

**SAKTHI COLLEGE OF ARTS AND SCIENCE FOR WOMEN, ODDANCHATRAM**

**(Recognized Under Section 2(f) and 12(B) of UGC Act 1956)**

**(Affiliated to Mother Teresa Women's University, Kodaikanal)**

**PG AND RESEARCH DEPARTMENT OF COMMERCE (CA)**

**CURRICULUM FRAMEWORK AND SYLLABUS FOR**

**OUTCOME BASED EDUCATION IN**

**SYLLABUS FOR**

**B. Com., (CA)**

**FRAMED BY**

**MOTHER TERESA WOMEN'S UNIVERSITY, KODAIKANAL**

**UNDER**

**CHOICE BASED CREDIT SYSTEM**

**2015 - 2018**

## **Syllabus for B.Com., (CA)**

The Revised syllabus for B.Com (CA) may be recommended from the academic year 2013 – 2014 onwards. Regulations scheme of examinations and syllabus for B.Com with computer applications is based on UGC /TANSCHÉ guidelines under Choice Base Credit System (CBSCS).

### **Objectives:**

1. To inculcate the knowledge of accounting principles and practice.
2. To import the Knowledge in the field of computer application among commerce students.
3. To equip the students well prepared to face the competitive world.
4. To make the students well equipped for getting job opportunities.
5. To train them the new computer technology.

### **Eligibility:**

A Candidate should have passed the higher secondary examination or CBSE or other equipment examination from any schools.

### **Duration:**

The duration of the course will be three consecutive academic years under semester system.

### **Medium of Instruction:**

English

### **REGULATIONS:**

1. Maximum marks for theory is 100 each
2. The Minimum passing mark for Internal Exam 16 out of 40 marks and for External Exam 24 out of 60 marks.
3. The University examination will be conducted at the end of each semester for the duration of three hours per paper.
4. The break up for Internal assessment is

Internal Break up	Marks
Internal Test	25
Assignment	5
Seminar	10
Total	40

The break up for internal assessment of practical paper is:

Internal test (theory) – 25 marks

Internal practical - 15 marks

Total - 40 marks

5. Question papers in External examination carrying 60 marks will be in the format below:

Part	Type	Number questions to be answered	Marks
A	Objectives	24 questions each carrying 1 mark – all Compulsory	24
B	Paragraph (about 1-1 ½ pages)	4 questions out of 6, each carrying 3 marks.	12
C	Essay type (about 3 pages)	3 out of 5 questions each carrying 8 marks.	24
	Total	-----	60

## GENERAL FRAMEWORK

Course Study – Part – I, II, III, IV and V subject

### First Year

Part I

Part II

Part III

a) Core Paper

b) Allied Subject

VE

### First Year

Part – I

Part – II

Part – III

a) Core Paper

b) Allied Subject

Part – IV

EVS

### Second Year

Part – I

Part – II

Part – III

a) Core Paper

b) Allied Paper

Elective

Part – IV

SBEC

ONMEC

### Second Year

Part – I

Tamil/English/Malayalam

Part – II

Part – III

### First Semester

1. Language – Tamil/Hindi/Malayalam

2. English

3. Financial Accounting - I

4. Principles of Information technology.

5. Business Organization

6. Value Education

### Second Semester

1. Language –Tamil/English/Malayalam

2. English

3. Financial Accounting – II

4. Business Application of MS-Office

5. Web designing using HTML

6. Environmental Studies

### Third Semester

1. Language – Tamil/English/Malayalam

2. English

3. Financial Accounting III

4. Business Statistics

5. Operating System

6. Entrepreneurship Development

7. Accounting Fundamentals

### Fourth Semester

1. Language –

2. English

a) Core Paper

b) Allied Paper

Elective

Part – IV

SBEC

ONMEC

**Third Year**

Part – III

a) Core

Elective

&ERP

Part – IV

SBEC

**Third Year**

Part – III

a) Core

Elective

Part – IV

SBEC

Part – V

EA

3. Modern Banking

4. Programming in C

5. Visual Basic Programming

6. Business Mathematics

7. Creative Advertising

8. Banking Theory Law and Practice

**Fifth Semester**

1. Partnership Accounting

2. Cost Accounting

3. Income Tax Law and Practice

4. Auditing

5. RDBMS

6. Management Information System

7. Business Law

**Sixth Semester**

1. Corporate Accounting

2. Management Accounting

3. Fundamentals of C++ programming

4. Programming in C++

5. Accounting Package - Tally

6. Internet and E-Commerce

7. Entrepreneurship development

8. Extension Activity

## **COURSE CONTENT FOR B.COM (CA) DEGREE**

Part – I                      Tamil (4)

Part – II                     English (4)

**Part – III                    (a) Core Courses (17)**

1. Financial Accounting-I
2. Principles of Information Technology
3. Financial Accounting-II
4. Business Application of MS-Office
5. Financial Accounting-III
6. Modern Banking
7. Programming in C
8. Partnership Accounting
9. Cost Accounting
10. Income Tax Law and Practice
11. Auditing
12. RDBMS
13. Corporate Accounting
14. Management Accounting
15. Fundamentals of C++ Programming
16. Programming in C ++
17. Accounting Package – Tally

**(b) Electives (4)**

1. Operating system
2. Business Mathematics
3. Management Information System & ERP
4. Internet and E-Commerce

**(c) Allied Elective (4)**

1. Business Organization
2. Web designing using HTML
3. Business Statistics
4. Visual Basic Programming

**Part IV**

1. Non Major Elective(2 courses)
2. Skill based elective(4 courses)

3. Environmental Studies (1 course)

4. Value education(1 course)

**Part V**

1. Extension Activities (1)

### SYLLABUS FOR B.COM (CA)

Paper No	Course Title	Credits	INT	EXT	Total	Hours
1	PART – I Tamil	3	40	60	100	6
2	PART – II English	3	40	60	100	6
3	PART – III Major - Financial Accounting – I	4	40	60	100	5
4	PART – III Major - Principles of Information Technology	4	40	60	100	5
5	Allied - Business Organization	4	40	60	100	5
6	Value Education	3	40	60	100	3
	TOTAL	21				30
1	PART – I Tamil	3	40	60	100	6
2	PART – II English	3	40	60	100	6
3	PART – III Major - Financial Accounting-II	4	40	60	100	6
4	PART – III Major – Business Application of MS-Office	4	40	60	100	5
5	Allied- Web Designing Using HTML	4	40	60	100	5
6	PART IV - Environment Studies	2	40	60	100	2
	TOTAL	20				30
1	PART – I Tamil	3	40	60	100	6
2	PART – II English	3	40	60	100	6
3	PART – III Major - Financial Accounting-III	4	40	60	100	5
4	Allied - Business Statistics	4	40	60	100	5
5	Elective - Operating System	3	40	60	100	4
6	PART IV - Skill Based Elective-EDP	2	40	60	100	2
7	ONME- Accounting Fundamentals	2	40	60	100	2
	TOTAL	21				30
1	PART – I Tamil	3	40	60	100	6
2	PART – II English	3	40	60	100	6
3	PART – III Major - Modern Banking	4	40	60	100	4
4	PART – III Major - Programming in C	4	40	60	100	4
5	Allied - Visual Basic Programming	4	40	60	100	4



