

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR – 639 005

B.COM (COMPUTER APPLICATIONS) COURSE STRUCTURE UNDER CBCS SYSTEM

(For the candidates admitted from the year 2011-12 only)

SEMESTER	COURSE	SUBJECT TITLE	SUBJECT CODE	INSTR. HOURS WEEK	CREDIT	EXAM HOURS	MARKS		TOTAL
							INT	ESE	
I	Tamil - I	Tamil – I	U11L1T1	6	3	3	25	75	100
	English - I	English - I	U11L1E1	6	3	3	25	75	100
	Core Course - I	Principles of Accountancy	U11CA1C1	6	5	3	25	75	100
	Core Course - II	Principles of Management	U11CA1C2	5	4	3	25	75	100
	First Allied Course – I	Introduction to Information Technology-Theory only	U11CA1A1	5	3	3	25	75	100
	Environmental Studies	Environmental Studies	UES1	2	2	3	25	75	100
				30	20				600
II	Tamil - II	Tamil – II	U11L2T2	6	3	3	25	75	100
	English – II	English– II	U11L2E2	6	3	3	25	75	100
	Core Course – III	Business Statistics	U11CA2C3	6	5	3	25	75	100
	First Allied Course – II	MS- Office - Practical	U11CA2A2P	5	4	3	25	75	100
	First Allied Course – III	Marketing	U11CA2A3	5	3	3	25	75	100
	Value Education	Value Education	UVE2	2	2	3	25	75	100
				30	20				600
III	Tamil - III	Tamil- III	U11L3T3	6	3	3	25	75	100
	English – III	English - III	U11L3E3	6	3	3	25	75	100
	Core Course – IV	Business Accounting	U11CA3C4	6	5	3	25	75	100
	Core Course – V	Business Law	U11CA3C5	5	4	3	25	75	100
	Second Allied Course-I	Visual Programming - Practical	U11CA3A4P	5	3	3	25	75	100
	Non Core Elective I	Communication for Career	U11CO3N1	2	2	3	25	75	100
				30	20				600
IV	Tamil – IV	Tamil- IV	U11L4T4	6	3	3	25	75	100
	English – IV	English -IV	U11L4E4	6	3	3	25	75	100
	Core Course – VI	Programming in C	U11CA4C6	5	5	3	25	75	100
	Second Allied Course –II	Banking Theory, Law and Practice	U11CA4A5	5	4	3	25	75	100
	Second Allied Course -III	Cost Accounting	U11CA4A6	4	3	3	25	75	100
	Skill Based Elective I	Programming in C Practical	U11CA4S1P	2	4	3	25	75	100
	Non Core Elective II	Service Marketing	U11CO4N2	2	2	3	25	75	100
				30	24				700
V	Core Course – VII	Financial Management	U11CA5C7	5	5	3	25	75	100
	Core Course – VIII	Entrepreneurial Development	U11CA5C8	5	4	3	25	75	100
	Core Course – IX	Management Information System	U11CA5C9	5	4	3	25	75	100
	Core Course – X	Corporate Accounting	U11CA5C10	6	4	3	25	75	100
	Core Elective-I	Web Designing- Practical	U11CA5E1P	5	5	3	25	75	100
	Skill Based Elective II	Tally –Theory	U11CA5S2	2	4	3	25	75	100
	Skill Based Elective III	Tally –Practical	U11CA5S3P	2	4	3	25	75	100
				30	30				700
VI	Core Course – XI	Management Accounting	U11CA6C11	6	5	3	25	75	100
	Core Course – XII	Principles of Insurance	U11CA6C12	6	5	3	25	75	100
	Core Course – XIII	Financial Markets and Services	U11CA6C13	6	5	3	25	75	100
	Core Elective II	Income Tax Law and Practice	U11CA6E2	5	5	3	25	75	100
	Core Elective III	Internet Practical	U11CA6E3P	6	4	3	25	75	100
	Extension Activities	Extension Activities				1			
Gender Education		8UEA6		1	1	3	25	75	100
				30	26				600
TOTAL				180	140				3800

Sl. No.: 1135

Subject Code: U11CA1C1

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com (CA) – I SEMESTER – CORE COURSE -I**

(For the candidates admitted from 2011-12 onwards)

PRINCIPLES OF ACCOUNTANCY

- UNIT- I** Double Entry System of Book Keeping – Concepts and Conventions – Journal – Ledger.
- UNIT- II** Subsidiary Books - Trial Balance - Rectification of Errors – Bank Reconciliation Statement.
- UNIT-III** Final accounts with adjustment - Consignment.
- UNIT-IV** Single Entry System of Book Keeping – Statement of Affairs and Conversion Method – Accounts for Non-Trading Concerns.
- UNIT-V** Depreciation – Straight Line Methods – WDV Method Annuity Method and Sinking Fund Method – Average Due Date.

