing. To start tally – menus and options – Accounting with Tally – Predefined groups of accounts – Golden rules of accounts – Double entry systems – ledger creation.			
Unit-II	Gateway of Tally – Accounts Information – Primary groups of capital nature – revenue nature– To create groups using single mode – multiple mode – Types of Budget – type of vouchers – Restart numbering – Foreign Exchange Transactions – Gate way of Tally – Inventory information – Single stock group creation – multiple stock group creation – create stock category using single mode – multiple mode – configuration settings for inventory – costing method – FIFO – LIFO – create stock items in multiple mode – Trading Business.			
Unit- III	Gateway of Tally – Voucher entry – Type of Voucher – Inventory allocations – Purchase and Sales order vouchers entry – Invoice entry – optional and Regular Vouchers – Gate way of Tally – Balance sheet – Profit and Loss Account.			
Unit- IV	Gate way of Tally – Display – Trial Balance – Accounting Books and Statements – Inventory Reports and Statements – Cash Flow / Funds Flow Statement – Gate way of Tally – Multi Accounting Printing – Types of Printing Configuration Options.			
Unit- V	Reconciliation of Bank Accounts and other Miscellaneous option – Stock Summary Ratio Analysis – Import and Export of Data – Backup and Restore of data – loading a company – creating a group company – Reconciliation of Bank accounts – Security control – uses and passwords – Types of Security – Case study for Manufacturing Accounts (minimum three problems) – case study of Trading Business (minimum three problems) – Online help – Tally ODBC – Connectively – E-mail – ASCII – HTML – XML – Internet Publishing – upload – FTP – Webpage – URL – Exchange and Merge date.			
Textbook: Tally software Package – Manual.				
Outcomes	After completing this course the students will be able to ➢ Get the knowledge of Tally.			

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

Semester – V					
Course Code: 22BCC5C2	**Core Course – XV**		**T/P**	**C**	**H/W**
	E-Commerce and Internet		**T**	**5**	**6**
Objectives	➢ To facilitate an understanding of internet and how to apply in E-Commerce.				
Unit -I	Introduction to E-Commerce – Application of E-Commerce – E-Commerce and Media convergence – Market forces influencing I-way – components of I-way – network Access Equipment – Global Information Distribution Networks.				
Unit-II	Architectural Framework of Electronic Commerce – World Wide Web (WWW) as the Architecture – Web Background – Hypertext Publishing – Technology behind the Web – security and the web type of electronic payment system (EPS) – Digital token Based EPS – Smart cards and EPS credit card Based EPS – Risk and EPS – Designing EPS.				
Unit- III	Electronic data interchange – EDI applications in Business – EDI legal, security and privacy issues – EDI and E-commerce– Internal Information systems – macro – forces and Internal commerce – supply chain Management (SCM) – Dimension of internal electronic commerce systems – making a business case for a document Library – Types of Digital documents – corporate data warehouses.				
Unit-IV	Introduction to Internet – History and resources of Internet – Hardware and software requirement of Internet –Internet Architecture – Internetworking Protocol - Internet service providers (ISP)– Connecting to Internet - Internet connection Dial-up access, leased line, ISDN, DSL, cable modem – Internet Addressing.				
Unit- V	Internet Services: E-Mail – WWW – FTP – Telnet – News – Internet Relay Chat -Introduction to web – URLs schemes, host names and port numbers – Web browser – Search Engines - Web pages protocol – Adding website to favourites – Customizing options.				

Textbooks:
  Frontiers of Electronic Commerce   –   By Kalkjala
  The complete internet   –   Markerat Lenine Young Millennium
Books for Reference:
 Ravi Kalakota, *Frontiers of Electronic Commerce* Andrew Winston

 Joseph P.T, *E-Commerce- A Managerial perspective*

 Designing Systems for Internet Commerce- Winfield Treese G. & Lawrence C.Stewart

 Anita Goel, 2010 *Computer Fundamentals,* Pearson Education India.

Outcomes	After completing this course the students will be able to ➢ Remember the basic concepts of E-Commerce ➢ Summarize on the Implementation of EDI. ➢ Determine the concepts of EPS and e-cash.