6	Elective - Business Mathematics	3	40	60	100	3
7	PART IV - Skill Based Elective-Creative Advertising	2	40	60	100	2
8	ONME- Banking Theory Law & Practice	2	40	60	100	2
	TOTAL	25				31
1	PART – III Partnership Accounting	4	40	60	100	5
2	PART – III Cost Accounting	4	40	60	100	5
3	PART – III Income Tax Law and Practice	4	40	60	100	5
4	PART – III Auditing	4	40	60	100	5
5	PART – III RDBMS	4	40	60	100	5
6	Elective –Management Information System & ERP	3	40	60	100	3
7	PART IV- Skill Based Elective-Business Law	2	40	60	100	2
	TOTAL	25				30
1	PART III -Corporate Accounting	4	40	60	100	5
2	PART III -Management Accounting	4	40	60	100	5
3	PART III – Fundamentals of C++Programming	4	40	60	100	5
4	PART III - Programming in C++	4	40	60	100	5
5	PART III –Accounting Package - Tally	4	40	60	100	5
6	Elective – Internet and E-Commerce	3	40	60	100	5
7	PART IV - SBEC - International Business	2	40	60	100	3
8	PART V - EA –Extension Activity	3	40	60	100	2
	TOTAL	28				33

## **PART III CORE - Financial Accounting – I**

**I Year**

**I Semester**

**Total Contact Hours: 75**

**Credit: 4**

### **Unit – I**

Meaning of book keeping and accountancy – Definition, objectives, function and limitations of accounting – Classification of accounts – Rules of double entry system – Advantages of double entry system – Accounting concepts and conventions.

### **Unit II**

Preparations of Journal, Ledger and trail balance, subsidiary books – Rectification of error – Meaning and types of errors.

### **Unit III**

Depreciation accounting– Method of depreciation – Straight line method, Written down value method, Annuity method, Sinking fund method and Insurance policy method.

### **Unit IV**

Preparation of final accounts of a Sole Proprietor.

### **Unit V**

Account of non-trading concerns.

### **Text Book:**

1. Fundamentals of Advanced Accounting - R.S.N.Pillai and Bagavathi – / S.Chand& Co., New Delhi / 3<sup>rd</sup> Revised Edition, 2012

The Ratio between theory and problem should be 25% & 75%.

### **Reference Books:**

1. An Introduction to Accounting – Grewal T.S / S Chand & Co., New Delhi / Edition 1998.

2. Advanced Accountancy – R.L, Gupta and Radhaswamy / Sultan Chand & Sons, New Delhi./ 13<sup>th</sup> revised Edition 2007

3. Financial Accountancy – Jain &Narang / Kalyani Publishers./17<sup>th</sup> Edition, 2011.

4. An introduction to Accountancy - Maheswari S.N / Vikas Publishing House PVT Ltd., Delhi./17<sup>th</sup> Edition

## **PART III CORE- PRINCIPLES OF INFORMATION TECHNOLOGY**

**I YEAR**

**I SEMESTER**

**Total Contact Hours: 75**

**Credit - 4**

### **Unit I:**

Introduction to Computers: Definition, characteristics and generation of computers- elements of computers-Hardware-CPU-Primary and secondary memory-Input and output devices. Computer Programming Languages-Machine-assembly-high-level language.

### **Unit II:**

Introduction –History of information-quality of Information-Information processing- Database-Characteristics of Data in database-DBMS-types of DBMS-Data Normalization.

### **Unit III:**

Internet & WWW- Introduction- Getting information on the internet-providing information on the internet-compiling information from the internet-internet access-basis-protocols-internet address-WWW-HTML-Web browsers-searching the web.

### **Unit IV:**

Multimedia Tools: Introduction-graphics effects & techniques-sound & music-video-multimedia author tools- Virtual reality.

### **Unit V:**

Applications of information technology- Computer in business and industry-computers in home-education and training-entertainment science and engineering & medicine.

### **Text books:**

1. Fundamentals of Computers 4/E: Rajaraman PHI-2001
2. Fundamentals of Information Technology by Alexis,Leon,Mathews Leoa Tata McGraw Hill, 3<sup>rd</sup> Edition

### **Reference Book:**

Information Technology by Sathis Jain, BPB Publications-New Delhi

## **ALLIED - BUSINESS ORGANIZATION**

**I Year**

**I Semester**

**Total conduct hours: 75**

**Credit: 4**

### **Unit I**

Nature of business – Division of business – Types of trade – Objective of business – Requisites for success in modern business – Qualities of good business – Business man – Evolution of business, industry revolution, economic and political consequences.

### **Unit II**

Ownership and size of business firms – Sole proprietorship – Partnership – Cooperative society and Joint stock company – Ideal form organization – Choice of suitable form – Features, merits and demerits – Evaluation – Distinction between different forms.

### **Unit III**

The economics of size criteria for measurement – Economics of large scale production – Social evil of big business – Reason for survival of small business – Optimum form – Factors affecting optimum size – Representative firm – External economics.

### **Unit IV**

Government and business – Government regulation in business activity and industrial policy in India – Public utilities management – Price policy – Special problems in managing public utilities.

### **Unit V**

Trust-Societies – NGO's characteristics - Management problems.

### **Text Book:**

Fundamentals of business organization – Y.K.Bhushun / Sultan Chand & Sons Ltd., New Delhi/ 15<sup>th</sup> Revised Edition, 2000.

### **Books reference:**

1. Business organization and management – Jagadishparkash/ KitabMahal, Publisher, Allahabad/Edition 2001
2. Business organization and management – V.K.Bhushan / S.Chand publication / reprint 2003
3. Business organization– S.M.Sundaram / S.Chand publication / edition 1999

## **PART-III CORE -FINANCIAL ACCOUNTING: II**

**I Year**

**II Semester**

**Total conduct hours: 90**

**Credit: 4**

### **UNIT –I**

Consignment - Treatment of normal loss and abnormal loss - Calculation of unsold stock - Goods send at cost price and invoice price - Accounting for goods sent on sale or return basis.

### **UNIT-II**

Joint Venture - Meaning and methods of keeping books of accounts.

### **UNIT –III**

Single entry system of book keeping - Conversion of single entry to double entry system.

### **UNIT-IV**

Bills of exchange - Trading and accommodation bills – Renewals - Dishonor due insolvency - Retiring of bills.

### **UNIT-V**

Branch accounts (excluding foreign branches) - Dependent branches - Independent branches - Goods and cash-in-transit - Inter branch transactions. Departmental accounts - Allocation of expenses - Inter departmental branches.