Text Book:

Title	Author	Publisher
Principles of Accountancy	Jain and Narang	Kalyani Publishers.

Reference Book:

Sl.No.	Title	Author	Publisher
1.	Modern Accountancy	Mukerjee and Haneef	Tata McGraw Hill
2.	Advanced Accountancy	Shukla and Grewal	S. Chand & Sons
3.	Principles of Accountancy	Dastan L. Cecil	Learn Tech.
4.	Advanced Accountancy	Arulnandam	Himalaya Publications

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Sl. No.: 1136

Subject Code: U11CA1C2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) - I SEMESTER – CORE COURSE - II**

(For the candidates admitted from 2011-12 onwards)

PRINCIPLES OF MANAGEMENT

- UNIT- I** Management – Concept – Nature – Management as a Science, an Art and Profession – Process – Levels of management – F.W. Taylor’s Scientific Management – Fayol’s Theory of Management.
- UNIT- II** Planning – Concept – Process – Types of Plans – Objectives, Policies, Procedures, Rules, Strategies, Programmes and Budgets.
- UNIT-III** Organizing – Concept – Organization as a process – Elements of Organization process – Types of organization – Delegation – Departmentation – Centralization – Decentralization.
- UNIT-IV** Staffing – Concept – Functions – Process – Selection – Recruitment – Training – Direction – Concept – Elements of Directing – Principles of Direction – Process of Directing.
- UNIT-V** Co-ordination – Controlling – Concept – Need and importance – Process – Characteristics of an ideal control system – Budgetary Control.

Text Book:

Title	Author	Publisher
Management Concepts	Sharma	Kalyani

Reference Book:

Title	Author	Publisher
Business Management	Disckar Pagare.	
Principles of Management	CB Memoria	
Principles of Management	LM Prasad	
Business Management	Gupta	

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Sl. No.: 1137

Subject Code: U11CA1A1

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) - I SEMESTER – FIRST ALLIED COURSE - I**

(For the candidates admitted from 2011-12 onwards)

INTRODUCTION TO INFORMATION TECHNOLOGY

- UNIT-I** Introduction to Computers – Characteristics – History of Computer – Generation of Computer – Classification of Computers – Types of Computers. Components of Computer Hardware System: Input, Processing and Output Unit – Input and Output Devices – Types of Memory – Types of Software.
- UNIT- II** Computer Number System: Binary – Octal - Hexadecimal Number System - Number System Conversions (Simple Problems Only)
- UNIT-III** Flow Chart – Steps in Developing a Computer Program – Data Processing Systems. Networking: Types of Networking – Local Area Network (LAN) - Wide Area Network (WAN) – Metropolitan Area Network (MAN) – Wireless Local Area Network (WLAN).
- UNIT-IV** Operating System: Functions of Operating System – Types of Operating System –DOS-UNIX – LINUX- Windows- Windows XP – Windows NT.
- UNIT-V** Internet and World Wide Web (WWW): Evolution of Internet – Services of Internet – Internet Protocols – Internet Clients – Internet Server - Networks Structures – Intranet – Extranet.

NOTE: Distribution of Marks for Theory and Problems (Number System Problems and Flow Chart)

shall be 80 percent and 20 percent respectively.

Text Book:

Title	Author	Publisher
Introduction to Information Technology	Dr. S. V. Srinivasa Vallban	Sultan Chand & Co.,

Reference Book:

Title	Author	Publisher
PC Software for Windows	R.K. Taxali	TMH
MS Office	C.Nellai Kannan	Nels Publication
Computers for people	Rocherter & Rocherter	Iruim Inc

Sl. No.: 1238

Subject Code: U11CA2C3

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – II SEMESTER – CORE COURSE - III**

(For the candidates admitted from 2011-12 onwards)

BUSINESS STATISTICS

- UNIT- I** Introduction – Collection of Data – Classification and Tabulation – Diagrammatic Representation – Measures of Central Tendency – Arithmetic Mean, Median, Quartiles, Deciles, Percentiles and Mode – Geometric Mean – Harmonic Mean.
- UNIT- II** Dispersion – Methods of Measuring Dispersion: Range, Quartile Deviation, Mean Deviation and Standard Deviation – Co-efficient of Variation.
- UNIT-III** Skewness – Measures of Skewness; Karl Pearson’s Co-efficient of Skewness; Bowley’s Co-efficient of Skewness – Simple Correlation – Types of Correlation – Methods of Studying Correlation – Karl Pearsons Co-efficient of Correlation – Rank Correlation.
- UNIT-IV** Simple Regression – Meaning – Correlation Vs Regression – Methods of Studying Regression: Graphic Method and Algebraic Method – Regression Equation of X on Y and Regression Equation of Y on X – Time Series – Components – Straight –line Trend – Methods of Least Squares – Methods of Semi-Average and Methods of Moving Average.
- UNIT-V** Index Numbers – Use of Index Numbers – Methods of Constructing Index Numbers; Unweighted and Weighted Index Numbers – Quantity Index Numbers – Volume Index Number – Test for Perfection: Time and Factor Reversal Test, Consumer Price Index Numbers – Limitations of Index Numbers.