Semester – V					
Course Code: 22BCC5C3	**Core Course – XVI**		**T/P**	**C**	**H/W**
	Web Technologies		T	5	5
Objectives	➢ To impart basic knowledge about working with web.				
Unit -I	WWW Fundamental: History of the web – Understanding URL's – History of the internet – Services available on the internet – Accessing the internet – what is multimedia – Hypertext – CDROMS and WWW – online communications and the web.				
Unit-II	Getting connected to the web: Web access – Internet service Providers – RCO/IP and windows learning about SLIP and PPP – Bandwidth – Dedicated connection Modems and the web – About the Web Browsers – Netscape Navigator.				
Unit- III	Working with E-mail: Accessing Internet Mail – Electronic Mail and online services – Finding funds in Cyberspace – using mailing list – accessing other services in internet.				
Unit- IV	Web Server Hardware and Software: About setting up a web server – Hardware requirements– Dedicated Phone lines – Web Server Software – Working with windows – HTTPD – Getting up and running with HTTPD – Managing.				
Unit- V	Learning HTML: About Home Pages – About Hypertext Markup Language – Using HTML – Structural formatting – Paragraph formatting – List – Specification formatting – Formatting hyperlinks – HTML and Multimedia.				

Exercise
1. using Internet utilities, TELNET, FTP, E-MAIL
2. HTML Programs using tags
   a. Simple web page
   b. Hyper linked web page <A></A>
   c. Web page with image <IMG SRC='''''>
   d. Web page with applet <APPLET>
   e. Web page with table<TB>

Textbooks

Paul.J.Perry, "*World Wide Web Secrets, Comdex computer Publishing* 1996.

Rajkamal 2002 "*Internet and WEB Technologies*" Tata McGraw Hill Publishing Company Ltd., New Delhi.

Reference Books

Daniel Minoili 1999 "*Internet & Internet Engineering Technologies*, Protocols and application" Tate McGraw Hill Publishing Co. Ltd.,

Daniel Minoili, Emma Minoli, "*Web commerce technology Handbook*" Tata McGraw Hill publishing Co., Ltd.,

Douglas E.Corner*, the Internet*, III Edition, Pearson Education Asia, 2001.

Outcomes	After Completing this course student will be able to ➢ enable the students to understand web server and client ➢ establish knowledge in HTML, HTTPD.

	Semester – V			
Course Code: 22BCC5C4	**Core Course – XVII**	**T/P**	**C**	**H/W**
	Cost Accounting	**T**	**5**	**5**
Objectives	➢ To create an understanding of the cost concept and the methods for ascertainment of costs for different types of products.			
Unit -I	Definition of Costing – Importance – Uses of costing – Objectives - advantages – Differences between Cost and Financial accounts – Installation of costing system – Analysis and classification of costs – Preparation of cost sheet.			
Unit-II	Materials: Purchase procedures – Requisition for materials – Issue of materials: First In First Out, Last In First Out – Simple Average – Weighted Average – Recording and controlling of materials – Maintenance of stores: minimum level, maximum level, reorder level, Economic Ordering quantity – Perpetual inventory – Control over wastage, scrap and spoilage.			
Unit- III	Methods of remunerating labour: Incentive schemes – Idle time – Control over idle time – Job evaluation – Merit rating – Time study – Labour turnover – Meaning and measurement.			
Unit -IV	Accounting overheads – Fixed and variable overheads – Basis of charging overheads – Allocation – Apportionment and Absorption – Distinction between works overhead, administration overhead, selling overhead and distribution overhead – Distribution of service overheads			
Unit- V	Job costing – Process costing – Normal loss, abnormal loss and abnormal gains – Effectiveness – Equivalent – Production (excluding By – products and joint products).			

Books for Reference:

Jain SP. and KL. Narang, *Cost accounting*, Kalyani Publishers.

Das Gupta, *Cost accounting*, Sultan Chand &Sons

Pillai R.S.N. and Bhagvathi, *Cost accounting* S.Chand &Co.,

Iyengar S.P., *Cost accounting* Sultan Chand &Sons

Reddy T.S., *Cost accounting* Margham Publications.