### **Text Book:**

1. Fundamentals of Advanced Accounting (Financial Accounting- R.S.N.Pillai and Bagavathi / S.Chand& Co., New Delhi / 3<sup>rd</sup> revised Edition, 2012

### **Reference Books:**

1. Advanced Accountancy – R.L, Gupta and Radhaswamy / Sultan Chand & Sons, New Delhi./ 13<sup>th</sup> revised Edition 2007
2. Financial Accountancy – Jain &Narang / Kalyani Publishers./17<sup>th</sup> Edition, 2011.

**The ratio between theory and problem should be 25% & 75%**

## **PART-III CORE – BUSINESS APPLICATION OF MS-OFFICE**

**I Year**

**II Semester**

**Total Contact Hours: 75**

**Credit: 4**

### **UNIT – I**

Office Automation – Microsoft word – Creating a word document – Working with word document - Moving correcting and inserting text – Printing a document.

### **UNIT – II**

Editing word document – Selecting Copying, Moving text-using redo and undo features – spell check-formatting text – inserting page numbers- headers and footers – using tables and graphics.

### **UNIT –III**

MS Excel – Building spread sheet – selecting worksheet items – using auto fill – adding and moving information –creating and coping formulas –naming ranges –using functions – crating enhancing and printing a chart overview of power point.

### **UNIT- IV**

MS-Access – Creating a new database – creating a new table- saving – creating primary key –adding fields, deleting fields- changing the views and moving fields.

### **UNIT – V**

Entering and editing data – adding records – inserting and deleting records – adjusting column width and hiding columns – finding records-sorting records – querying a database-creating a new query-saving, editing and sorting the query – creating and using forms – creating a auto form – entering and editing data using a form and saving creating a new form from scratch – adding fields to form – using reports – wizards – creating and printing reports.

### **Text Book:**

Fundamentals of computer-II Edtion – V.Rajaraman – PHI – 1998

### **Reference Books:**

1. Windows XP Professional black book, the ultimate user's Guide, Published by Dream tech new Delhi.
2. PC Software for windows made simple – R.K.Taxali, TMH -1998.
3. Computer & Information Processing – William M.Fuori and LawernceJ.Aufiero.

### **I - MS WORD**

1. Type the minutes of MD meeting, Report of the Meeting, Agenda and perform the Following operations:

Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check

Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.

2. Prepare an invitation for the college function using Text boxes and clip parts.

3. Design a Voucher by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

4. Prepare a Time Table for your class and perform the following operations:

Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns, Change of Table Format, changing Cell Space and Apply attractive Colors to the cell.

5. Prepare a Staff meeting letter for 10 members in different Colleges using mail merge Operation.

6. Prepare Curriculum Vitea using templates and wizards

## **II - MS EXCEL**

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following Operations:

Enter the data, Total, Average, and Result by using arithmetic and logical functions and sort the Worksheet in ascending order

2. Prepare a Payroll for a Company minimum of 10 employees

3. Insert a Chart in Worksheet to compare the yearly sales of two car companies.

## **MS POWERPOINT**

1. Design presentation slides for a car invented by you to explain to your higher authorities.

The slides must include name, brand name, special features, price, special offer etc. Add audio effects. The presentation should work in manual mode.

2. Design presentation slides for your College Result details for 5 levels of hierarchy of a using organization chart.

3. Design slides for your favorite advertisement in TV channel. The Presentation transactions are Top down, Bottom up, Zoom in and Zoom out. - The presentation should work in Custom mode.

## **MS-ACCESS**

1. Gather price, quantity and other descriptions for five products and enter in the Access table And create an invoice in form design view.

2. Create forms for the simple table ASSETS.

2.1 Create report for the PRODUCT database.

**Reference Books:**

1. Microsoft Office 2007 by Greg Perry-Pearson Education, Low Price Edition 2007
2. Working in Microsoft Office by Ron Mansfield, Tata McGraw Hill Publishing,  
New Delhi- 110008-1997



## **PART-III ALLIED – WEB DESIGNING USING HTML LAB**

**I Year**

**II Semester**

**Total Contact Hours: 75**

**Credit: 4**

### **Unit I**

Introduction to HTML-The Structure of HTML Program.

### **Unit II**

Popular HTML Commands: Text formatting-paragraph breaks-Line breaks-Heading styles-Drawing lines-Bold-Italics-underline-centering text-images.

### **Unit III**

Types of lists-ordered list-unordered list-tables-width & border attribute-cell padding-cell spacing attribute-col span and row span attribute.

### **Unit IV**

Linking Documents-links-external document reference-Internal document reference-Image as hyperlink.

### **Unit V**

Frames-Forms-buttons.

### **LIST OF PROGRAMS:**

1. Create a simple webpage.
2. Add images to the webpage.
3. Format the text with physical styles.
4. Create a greeting card including marquee tag.
5. Create a hyperlink using text in your webpage.
6. Create a hyperlink using image in your webpage.
7. Program to list the items in ordered lists.
8. Program to list the items in unordered lists
9. Create a glossary style listing  
eg. Dictionary listing
10. Create and format the table
11. Create frames
12. Create a webpage to communication between frames
13. Create a resume using html forms.
14. Create a authentication form
15. Create a webpage for your department.

**Reference Books:**

HTML Complete 2<sup>nd</sup> Edition, BPB Publications New Delhi 10001, year 2002

HTML for the World Wide Web by Elizabeth Castro, 5<sup>th</sup> Edition, 2006

**PART-III CORE– FINANCIAL ACCOUNTING –III**

**II Year**

**III**

**Semester**

**Total Contact Hours :75**

**Credit: 4**

**UNIT-I**

Royalties accounting (including Sub-lease)

**UNIT-II**

Insolvency accounts of Individuals and firms

**UNIT-III**

Hire purchase accounting –two methods of accounting for hire purchase complete and partial repossession

**UNIT-IV**

Fire Insurance Claims-average clauses-loss of stock –loss of profit policy. Voyage accounts

**UNIT-V**

Preparation of value added statements – format and content of value added statement.

**Text Books:**

Advanced Accountancy by R.S.N.Pillai & Bagavathi/ S.Chand & company / 2<sup>nd</sup> Edition.

**Reference Books**

- 1.Advanced Accountancy by S.P.Jain&K.L. Narang/ Kalyani Publication/17<sup>th</sup> Edition, 2011
- 2.Advanced Accountancy by R.L.Gupta and M.Radhaswamy/Sultan Chand & Sons Educational Publishers, New Delhi/13<sup>th</sup> revised edition, 2007

**The Ratio between theory and problem should be 25% & 75%.**

## **PART-III ALLIED– BUSINESS STATISTICS**

**II Year**

**III**

**Semester**

**Total conduct hours: 75**

**Credit: 4**

### **UNIT-I**

Introduction – Meaning - Definition – Functions – Importance - Limitation of its uses –sampling Designs - Simple random sampling - Restricted Random sampling – Stratified sampling - Systematic sampling – Merits - Demerits

### **UNIT-II**

Collection of Data - Primary and secondary data - Direct Personal observation - Indirect oral Interview –Information through Agencies - Mailed Questionnaire - Schedules sent through Enumerators - Sources of secondary data - Diagram –Introduction – Advantages - Limitation of a diagram - Rules for making a diagram - Types of diagram – Bar diagram – Subdivided diagram - Percentage bar diagram - Pie diagram - General rules - Difference between diagram and graph –Graphic representation – Histogram - Frequency polygon – Frequency curve - ogive or cumulative frequency curves.