(PROBLEM 60 % THEORY 40%)**Text Book:**

Title	Author	Publisher
Statistical Methods	S.P. Gupta	Sultan Chand & Sons

Reference Book:

Sl.No.	Title	Author	Publisher
1.	Elements of Practical Statistics	S.K. Kapoor	Oxford
2.	Statistics	R.S.N. Pillai and Bagavathy	S. Chand and Co.
3.	Business Statistics	Prof. Navaneetham	Anand Publishers
4.	Business Statistics	G.V. Shenoy, U.K. Srivastava and S.C. Sharma	Wiley eastern
5.	Business Statistics	P.A. Navanitham	Jai Publications

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Sl. No.: 12P10

Subject Code: U11CA2A2P

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com (CA) – II SEMESTER – FIRST ALLIED COURSE –II**
(For the candidates admitted from 2011-12 onwards)**MS OFFICE – PRACTICAL - I**

- UNIT-I** Word – Creating Word Documents – Creating Business Letters using Wizards – Editing Word Documents - Inserting Objects – Formatting documents - Spelling and grammar check – Word Count, Auto Correct – Working with tables – Savings – Mail Merge.
- UNIT- II** Introduction to Spread Sheet – Introduction – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating, and Formatting charts.
- UNIT-III** Ms Power Point Creating a simple presentation – Creating, inserting and deleting slides - Savings a presentation.
- UNIT-IV** Word –Creating personal letters – Official letters – circulars – templates –use of Wizards – Resumes – Preparation of Bio data – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Creating Greetings – Mail Merge.
- UNIT-V** Excel – Entering information in worksheet – Align data cells – Changing column width and row height – pay bill – mark sheet – Electricity bill – Power Point - Simple presentations – creating slide show – animation – inserting and deleting slides.

Text Book:

Title	Author	Publisher
Computer Applications in Business	Dr. S. V. Srinivasa Vallaban	Sultan Chand & Sons

Book for Reference:

Title	Author	Publisher
MS Office 2000	Sanjay Saxena	Vikas Publishing House
Computer Applications in Business	TD . Malhotra	Kalyani Publications.

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Sl. No.: 1239

Subject Code: U11CA2A3

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – II SEMESTER – FIRST ALLIED COURSE - III**
(For the candidates admitted from 2011-12 onwards)**MARKETING**

- UNIT- I** Introduction – Meaning – Definition of Marketing – Modern concept of Marketing – Marketing and selling: Importance and Scope of Marketing - Functions of Marketing.
- UNIT- II** Types of Market – Market Segmentation – General Approach to segmenting a market - Market segments Vs Product differentiation - Product Planning and development – Product mix – strategies – Product Life Cycle.
- UNIT-III** Meaning and Definition of Distribution Channels - Nature and Importance of Distribution Channels - Channel Management Decisions: Elements of the Channel team - Classification and Distribution Channels.
- UNIT-IV** Meaning and Definition of Pricing - Factors affecting Price Determinants - Internal and External factors - Procedure for price Determination - Pricing Policies and strategies - Discounts and rebates.
- UNIT-V** Promotional Mix – Personal and Non Personal Selling – Strength and Limitations of Personal Selling – Pre-Sale – Pre-Sale Preparation – Trial Close. AIDAS approach – Administrative sales Manager – Managing Sales Force – Recruitment and Selection of Sales Representation – Recruitment Sources.

Text Book:

Title	Author	Publisher
Marketing	S. P. Bansal	Kalyani Publishers - 2011

Reference:

Sl.No.	Title	Author	Publisher
1.	Principles of Marketing	Ramasamy &	
2.	Principles of Marketing	C. B. Memoria	
3.	Principles of Marketing	Sontaki	

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Sl. No.:

1345

Subject Code:

U11CA3C4

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – III SEMESTER – CORE COURSE -IV**

(For the candidates admitted from 2011-12 onwards)

BUSINESS ACCOUNTING

- UNIT- I** Branch and Departmental Accounts.
- UNIT- II** Hire Purchase Accounts – Royalty Accounts.
- UNIT-III** Admission and Retirement of a Partner, Death of a Partner.
- UNIT-IV** Dissolution of Firm – Piecemeal Distribution – Insolvency of a Partner of Partners – Garner Vs Murray.
- UNIT-V** Insurance Claims for Loss of Stock – Insolvency Accounts – Statements of Affairs – Insolvency of Individual Only. (Simple Problems Only)