Rao V.S.P., *Cost accounting* Vrinda Publications

Arora M.N., *A Text Book of cost and Management Accounts* Vikas Publications.

Note: The question paper shall contain 60% problems and 40% theory

Outcomes	After completing this course the student will be able to ➢ Describe the basics of costing used for decision making of performance evaluation. ➢ Presses how materials and inventory cost planning solve the issues in decision making.

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

Semester – VI				
Course Code: 22BCC6E1	**DSE- I**	T/P	C	H/W
	JAVA Programming	T	6	6
Objectives	➢ This course comprehends the concepts of core java and the knowledge will be enhanced to the client and server side programming.			
Unit -I	Java – Introduction – Fundamentals of OOP – Java evolution –Features, comparison between C, C++ and Java – Internet – World wide web – Web browsers – H/W and S/W requirement – supports system – Java environment – JDK – JVM – APJ – DE.			
Unit-II	Start-up Java basics – Data type – Variables – Arrays – Simple Programs – Operators – Expression – precedence of Arithmetic operators – Type conversion – statement – control statements – conditional statements – Looping statements.			
Unit -III	Classes and object – Method – Defining a class – Adding Methods, Variables – Creating objects – Assessing members – Constructors, Methods overloading static Members – Nesting of methods – Inheritance – Multiple inheritance – overriding method final variable and methods – Final classes – Abstract Variables and classes.			
Unit- IV	Packages: System packages – definition – using system packages – naming convention – creating packages – accessing package – using a package – adding a class to a package – binding – classes – Multi thread programming: Thread definition – creating threads – extending thread class – stopping and blocking a thread – life cycle of a thread – using thread methods – thread exception – thread priority – synchronization – implementing the run able interface – Types of Errors – Exceptions, Syntax – Catch statement – Throwing our own exceptions.			
Unit -V	Preparing and building Applet code – Applet life cycle – creating, designing a web page – Applet Tag – Adding Applet to HTML file – Running the Applet – Passing parameters to Applet – Aligning the display – more about HTML tags – Displaying Numerical values – Getting input from the user – Graphics class – Lines and rectangles, Circles and ellipse – Drawings arcs and polygons – Line graphs.			

Textbook:

E . Balagurusamy,2010 Programming with JAVA : A Primer(4th Edition), TATA McGraw Hill Publishing company Limited, New Delhi.

Books for Reference:

Ken Amold and James Gosling, *The Java programming Language*, Addison Wesley.

Stephen R. Segacy, *Software engineering with JAVA* Tata McGraw Hill.

Exercise:
1. Array and Flow control statements.
2. Runtime exception and I/O exception.
3. Multi-threading.
4. Layout Management.
5. GUI components (Label, Check box, Menus, Text etc)
6. Event handling (Four events, Key events Task events, Window events etc)

Outcomes	After Completing this course student will be able to ➢ Describes about multithread programming, looping statements. ➢ Understand applet code, try-catch statements.

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

Semester – VI					
Course Code: 22BCC6E3	**DSE-III**		**T/P**	**C**	**H/W**
	Income Tax - Law and Practice		**T**	**6**	**6**
Objectives	➢ To understand the basic rules and regulations of income tax in India.				
Unit -I	Historical background of Indian Income Tax – Income Tax Act.1961.				
Unit-II	Definitions: Agricultural income – Previous year – Assessee – Assessment year – person – principal officer – Residential status – Deemed income – Capital and Revenue – Tax liability.				
Unit -III	Income exempt from tax – Depreciation				
Unit -IV	Salary Income– Income from house property				
Unit -V	Profits and Gains from Business or profession -Capital gains – Income from other sources				
Text Book: 　Mehrotra and Goyal, *Income Tax Law and Accounts,* Sahitya Bhawan publication **Books for Reference:** 　Bhagwati Prasad and Vishnu prakashan, *Income Tax* 　Girish and Ravi Gupta, *Income Tax* 　Lal B.B., *Income Tax* 　Vinod K.Sighania Taxman, *Income Tax*					
Outcomes	After completing this course the student will be able to ➢ Update the tax rates in the salaried class people. ➢ Have updated knowledge about the calculation of income from house property.				

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

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

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