### **UNIT-III**

Measures of central Tendency including combined measures – Dispersion - Methods of measuring dispersion – Range – Uses - Inter Quartile range - Quartile deviation, Mean deviation - Co-efficient of mean deviation - Standard deviation - Uses – Skewness – Meaning - Karl Pearson’s co-efficient of Skewness - Bowley’s co-efficient of skewness – Moments - Kurtosis.

### **UNIT-IV**

Correlation analysis – Introduction - Definition – Significance of the study of correlation-correlation and causation- Types of correlation-Karl Pearson’s coefficient of correlation –properties of probable error-standard error-Regression analysis-Introduction-definition –uses-significance of regression study-correlation and mathematical properties.

### **UNIT-V**

Index Numbers-Introduction-meaning-definition-uses-Types of Index Numbers- Interpretation of index Numbers-problems of construction-Laspeyre’s Method –Paasche’s Method-Bowley’s Method –Fisher ‘s Ideal Method-Marshall-Edge worth Method-Kelly’s Method-Quantity Index Number-value Index Numbers-Time Reversal test –Factor reversal test-consumer price index-Family Budget-Limitation of Index numbers.

**Text Book:**

Statistical Methods - M.Manoharan / Palani Paramount Publication/Second enlarged and revised edition 2004.

**Books Recommended**

Business Statistics- S.P.Gupta/ Sultan chand& sons / first edition 2009

**The ratio between theory and problem should be 25% & 75%.**

## **PART III ELECTIVE– OPERATING SYSTEM**

**II Year**

**III Semester**

**Total Contact Hours: 60**

**Credit: 3**

### **Unit I:**

Introduction: Definition-Operating System Objectives & functions- Operating System as a resource manager, operating system as a user/computer interface-evolution of OS-serial processing, batch processing, multiprogramming, time sharing system.

### **Unit II:**

Process Management: Process & threads- process of concurrency-mutual exclusion-semaphores-message passing-deadlock-principles-prevention-avoidance-detection.

### **Unit III:**

Memory Management: Memory management requirements –relocation, protection, sharing, logical organization, physical memory-virtual memory, paging, segmentation, combined paging & segmentation-protection& sharing-Os s/w-fetch policy, placement & replacement policy.

### **Unit IV:**

I/O Management & disk scheduling: I/O devices-organization of the I/O functions-operating system design issues-I/O buffering-disk scheduling.

### **Unit V:**

File Management: Overview-File organization & access-file directories-file sharing-record blocking-secondary storage management

### **Text Book**

Operating System by William Stalling, 4<sup>th</sup> Edition,2001

### **Reference Book:**

Operating system by Stuart E.Madnick, John J.Donovan.McGrawhill International Edition

## **SBEC-ENTREPRENEURSHIP DEVELOPMENT**

**III Year**

**III Semester**

**Total Contact Hours :30**

**Credit: 2**

### **UNIT-I**

Introduction: Entrepreneur - Definition emergence of entrepreneurial class - theories of entrepreneurship - characteristics of entrepreneur.

### **UNIT-II**

Search for a business idea: Sources and selection - project classification and identification - constraints - steps for starting a small industry selection of type of organization.

### **UNIT-III**

Entrepreneurial behavior: Innovation and entrepreneur - role of an entrepreneur in economic growth as an innovator - illustrative cases of innovative entrepreneurship - social responsibility.

### **UNIT-IV**

Project finance - sources of project finance, credit facilities - evaluation by financial institutions lease financing.

### **UNIT-V**

Incentives and subsidies: Central Government schemes and State Government Schemes - Incentives to SSIs.

### **Text Book:**

1. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi

### **Reference Books**

1. Siner A. David, Entrepreneurial Megabooks, John Wiley & Sons, New York.

2. PrasannaChandra : Project Preparation, Appraisul, Implementation, Tata McGraw Hill, New Delhi.

3. Holt: Entrepreneurship, New Venture Creation, Prentice Hall of India

4. Gupta CB and Srinivasan NP: Entrepreneurial Development, Sultan Chand & Sons, New Delhi

## **PART IV ONMEC- ACCOUNTING FUNDAMENTALS**

**II Year**

**III Semester**

**Total conduct hours: 30**

**Credit: 2**

### **Unit I**

Introduction – book keeping – Accounting Principles – Objectives – Concepts – Classification of accounts – advantages and Limitations of Double entry system.

### **Unit II**

Books of original entry – Journal – Journal Proper – Compound entry.

### **Unit III**

Subdivision of Journal – Subsidiary books – purpose – purchase, sales, purchase return, sales return and cash book (single column only)

### **Unit IV**

Books of Journal entry – ledgers – purpose – ruling and balancing of the Ledger account.

### **Unit V**

Trial Balance – meaning- importance – preparation.

### **Text Books:**

Advanced Accountancy – R.S.N.Pillai and Bagavathy./Konark Publisher PVT Ltd /2<sup>nd</sup> Edition.

### **Reference Books**

1. Jain & Narang – Advanced Accountancy/Kalyani Publishing ,Bangaluru/17<sup>th</sup> Edition.
2. R.L.Gupta- Advanced Accounting/Sultan chand& son / New Delhi/ 5<sup>th</sup> Edition.
3. Arulanandam& Raman-Advanced Accountancy/Himalaya Publishing house / 5<sup>th</sup> Edition.



## **PART-III –CORE - MODERN BANKING**

**II Year**

**IV Semester**

**Total contact Hours : 60**

**Credit: 4**

### **UNIT – I**

Origin of banking – definition – classification of banks based on operations and size or area of operations. Commercial banks – functions – modern trend in deposit mobilization and lending – innovative lending schemes – merchant banking – credit cards & debit cards – ATM etc.

### **UNIT –II**

Banker and Customer – meaning – definition – relationship – general and special relationship – obligation to honour Cheque – lien – obligation to maintain secrecy of customer's accounts.

### **UNIT –III**

Types of deposits – savings deposit – current deposit – fixed deposit – fixed deposit receipt and its legal implications – passbook – meaning and maintenance – effect of entries favourable to bankers – special type of customers – general procedure for opening account – minors, limited companies, non-trading concerns – joint account. Types of advances – loan – cash credit – over draft – secured advances – modes of creating charges – lien – pledge – mortgage – hypothecation.

### **UNIT – IV**

Cheque – meaning – definition – essentials –crossing – types of crossing – types of endorsement – making – significance – material alternation & immaterial alternation.

### **UNIT – V**

Paying banker – duties – circumstances for dishonour of cheques – collecting banker – duties.