(PROBLEM – 60% THEORY – 40%)**Text Book:**

Title	Author	Publishers
Advanced Accountancy	Jain and Narang	Kalyani Publishers

Reference:

Sl.No.	Title	Author	Publishers
1.	Advanced Accountancy	Shukla and Grewal	S. Chand & Co.
2.	Advanced Accountancy	R.L. Gupta and Radhaswamy	Sultan Chand & Co.
3.	Advanced Accountancy	A.Arulnadan & Rajan	Himalaya Publishers
4.	Advanced Accountancy	Reddy & Moorthy	

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Sl. No.: 1346

Subject Code: U11CA3C5

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – III SEMESTER – CORE COURSE –V**
(For the candidates admitted from 2011-12 onwards)**BUSINESS LAW**

- UNIT- I** Introduction – Definition – Scope and Growth of Merchantile law – Sources of merchantile Law – Nature and kinds of contracts – Offer and acceptance – consideration – contractual capacity – consent – Void agreements – contingent contracts.
- UNIT- II** Performance of Contract – Quasi contract – Discharge of Contracts – Remedies for Breach of contract.
- UNIT-III** Contract of Indemnity and guarantee contract of Bailment and pledge.
- UNIT-IV** Contract of Agency and the sale of goods act.
- UNIT-V** The Indian partnership Act.

Text Book:

Title	Author	Publisher
Business Law	R.S.N. Pillai and Bagawathi	S. Chand & Sons 2008

Reference Book:

Title	Author	Publisher
Business Law	N.D. Kapoor	S. Chand & Sons
Commercial law	Chawla and Garg	Kalyani Publishers
Merchantile Law	M.C. Slukla	S. Chand & Sons
Merchantile Law	M.C. Kuchal	Vikas Publishing House

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Sl. No.: 13P1**Subject Code:** U11CA3A4P**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05****B.Com (CA) – III SEMESTER – SECOND ALLIED COURSE - I**

(For the candidates admitted from 2011-12 onwards)

VISUAL PROGRAMMING – PRACTICAL

1. Display Arithmetic Calculation.
2. To set the background colour.
3. Displaying the Name and Address
4. To display Date and Time.
5. To display Graphical objects.
6. To display Circles with different styles.
7. Display User Bio-data.
8. Display the Name using Mouse Move Event.
9. To print the Mark Lists in Message Box.
10. To implement the Input Box and Message Box functions.
11. Evaluate the Logical Expressions.
12. An Application to implement Simple IF.

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Sl. No.: 1347

Subject Code: U11CO3N1

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – III SEMESTER – NON CORE ELECTIVE - I**

(For the candidates admitted from 2011-12 onwards)

COMMUNICATION FOR CAREER**UNIT-I** The process of communication – Public speaking – Communication factors and skills - Effective Communication Drafting a speech.**UNIT-II** Masar Pitfalls in Public Speaking – Body language Developing Power threat in your Speech.**UNIT-III** Group Discussion – Group Psychology and Team work - Guidelines for Group Discussion.**UNIT-IV** Listening skills and voice exercises.**UNIT-V** Interview and Career Guidance – success in Interview - Presentation techniques – Career Guidance.**Text Book:**

Title	Author	Publisher
Power Talk	Dr. Joseph Chandra Dr. Xavier Alphones	S.MC Graw – Hill Education – 2010.

Reference Book:

Title	Author	Publisher
Principles of Communication	Rajendra pal and Korahalli	

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Sl. No.: 1457

Subject Code: U11CA4C6

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com (CA) – IV SEMESTER – CORE COURSE - VI**

(For the candidates admitted from 2011-12 onwards)

PROGRAMMING IN 'C'

- UNIT- I** Evolution and applications of C – Structure of a C program – Data Types – Declarations – Operators – Expressions – Type Conversations – Built-in functions.
- UNIT- II** Data input and output – Control Statements – IF, ELSE-IF, GOTO, SWITCH, WHILE, DOWHILE, FOR, BREAK, and CONTINUE.
- UNIT-III** Functions: Defining and Accessing Arguments – Recursive functions – Storage Classes (Simple Programmed).
- UNIT-IV** Arrays: Defining and Processing Arrays – Multidimensional arrays – Passing arrays to functions – Arrays and Strings – String Functions – String Manipulations.
- UNIT-V** Data files – Opening, Closing and Processing files – Files with structures and Unions – Register variables – Bitwise Operations – Macros – Preprocessing.

Text Book:

Title	Author	Publisher
Programming in C	E. Balagurusamy	Tata McGraw Hill.

Reference Books:

Title	Author	Publisher
Programming with C	Byron S. Gottfried , Schaum's outline series	Tata McGraw.
The sprit of C	Mullish cooper , Schaum's outline series	Tata McGraw Hill.
A first course in Programming with C	C.T. Jeyapoovan,	Vikas Publishing House.