### **Text Book:**

Banking Theory, Law and Practice-E.Gordon and K.Natarajan / Himalaya Publication/22<sup>nd</sup> revised Edition, 2010

### **Books Recommended:**

1. Banking Theory ,Law and Practice-K.P.M.Sundaram&P.N.Varshney / Sultan Chand & sons /Thirty/ Sixth revised edition 1999.
2. Banking Theory ,Law and Practice-Sundaram&Tannan / Indian Law house/20<sup>th</sup> edition reprint 2004
3. Principles of Bank Management - Vasant Desai / Himalaya Publication / 1<sup>st</sup> Edition 1993

## **PART III CORE – PROGRAMMING IN C**

**II Year**

**IV Semester**

**Total Contact Hours: 60**

**Credit: 4**

### **UNIT –I**

Introduction to C Language- Importance of C – Structure of C program – C Character set - Identifiers – keywords – Data type – Constants – variables – declarations – expressions – operation – arithmetic operators. Unary operator – Relational and Logical operators – assignment operators – The conditional operators.

### **UNIT – II**

Storage classes: Automatic, Register. Static and External classes, control structures decision control structure – Loop control structure – case control structure – data input; and output; get char, putchar, scanf, printf, get, puts.

### **UNIT –III**

Arrays: definition – One dimensional array-Two dimensional arrays – multidimensional arrays, strings and string functions, strcpy, strlen, strcat, strcmp.

### **UNIT –IV**

Functions –User defined functions –structures and Union.

### **UNIT –V**

Pointer, file management in C – Defining and opening a file – closing file – I/O operation file – Error handling – command line argument.

### **Text Book**

E.Balagurusamy, Programming in ANSIC, Edition 2.1, Edition Tata McGraw Hill Publishing Companion 2002

### **LIST OF PROGRAMS**

1. Create a program to find me sum and average of two numbers.
2. To check whether the given numbers in prime (or) not.
3. Armstrong Checking.
4. Perfect number checking
5. Matrix multiplication
6. Matrix addition
7. Adam number checking
8. Program to check the biggest of three numbers.

9. Program to convert numbers into words.
10. Program to count the number to odd, even, positive and negative numbers.
11. Program to arrange the items in alphabetical order.
12. Program using string functions.
13. Factorial of a number using recursive function.
14. Program using structures and unions.
15. Write a program to create a file with following field.

- ❖ Name
- ❖ Register Number
- ❖ Marks (5 Subjects)
- ❖ Total
- ❖ Average
- ❖ Result

### **Reference Books**

1. E. Balagurusamy, programming in ANSIC, Edition 2.1, Edition, Tata MC Hill Publishing Companion, 2002.
2. Let us C – Yashvanth kanetkar, Edition 3 BPB Publications 1999.
3. M.G. Venkateshmoorthy, Programming Techniques through c A Beginners companion person Education, New Delhi 2002.
4. S.S. Khandare programming in C & C++ Chanda & Company & Ltd, New Delhi. 2002.

## **PART III ALLIED – VISUAL BASIC PROGRAMMING**

**II Year**

**IV Semester**

**Total contact hours: 60**

**Credit: 4**

### **Unit I**

Introduction to Visual Basic 6.0-Advantages of VB-starting VB.

### **Unit II**

Integrated Development Environment-Menu bar-Toolbar-Toolbox-Properties window-Project Explorer window-Coding Environment-Compiling the Program.

### **Unit III**

Controls-textbox-label button-frames-image box-picture box-difference between option button & check box-list box-combo box-timer control. VB components-Rich Text box-Common Dialog control-calendar control-slider-progress bar-status bar.

### **Unit IV**

Designing user Interfaces-Menus-Toolbars &Tab strips

### **Unit V**

Connecting to Databases-DAO,RDO,ADO-generating Reports

### **List of Programs**

1. Design a Form with Text Box, Labels and Command Button to display your Bio-data
2. Design a Form to display the list of products by using list box control
3. Design a form for a Food Menu that is available in hotel using option buttons (Radio/Check Box).
4. Design a form to display an advertisement for a newly imported car in your company with animation effects.
5. Design a form to display the Tally Editor using Menus and Tabs. Design the Sub menus also.
6. Design a Form to perform Working Capital Analysis by declaring Finance Function using Flex Grid control.
7. Design a Form to compare the yearly sales of two Departmental Stores using Line and Chart Controls by declaring variables.
8. Design a Form to present product details like purchases, sales, profit etc. by declaring array functions and present the details in a Rich text Box(RTB).
9. Design a form to display the stages involved in manufacturing a Product using slider control.

10. Design a Chelan of a Indian Bank to pay amount in your account.
11. Design a Form to display the highlights of the Budget using option button and Animation.
12. Design a Super market Bill to display the Sales Invoice, and create Data Base using Data control, Option Button, Check Box, Date picker etc.
13. Design the Form to create a database for 10 customers using DAO control.
14. Design a Form to display the inventory control records using data object.
15. Design an Employee Payroll using ADO control

**Text Book**

The Complete reference Visual Basic 6 by Neol Jereke, Tata MC-Hill Publications new Delhi,2001

**Reference Book**

Visual Basic Projects by GaGawSahoo, 1<sup>st</sup> edition-2002

## **ELECTIVE– BUSINESS MATHEMATICS**

**II Year**

**Total Contact Hours: 45**

**IV Semester**

**Credit: 3**

### **UNIT – I**

Average- Mixtures-ratios and proportions-variation-Computation of simple and compound interest- Discounting of bills.

### **UNIT –II**

Permutation and combination – Rules - fractional notation – Circular Permutations complementary theorems – Restricted Permutations

### **UNIT -III**

Interpolation and Extrapolation

### **UNIT –IV**

Theory of probability – Various schools of thoughts – theorems – conditionals probability – Baye’s theorem – Mathematical Expectation.

### **UNIT – V**

Theoretical Distribution: Binominal, Poisson and Normal distribution.

### **Text Book:**

Business Mathematics-D.C.Sanchetti&V.K.K.Kapoor/Sultan Chand & sons, New Delhi/11<sup>th</sup> Edition.

### **Reference Book:**

1. Business Mathematics-Aggarwal, Vrinda Publication, Delhi/ 1<sup>rd</sup> Edition
2. Business Mathematics – M.Mahonaran & C.Elango/Palani Paramount Publication, Palani /2<sup>nd</sup> Edition.

## **SBEC– CREATIVE ADVERTISING**

**II Year**

**Total contact Hours : 30**

**UNIT-I**

Advertising-meaning-definition-objectives-different kinds-advantages-and objections.

**UNIT-II**

Advertisement copy-Qualities of Good Advertisement copy.

**UNIT-III**

Advertisement media-factors to be considered in the selection of media-various advertising media.

**UNIT-IV**

Advertising Budget-measuring the effectiveness of advertising – pretests-post-tests.

**Text Book:**

Modern Marketing principles and practices-R.S.N.Pillai&Begavathi/ S. Chand & Company Ltd., New Delhi/third Edition

**Reference Books:**

Marketing - Rajan Nair &Sanjith .R Nadir/sultan chand& sons, New Delhi/Seventh Edition.

**IV Semester**

**Credit: 2**

## ONME– BANKING THEORY LAW & PRACTICE

**II Year**

**IV Semester**

**Total contact Hours : 30**

**Credit: 2**

### **UNIT-I**

Definition of banking-banker-customer-the relationship between a banker and a customer-Statutory obligation to honor cheques-Banker's Lien-Duty to maintain secrecy to customer's account.

### **UNIT-II**

General precautions for opening account-opening of an account-procedure saving account-current account –Fixed deposits

### **UNIT-III**

Negotiable Instrument-Bills of Exchange, Promissory Note, cheque-Definitions  
Features of a cheque

### **UNIT-IV**

Crossing of cheques

### **UNIT-V**

Loans and Advances Principles of lending

### **Text Book:**

1. Banking Theory Law and Practice-E.Gardon&K.Natarajan / Himalaya Publication/20 Revised edition 2010

### **Reference Book:**

1. Banking Law and Practice- K.P.M.Sundaram& P.N Varshney/ Sultan Chand & Sons / Thirty-Sixth revised Edition,1999

2. Banking Law and Practice- Sundaram&Tannan/ Indian Law House Publication/20<sup>th</sup> Edition Reprint 2004

3. Principles of Bank Management – Vasant Desai/ Himalaya Publication/ 1<sup>st</sup> Edition 1993.



## **CORE– PARTNERSHIP ACCOUNTING**

**III Year**

**V Semester**

**Total contact Hours : 75**

**Credit: 4**

### **UNIT-I**

Partnership- Meaning, Definition-Partnership deed- Fixed and Fluctuating capital accounts - Past adjustments and guarantees.

### **UNIT-II**

Admission of partners- calculation of new ratio and sacrificing ratio Treatment of goodwill- Revaluation of assets and liabilities-Adjustment of capital

### **UNIT-III**

Retirement and death of a partner- Accounting treatment –settlement of amount due to legal representative- Joint-life-policy and methods of its accounting treatment.

### **UNIT-IV**

Dissolution of firm- Insolvency of partners-Garner vs. Murray case -methods of Piecemeal distribution.

### **UNIT-V**

Amalgamation of firm and sale to a company

### **Text Book**

Advanced partnership accounting by S.P.Jain&Narang/ Kalyani Publisher / 18<sup>th</sup> Edition.

### **Reference books:**

1. Advanced Accounting by R.L.Gupta&Radhaswamy/ Sultan chand& son II volume /13<sup>th</sup> edition 2007.
2. Advanced Accounting by R.S.N.Pillai&Bagavathi/Konark Publisher PVT Ltd.,/ 2<sup>nd</sup> Edition

**The ratio between theory and problem should be 25% & 75%**

## **PART III CORE -COST ACCOUNTING**

**III Year**

**V Semester**

**Total contact Hours: 75**

**Credit: 4**

### **UNIT-I**

Definition of costing-importance –uses-objects-advantages-difference-between cost and financial accounting-installation of costing system –analysis and classification of cost-Preparation of cost sheet.

### **UNIT-II**

Materials-Purchase procedure –requisition of material control –recording and controlling of material department-maintenance stores-minimum level-economic order quantity- Perpetual inventory-control over wastage and scrap and spoilage.

### **UNIT-III**

Methods of remunerating labour-incentive schemes-idle time –control over idle time Labour turnover-measurement.

### **UNIT -IV**

Accounting overhead-fixed and variable overheads of changing overheads-allocation and apportionment-absorption-Distinction Between works overheads, administrative, overhead, selling and distribution of service overheads.

### **UNIT-V**

Process costing-normal loss-abnormal loss - abnormal gain-equivalent production (Excluding by –products and joint products)

#### **Text Book:**

Cost Accounts- S.P.Jain&K.L.Narang/ Kalyani Publishers / 7<sup>th</sup> Edition

#### **Reference Books:**

1. Cost Accounts- P.P.DasGupta/ Sultan chand& Sons, New Delhi/ 7<sup>th</sup> Edition
2. Business Organization& Management – V.K. Bhushan/ S.Chand/ Reprint 2003

**The ratio between theory and problem should be 25% & 75%**

## **CORE–INCOME TAX LAW AND PRACTICE**

**III Year**

**V Semester**

**Total contact Hours : 75**

**Credit: 4**

### **UNIT-I**

Income tax Act-meaning of income –important definitions under the Income tax Act-  
Scope of the total Income –Residential status –Income exempt from tax-capital, revenue-  
Agricultural Income

### **UNIT-II**

Income from salaries-scope of salary income-taxable perquisites of perquisites-  
deduction from salary income. Income from the house property-definition of annual value-  
deduction from annual value.

### **UNIT-III**

Income from business and profession-basic principles of arriving at business Income-  
Losses incidental to trade –specific deductions in computing income from business-general  
deductions-instances of general deductions under section 37 (1)-specific disallowances under  
the act.

### **UNIT -IV**

Income under capital gains, short term and long term capital gains-transfer of capital  
assets-Certain transactions not included as transfer-computation of capital gains-cost of  
acquisition-Cost of improvement of cost-capital gains under different circumstances –  
Exempted capital gains.

### **UNIT-V**

Income from other sources-deductions in computing income under this head.

### **Text Book:**

Income tax theory, law & Practice – T.S.Reddy&Y.HariPradad Reddy /new edition 2013-  
2014/Margam Publications.

### **Reference Books:**

1. Income tax law and practice –Bhagawati Prasad/wishwaprakasan publishers/28<sup>th</sup> edition.
2. Income tax law and practice-Gaur and Narang/Kalyanipublishers(2004)/32 revised edition.
3. Income tax and Law and practice-Mehrotra/SathyaBhawanPublications(2009-10)/30<sup>th</sup> edition.

**The ratio between theory and problem should be 40% & 60%**

## **PART III CORE –AUDITING**

**III Year**

**V Semester**

**Total contact Hours: 75**

**Credit: 4**

### **UNIT-I**

Auditing its origin-Definition –objectives-Deduction of errors-deduction or Frauds-Advantages-distinction between auditing and accountancy-qualification and quality of and auditor

### **UNIT-II**

Various kinds of audit-Private audit it statutory audit-Periodic audit-continuous audit. Balance sheet audit-cost audit – management audit.

### **UNIT-III**

Vouchers meaning-Definitions-objectives-Vouching of receipts and payments.

### **UNIT-IV**

Appointment of Auditors-Rights and powers of Auditors- Duties-Liabilities of the company Auditor.

### **UNIT-V**

Investigation- Various classes of investigation-Different between audit And investigation.

### **Text Book:**

Auditing-D.P.Jain/ konark publishers pvt ltd/2<sup>nd</sup> revised edition (2008)

### **Reference Books:**

.Practical Auditing / B.N.Tandon/S.Chand& Company ltd/13<sup>th</sup> Revised Edition 2001.

## PART III CORE-RDBMS

**III Year**

**V Semester**

**Total Contact hours: 75**

**Credit:**

### **4UNIT I**

Introduction: Purpose of data base system – view of data – data models – database languages – Transaction management – Storage management – Database Administrator – Data base users – overall system structure.