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Sl. No.: 1458

Subject Code: U11CA4A5

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – IV SEMESTER – SECOND ALLIED COURSE - II**

(For the candidates admitted from 2011-12 onwards)

BANKING THEORY, LAW AND PRACTICE

- UNIT- I** Commercial Banking: Definition – Classification of Banks – System – Functions – Role of Banks in Economic Development – Banking Regulation Act 1949.
- UNIT- II** Opening Bank Account - Definition of Banker and Customer – Special Types of Customers – Types of Deposits – Bank Pass Book – Collecting Banker - Paying Banker – Banker Lien.
- UNIT-III** Cheque – Essentials Features of a valid cheque – Crossing – making and endorsement – Payment of cheques – saturating protection – Duties of paying banker and collecting banker - Refusal of payment of cheques – Duties of Holder and Holder in due course.
- UNIT-IV** Loans and advances by commercial Banks – Lending policies of commercial Bank – Forms & Securities – Lien – Pledge – Hypothecation and advance against the departments of title to goods – Mortgage.
- UNIT-V** E-Banking: Definition – Traditional Banking – E-Banking – Electronic Delivery channels – Automated teller machine – cards – mobile banking – Tele Banking – Internet Banking – Impact of Information Technology on Banking.

Text Book:

Title	Author	Publisher
Banking Theory, Law & Practice	R. Rajesh	

Reference Book:

Title	Author	Publisher
Banking Theory, Law & Practice	Dr. S. Gurusamy	
Modern Banking	Tandon	

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Sl. No 1459

Subject Code: U11CA4A6

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – IV SEMESTER – SECOND ALLIED COURSE - III**

(For the candidates admitted from 2011-12 onwards)

COST ACCOUNTING

- UNIT- I** Meaning of Cost Accounting – Nature and Purpose – Advantages and Limitations of Cost Accounting – Installation of Costing System – Methods of Costing – Elements of Costing – Preparation of Cost Sheet.
- UNIT- II** Materials – Functions of Store Keeper – Classification and Codification of Materials – Methods of Inventory Control – EOQ – Stock Levels, ABC Analysis – Perpetual Inventory System – Issue Procedure – Pricing of Issues – LIFO, FIFO , Simple Average, Weighted Average and Standard Price - Calculation of Purchase Price.
- UNIT-III** Labour – Factors in Wage Determination - Systems of Wage Payment – Time Rate – Piece Rate - Incentive Plans – Labour Turnover. Overheads – Allocation and Apportionment – Reapportionment – Absorption - Machine Hour Rate – Overhead Absorption Rate
- UNIT-IV** Job Costing – Job Costing Procedure – Contract Accounts – Profit on Incomplete Contracts – Reconciliation of Cost and Financial Records.
- UNIT-V** Process Costing – Features – Normal and Abnormal Losses and Gains – Preparation of Process Accounts (Excepting Joint Products and by Products and Equivalent Production) – Operating Costing for Transport Organizations.

Text Book:

Title	Author	Publisher
Cost Accounting	Jain & Narang	Kalyani Publishers

Reference Book:

Sl.No.	Title	Author	Publisher
1.	Cost Accounting	S.P. Iyengar	Sultan Chand & Sons.
2.	Cost Accounting	S.N. Maheswaring	Sultan Chand & Sons.

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COE

S. No.:

14P14

Subject Code:

U11CA4\$1P

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05

B.Com (CA) – III SEMESTER – SECOND ALLIED COURSE - I

(For the candidates admitted from 2011-12 onwards)

PROGRAMMING IN C - Practical

1. Adding two numbers(all cases)
2. Sum of series
3. Calculation of simple interest
4. Calculation of compound interest
5. Calculation of Depreciation
6. Ascending and Descending order of numbers using arrays
(use it to find largest and smallest numbers)
7. Sorting of names in alphabetical order.
8. Matrix Operations (Addition, Subtraction, Multiplication – use functions).
9. Generating Fibonacci Numbers using recursive functions.
10. String Manipulation without using String functions (String length, String Comparison, String copy, Palindrome checking).
11. Mean, Standard Deviation, Variance.
12. Correlation – regression coefficients.

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Sl. No.: 1460

Subject Code: U11CO4N2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – IV SEMESTER – NON CORE ELECTIVE - II**

(For the candidates admitted from 2011-12 onwards)

SERVICES MARKETING

- UNIT- I** Services Marketing – Reasons for growth in service sector – Types – Characteristics – Constraints in Services Marketing – Difference between goods and services.
- UNIT- II** Marketing Management process for services – Organising marketing planning – Analysing opportunities – Target Market – Developing the Service marketing Mix.
- UNIT- III** Strategies for Managing capacity to match demand – Strategies for Managing demand to match capacity – Services marketing mix elements.
- UNIT- IV** Service Product – Analysis of the service offer – Service Planning – Factors affecting pricing decisions – Special issues of service pricing.
- UNIT- V** Promotion mix for services – Place in Service – Identifying and Evaluating major channel alternating – Physical factices – Physical environment.

Text book recommended:

Title	Author	Publisher
Services Marketing	Parampal Singh & Ramneek, Kaur	Kalyani Publishers.

Reference:

Sl.No.	Title	Author	Publisher
1.	Services Marketing	S.M.Jha	Kalyani Publisher
2.	Services Marketing	M.Y. Khan	S. Chand & Sons. New Delhi
3.	Marketing Management	C.B.Memoria	
4.	Marketing Management	Kotler	
5.	Marketing of Services	Cowell	

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Sl. No.: 1581

Subject Code: U11CA5C7

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – V SEMESTER – CORE COURSE – VII**

(For the candidates admitted from 2011-12 onwards)

FINANCIAL MANAGEMENT

- UNIT- I** Financial Management: Meaning and scope concepts in valuation – Time value of money Risk and Return – cost of capital – cost of debt – cost of equity – cost of Retained Earnings – Weighted Average cost of capital.
- UNIT- II** Financial Planning – Meaning and scope – capital structure – Net income approach – Net operating income Approach – MM Approach Arbitrage process – Traditional approach – capital structure planning.
- UNIT- III** Leverage – Meaning and types – significance – Operating leverage, Financial leverage – combined leverage.
- UNIT- IV** Dividend policy – Theories – Relationship with value of firms – stock Dividend – stock splits.
- UNIT- V** Working capital Management Risk, Liquidity of profitability trade off – Determination of working capital – cash management – cash budget – concentration Banking and lock Box system – Receivable management – credit standards – credit policies – Inventory Management – Order quantity – Order point – safety stock.

(Problems 60%; Theory 40%)**Text book recommended:**

Title	Author	Publisher
Theory and Problems of Financial Management	Khan & Jain	

Reference:

Title	Author	Publisher
Fundamentals of Financial Management	Prasanna Chandra	
Elements of Financial Management	S.N. Maheswari	Sultan Chand & Sons.

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Sl. No.: 1582

Subject Code: U11CA5C8

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com (CA) - V SEMESTER – CORE COURSE - VIII**

(For the candidates admitted from 2011-12 onwards)

ENTREPRENEURIAL DEVELOPMENT

- UNIT-I** Concept of Entrepreneurship – Entrepreneur and Entrepreneurship: Meaning – Definition – Characteristics - Functions of Entrepreneurs – Classifications of Entrepreneurs – Factors influencing Entrepreneur.
- UNIT- II** Institutional Finance to Entrepreneurs – Commercial Banks – DICS – NSICS – SIDOS – SISIS – KHADI – Village Industries commission – All India financial Institutions – ICICI – IDBI - IFCI – UTI – LIC – GIC – GIC – SFCS – SIDBI – Industrial Investment – Bank of India.
- UNIT-III** Business Idea Generation Techniques – Identification of Business Opportunities – Market Feasibility.
- UNIT-IV** Financial and Economic Feasibility – Technical and Locational Feasibility – Manager and Legal Feasibilities – Project Appraisal – Project Report.
- UNIT-V** Entrepreneurial Development Programme – Role of Entrepreneur in Economic Development – Small Entrepreneurs – Franchising.

Text Books Recommended:

Title	Author	Publisher
Entrepreneurial Development	N. P. Srinivasan	

Reference Books:

Title	Author	Publisher
Entrepreneurial Development	Dr. Radha	Prasanna Publishers
Entrepreneurial Development	R. Arora & S. K.	Kalyani Publishers
Entrepreneurial Development	S. S. Khanka	S. Chand & Co.,

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Sl. No.: 1583

Subject Code: U11CA5C9

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com (CA) – V SEMESTER – CORE COURSE - IX**

(For the candidates admitted from 2011-12 onwards)

MANAGEMENT INFORMATION SYSTEM

- UNIT- I** Managerial overview of Information System – Introduction to Information system – Characteristics of Information – Process of converting data into information – Information system and organization structure – Challenges – Application in Managerial decision making.
- UNIT- II** Technical Foundations of Information System – Computer Hardware – Components of a computer – computer software – Programming Languages – Systems software and Applications software.
- UNIT-III** Business Applications of Information System – Decision support System and Executive Information System – Artificial Intelligence, Expert system and Neural Network.
- UNIT-IV** Maintenance Information System – System Analysis and Decision: Methodology and Implications – Tools for Information system development.
- UNIT-V** Managerial Implementation – Strategic Information System – Managing Information Resources – Computer Scanning.