### **UNIT – II**

Basic concepts – Design issues – Mapping Cardinalities – keys – E-R Diagrams – Weak entity sets – Extended E-R features – Design of an E-R Database Scheme – Reduction of an E-R Scheme to table.

### **UNIT – III**

Relational Model: Structure of relational databases – Relational algebra the tuple relational calculus – the domain relational calculus – Extended relational – Algebra operations – modification of the database views.

### **UNIT-IV**

Other Relational Language & Integrity Constraints: Query by Example – Query – Data log –domain constraints – Referential Integrity – Assertions – Triggers – Functional dependencies.

### **UNIT – V**

PL/SQL – relationship between SQL and PL/SQL – advantage of PL/SQL –arithmetic and expressions in PL/SQL – loops and conditional statements in PL/SQL – exception handling-cursor management-triggers-functions and procedures.

### **Text Book**

1. Database system concepts(3<sup>rd</sup> edition) –Abraham Silberschtz. Henry F. Korth, L.Sudershan, MCG Hill international editions ,1997

### **Reference Books**

1. S. AT' RR-Ds techniques for design, performance and management – John wiley & son
2. James W. Martin N-Principles of database Management –Prentice Hall,1979.
3. C.I.Data – An Introduction to DBMS-addition Wesley,1981.

## **PART III ELECTIVE –MANAGEMENT INFORMATION SYSTEM & ERP**

**III Year**

**V Semester**

**Total Contact Hours: 45**

**Credit: 3**

### **Unit I**

Introduction to IS – Why IS – Why business need IT – fundamentals of IS –Overview of IS – solving business problems with IS –developing IS solutions.

### **Unit II**

**IS for business operations** – Business IS – marketing, manufacturing human resources, accounting and financial information system – Transaction processing system.

### **Unit III**

Management information system and decision support system- Managing IT – Managing information resources and technologies.

### **Unit IV**

Enterprise Resource Planning (ERP): an overview – benefits of ERP- ERP and related technologies – Business process reengineering.

### **Unit V**

Data warehousing – data mining – online analytical processing – supply chain management.

ERP implementation - ERP implementation life cycle - ERP and E Commerce – ERP and Internet.

### **TEXT BOOKS:**

1. James O Brien, “Management Information Systems for managing IT in the Internetworked enterprise”, 4th edition, tata MC Graw HillPublishing company Ltd, NewDelhi, 1999 (Unit I, II and III).

2. Alexis Leon, “ERP Demystified”, Tata Mc Graw Hill publishingCompany Ltd, New Delhi, 2000 (Unit IV and V).

### **REFERENCE BOOKS:**

WS Jawadekar, “Management Information System”, Tata Mc Graw

## **PART-IV-SBEC-BUSINESS LAW**

**III Year**

**V Semester**

**Total contact Hours : 30**

**Credit: 2**

### **UNIT-I**

Indian contract Act-Definition-Essential elements of a valid contract

### **UNIT-II**

Quasi contract-Performance of contract.

### **UNIT-III**

Discharge of contract-Remedy for breach of contract.

### **UNIT-IV**

Consumer production Act.

### **Text Book:**

Elements of Mercantile Law-N.D.Kapoor/ Sultan Chand & Sons educational publishers/ 31<sup>st</sup> edition 2009

### **Reference Books:**

- 1.Business Law-R.S.N.Pillai and V.Bagavathi / S.Chand Publisher/ edition 2001
- 2.Company Law – Dr.Avtar Sing, Estern Book company, Lucknow, 11<sup>th</sup> edition.

## **PART III CORE -CORPORATE ACCOUNTING**

**III Year**

**VI Semester**

**Total contact Hours: 75**

**Credit: 4**

### **UNIT-I**

Accounting Procedure for issues of shares at par, at discount and at premium call in advance – calls in arrear for feature of shares –Re-issue of shares at discount and premium – underwriting of shares, redemption of preference-underwriting of shares, redemption of preference shares.

### **UNIT-II**

Valuation of shares and goodwill in joint stock companies

### **UNIT-III**

Meaning and definition of company-Kinds of joint stock companies-Formation of a company-commencement of business- Prospectors –issue of share capital-kinds of shares.

### **UNIT-IV**

Acquisition of business- Profit prior to incorporation-preparation of financial accounts-requirements as per schedule IV part I and II.

### **UNIT-V**

Amalgamation –Absorption-Internal and external reconstruction of joint stock companies.

### **Text Book:**

1. Advanced accountancy by R.L.Gupta&Radhaswamy, Sultan Chand &sons , Delhi. 13<sup>th</sup> Edition 2007
2. Corporate Accounting by T.S.Reddy&A.Murthy / Margham Publication, Chennai / 6<sup>th</sup> revised edition 2007, reprint 2010

### **Reference Book:**

1. Corporate accountant by R.L.Gupta&Radhaswamy.Sultan Chand &sons , Delhi. 13<sup>th</sup> Edition 2007
2. Advanced accounting by S.P.Jain&Narang ,Kalyani Publishers 17<sup>th</sup> Edition 2011./reprint 2005.
3. Corporate Accounting by S.N.Maheswari&S.K.Maheswari / Sultan Publisher/4<sup>th</sup> edition

**The ratio between theory and problem should be 25%&75%**



## **PART III CORE-MANAGEMENT ACCOUNTING**

**III Year**

**VI Semester**

**Total contact Hours: 75**

**Credit: 4**

### **UNIT-I**

Management accounting-meaning objectives-relationship between cost, financial and management accounting-financial statements analysis and interpretation – ratios - their significance-uses- their significance-limitations analysis for liquidity, profitability and solvency only excluding Projection through ratios.

### **UNIT-II**

Fund flow and cash flow analysis-forecasting of funds requirements

### **UNIT-III**

Standard costing and variance analysis (simple problem only)

### **UNIT-IV**

Marginal costing-Objects –advantages-limitations-Breakeven point(simple problem only)

### **UNIT-V**

Decision involving alternate choice-concepts of decision making- concepts of relevant and differential cost –steps in decision making –sales mix-exploring new markets-discounting products line-make or buy decisions-equipment replacement –shutdown or continue

### **Text Book:**

1. Management Accounting - Ramachandram&Srinivasan / Sriram Publication, Tiruchy / 11<sup>th</sup> edition 1997
2. Management Accounting – R.S.N.Pillai& V/Bagavathi / S.Chand& company LTD / 1<sup>st</sup> edition revised 1999.

### **Reference Book:**

1. Principles of Management Accounting-S.N.Maheswari/ sultan, Chand & sons,/ 13 revised edition 2001.

## **PART III CORE- FUNDAMENTALS OF C++ PROGRAMMING**

**III Year**

**VI Semester**

**Total contact hours: 75**

**Credit: 4**

### **UNIT I**

Principles of Object- Oriented Programming – A Look at Procedure and Object – Oriented Paradigm – Basic Concepts of Object – Oriented Programming – Benefits of OOP – Object-Oriented Languages – Applications of OOP . Beginning with C++ - What is C++? – Applications of C++ - C++ Statements – Structure of C++ Program.