Text Book:

Title	Author	Publisher
MIS	P. Mohan	HPH

Reference Books:

Title	Author	Publisher
Introduction to Information Systems: A business and Managerial Perspective	James A. O'Brien	TMH
MIS	W. S. Jawasekar	TMH
MIS	Kennthx Laudon and Jane Pnice Laudon	Pearson Education
MIS	Gordan B. Davis	TMH
MIS	C.S.V. Murthy	HPH

Sl. No.: 1584

Subject Code: U11CA5C10

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. – V SEMESTER – CORE COURSE - X**

(For the candidates admitted from 2011-12 onwards)

CORPORATE ACCOUNTING

- UNIT- I** Company accounts – introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue premium and discount – accounting entries regarding the redemption of preference shares.
- UNIT- II** Issue and redemption of debentures – various kinds of debentures – at par - at discount - at premium – redemption - through sinking fund, purchase in the open market - conversion.
- UNIT- III** Final accounts of companies – profit prior to incorporation – Holding Company Accounts.
- UNIT- IV** Amalgamation - external and internal re-construction of companies.
- UNIT- V** Final accounts of banking companies (New format) – Insurance companies.

(PROBLEMS: 20% THEORY– 80%)**Text book recommended:**

Title	Author	Publisher
Advanced Accountancy	Jain and Narang	Kalyani Publisher

Reference:

Title	Author	Publisher
Advanced Accountancy	Shukla and Grewal	Sultan Chand & Sons.
Advanced Accountancy	R.L. Gupta and Radhaswamy	Sultan Chand & Sons.
Advanced Accountancy	Arulanandam and Raman	Himalayas Publisher

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Sl. No.: 15P7

Subject Code: U11CA5E1P

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com (CA) - VI SEMESTER – CORE ELECTIVE COURSE - I**
(For the candidates admitted from 2011-12 onwards)**WEB DESIGNING – PRACTICAL****Practical Programming List:**

1. Write HTML code to develop a web page having the background in red and title “ My First page” in any other color, giving details of your name, age, address.
2. Write HTML code to design a page containing a text in a paragraph give suitable heading style.
3. Create a page to show different attribute of Font tags – italic, bold, underline.
4. Write a HTML code to create a web page of blue color and display links in red color.
5. Write HTML code to create a WebPages that contains an insert an image at its left hand side of the page when user clicks on the image; it should open another web page.
6. Create a Web Page using HREF tag having the attribute ALINK, VLINK etc.,
7. Create a Web Page, when user clicks on the link it should go to the bottom of the page.
8. Write a HTML code to create a web page of pink color and display moving message in red color.
9. Create a web page, showing an ordered list of name of your five friends.
10. Create a HTML document containing a nested list showing the content page of any book.
11. Create a web page, showing an unordered list of name of your five friends.
12. Create a web page which should contain a table having two rows and two columns and fill in the data in the table created.
13. Create the following table in HTML with Dummy Data

Name of the train	Place	Destination	Train No.	Time		Fare
				Arrival	Departure	

14. Create a web page which should divide a page into two equal frames & 3 frames

Frame – 1	Frame – 2
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Frame – 1	Frame – 2
	Frame -3

College Name	
Links	Information

15. Create web page having two frames one containing lines and another with contents of the link. When link is clicked appropriate contents should be displayed on Frame.

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Subject Code: U11CA5S2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – V SEMESTER – SKILL BASED ELECTIVE - II**

(For the candidates admitted from 2011-12 onwards)

TALLY 9.0 – THEORY

- UNIT- I** Introduction to Tally: Create a company – Selecting a company – Altering a company – Close or Shut Company – Accounts Group – Ledgers – Vouchers.
- UNIT- II** Cost Categories: Create – Display – Alter – Delete – Multiple modes – Cost Centres – Bank Reconciliation statement – Display Final Accounts.
- UNIT- III** Inventory informations: Unit of measure – Stock Group – Display – Stock items – Stock Categories – Multiple stock categories – Godowns – multiple Godowns – Pure inventory Vouchers.
- UNIT- IV** Printing: Cheque printing – Printing Final Accounts – Multi – Accounting Printing – E-mail – Data import/ Export – Tally ODBC – Back up and Restore – Tally Audit.
- UNIT- V** VAT: VAT in India – Concept of VAT – Benefit of VAT – Computation of VAT – VAT Classification in ledger Masters – Impact of VAT in Voucher Entry, TDS: Creating ledger – Voucher – Payment – TDS Challan Payment.

Text book recommended:

Title	Author	Publisher
Tally	C. Nellai Kannan 2 nd Edition	Nels Publications.

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Sl. No.: 15P8**Subject Code:** U11CA5S3P**GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05****B.Com. (CA) – V SEMESTER – SKILL BASED ELECTIVE - III**

(For the candidates admitted from 2011-12 onwards)

TALLY 9.0 – PRACTICAL

1. Create a Company
2. Displaying a ledger
3. Alter a Voucher
4. Delete a Voucher
5. Creating Units of Measure
6. Creating Stock items
7. Printing
8. Computation of VAT
9. Computation of TDS
10. Import / Export of Data.