### **UNIT II**

Tokens, Expressions and Control Structures – Tokens – Keywords – Identifiers – Basic & User – Defined Data Types – Operators in C++ - Operator Over Loading – Operator Precedence –Control Structures – Functions in C++ - The Main Function – Function Prototyping – Call By Reference – Return By Reference – In Line Functions – Function Over Loading – Friend and Virtual Functions.

### **UNIT III**

Classes and Objects – Introduction – Specifying a Class – Defining Member Function –Nesting of Member Functions – Private Member Functions – Arrays within a Class- Static Data Members – Static Member Functions – Array of Objects – Objects as Function Arguments – Friendly Functions – Pointers to Members. Constructors & Destructors – Constructors – Copy Constructors – Dynamic Constructors – Construction Two-Dimensional Arrays – Destructors.

### **UNIT IV**

Operator Over Loading -Type Conversion – Introduction – Defining Operator Over Loading – Over Loading Unary & Binary Operators – Over Loading Binary Operators using Friends – Manipulation of String Using Operators – Rules for Over Loading Operators – Types – Conversions.

### **UNIT V**

Inheritance – Extending Classes – Defining Derived Classes – Single, Multi Level Multiple. Hierarchical & Hybrid Inheritance – Virtual Base Classes – Abstract Classes.

### **Text Book**

**E. Balagurusamy**, “Object Oriented Programming with C++ ”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.

### **Reference Book**

Programming with C++ by D.Ravichandran, 17<sup>th</sup> reprint 2002

## PART III CORE- PROGRAMMING IN C++

**III Year**

**VI Semester**

**Total contact hours: 75**

**Credit: 4**

### **Unit I**

C++ Statements – Structure of C++ Program.

### **Unit II**

Operators in C++-Control Structures-Functions in C++.

### **Unit III**

Arrays-Constructors-Destructors

### **Unit IV**

Operator Overloading.

### **Unit V**

Inheritance.

### **LIST OF PROGRAMS**

1. Write a program to find the sum and average of 3 numbers.
2. Find GCD of the given two positive integers.
3. Find LCM of the given two positive integers.
4. To find the square and cube of the number using inline function.
5. Create a class to find the area and perimeter of the rectangle.
6. Create a class to implement the stack.
7. Create a class to implement the queue.
8. Write a program to find, the maximum using overloading function.
9. Write a program to overload unary minus operation.
10. Write a program to overload binary operation.
11. Write a program to illustrate the constructor.
12. Write a program to show static data member function.
13. Write a simple program to illustrate single inheritance.
14. Write a program to illustrate multilevel inheritance.
15. Write a program to illustrate multiple inheritances.

### **Reference Book**

E.Balagurusamy, “Object Oriented Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.

## **PART – III CORE - ACCOUNTING PACKAGE- TALLY**

**III YEAR**

**VI Semester**

**Total contact Hours: 75**

**Credit: 4**

### **Unit I**

Introduction about accounting-Tally Package-Company Creation-Calculator-Print option.

### **Unit II**

Group creation-ledger creation-single and multiple ledger creation.

### **Unit III**

Accounting Vouchers-receipt-Payment-Purchase-Sales-Contra-Journal-debit note-credit note.

### **Unit IV**

Inventory Vouchers-Cost unit and cost category-single and multiple stock group creation.

### **Unit V**

Trial balance-final accounts-cash flow-fund flow-ratio analysis-comparative analysis statement

### **List of the Programs:**

1. Program for Creation of Company.
2. Program for Purchase voucher and Sales Voucher creation.
3. Program for Payment voucher and Receipt Voucher creation.
4. Program for Contra voucher creation.
5. Program for Journal voucher creation.
6. Program for preparation of Debit note and Credit note.
7. Program for working of a calculator.
8. Program for Single group and Multiple Group Creation.
9. Program for Single Ledger and Multiple Ledger creation.
10. Program for preparation of Trial Balance.
11. Program for Preparation of final accounts of a sole-trader
12. Program for preparation of final accounts of a partnership firm
13. Program for preparation of final accounts of a company.
14. Program for single stock and Multiple Stock group creation.

15. Program for simple and compound unit creation.
16. Program for Display of inventory Transaction.
17. Program for cash flow and fund flow statement preparation.
18. Program for display of Ratio Analysis
19. Program for monthly wise chart preparation of sales and purchase.
20. Program for comparative analysis statements.

**Books for Reference:**

1. K.K. Nidhani, 1 Implementing Tally.
2. NaamrataAgarwal, “Financial Accounting using Tally”, dream tech publisher New Delhi, 2003.

**Note:** The practical examination will be conducted by an internal examiner and an external examiner jointly.

**Practical Paper:** 100 Marks [internal – 40 Marks, External – 60 Marks]

## **ELECTIVE- INTERNET AND E-COMMERCE**

**III Year**

**VI Semester**

**Total contact hours: 45**

**Credit: 3**

### **UNIT-I**

Networks-definition-types of networks-client-server.

### **UNIT-II**

Introduction to Internet-Resource of Internet-Hardware & software requirements for Internet-Internet Service provider(ISP)-Internet Addressing-mail – browsers.

### **UNIT-III**

Hypertext –HTML-using web from a shell account-understanding URL application-  
An overview of Internet Applications.

### **UNIT-IV**

Architectural framework for E-commerce-world wide web as the architecture-network security.

### **UNIT-V**

Types of electronic payment systems-Digital token based electronic payment system-smart cards & electronic payment system-credit card based electronic

### **Text Book:**

1. Harely Hahn, the Internet-complete reference, second edition Tata McGraw Hill(unit I,II,III)
2. Daniel Minoli, Emma Minoli-Web Commerce Technology Handbook, Tata McGraw Hill (unit IV,V)
3. Ravi Kalakota, Andrew Whinston Frontiers of Electronic Commerce Addition westey,1998.

## **Part IV SBEC - INTERNATIONAL BUSINESS**

**III Year**

**VI Semester**

**Total contact Hours: 30**

**Credit : 2**

### **UNIT-I**

Meaning, Name and Scope – Role of Foreign Trade in economic development of India

### **UNIT II**

Balance of payment in the context of economic Growth - Process: Trade Balance, Current Account position and Capital Account position – Trade – Principles of BOP – Correction of adverse BOP.

### **UNIT III**

Euro Currency market and GATT – WTO. World Bank and IMF – Functions.

### **UNIT IV**

Composition and direction of India's imports and exports – trends, prospects and problems – important documents used in foreign trade.

### **UNIT V**

Foreign exchange – theories of foreign exchange – administration of foreign exchange – rate determinations – factors influencing fluctuations in foreign exchange – exchange in India

### **Text Book:**

International Business – Francis Cherunillam /Himalaya publishing house/New Delhi/  
Sixteenth Edition.

### **Books for reference**

1. International marketing management – Varshney and Bhattachariya / Sultan Chand publication/19<sup>th</sup> edition
2. Export Marketing – T.A.S.Balagopal.
3. International marketing management – P.Subbarao/ Himalaya Publication / edition 1999.

**NOTE:** Question paper shall cover 100% Theory.