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Sl. No.: 1660

Subject Code: U11CA6C11

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – VI SEMESTER – CORE COURSE - XI**

(For the candidates admitted from 2011-12 onwards)

MANAGEMENT ACCOUNTING

- UNIT- I** Definition – Nature – Scope – Objectives – Merits – Limitations – Differences between Management Accounting and Financial Accounting – Financial Statement analysis – Comparative statements – Common size statements – trend percentages – ratio analysis – types.
- UNIT- II** Fund flow statement – Cash flow statement – Forecasting of working capital requirements.
- UNIT- III** Marginal Costing – CVP analysis – Break even analysis – Managerial applications.
- UNIT- IV** Budget and Budgetary control – Production, Production cost, raw material cost, sales, cash, flexible budgets, standard costing – Material and labour variance only.
- UNIT- V** Capital Budgeting – Importance – Payback – discounted cash flow – net present value – Profitability index – accounting rate of return.
(**PROBLEM – 60%; THEORY 40%**)

Text book recommended:

Title	Author	Publisher
Principles of Management Accounting	S.N. Maheswari	Sultan Chand & Sons.

Reference:

Title	Author	Publisher
Theory and Problem of Management Accounting	Khan & Jain	TMH
Management Accounting	Higorani & Ramanathan	S. Chand & Sons.
Management Accounting	R. Ramachandran & R. Srinivasan	

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Sl. No.: 1661

Subject Code: U11CA6C12

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – VI SEMESTER – CORE COURSE - XII**

(For the candidates admitted from 2011-12 onwards)

PRINCIPLES AND PRACTICE OF INSURANCE

- UNIT- I** Nature and scope of Risk Management – Methods of handling Risks – Management of Risk – Nature of Insurance Business – Reinsurance – Classification of Insurance – Principles of contract of Insurance.
- UNIT- II** Life Insurance – Classification of life insurance Policies – Assignment of life policies – Life Insurance corporation of India (LIC) – Marketing of life Insurance world life insurance market.
- UNIT- III** Nature of Marine Insurance contract – Kinds of marine insurance policies – Important clauses in Marine policy – Marine Losses and Abandonments.
- UNIT- IV** Nature of Fire insurance contract – Types of Fire policies – Fire insurance claims – Miscellaneous Insurance – National Agricultural Insurance Schemes.
- UNIT- V** General Insurance Business and Role of GIC – Role of Development officer – Role of Insurance Agents – Fidelity Guarantee insurance – Property insurance – Motor Vehicle insurance – Health Insurance – Cattle and public Liability insurance – Insurance Regulatory and Development Authority (IRDA).

Text book recommended:

Title	Author	Publisher
Principles and Practice of Insurance	Dr. P. Periasamy	Himalaya Publishing House.

Sl. No.: 1662

Subject Code: U11CA6C13

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – VI SEMESTER – CORE COURSE - XIII**

(For the candidates admitted from 2011-12 onwards)

FINANCIAL MARKETS AND SERVICES

- UNIT- I** The Financial System in India – Functions of the Financial Systems – Concept – Financial Markets – classification Money Market – Features, Objectives, Importance and composition of Money Market.
- UNIT- II** Securities and Exchange Board of India capital Issues (control) Act – SEBI – Primary Market – Secondary Market – NSE – BSE – Depository system – Definition, Meaning and Objectives.
- UNIT- III** Financial Services: Meaning, Features of Financial Services – classification – scope – Sources of Revenue – New product Financial product and Services – Merchant Banking – Scope of Merchant Banking in India.
- UNIT- IV** Mutual Fund: Introduction – Meaning – Scope of Mutual Fund – Definition – Types / Classification of Funds – Importance of Mutual Funds – Performance Evaluation of Mutual Funds – Mutual Funds 2000 – Mutual Funds in India.
- UNIT- V** DERIVATIVES: Meaning – Definition – Kinds of Financial Derivatives – Features of future – Types of future – options – Features of option – Share option – Importance of Derivatives – Derivatives in India – Credit Card – Meaning and types of Credit card.

Text book recommended:

Title	Author	Publisher
Financial Markets and Services	E. Gordon and K. Natarajan	Himalaya Publishing House 6 th Revised Edition.

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Subject Code: U11CA6E2

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – VI SEMESTER – CORE ELECTIVE COURSE - II**

(For the candidates admitted from 2011-12 onwards)

INCOME TAX LAW AND PRACTICE

- UNIT- I** Definitions – Agricultural income – Assessee – Persons – Income – GTI – NI – Assessment Year – Previous Year – Casual Income – Rate of Tax for AY 2011 -12 – Capital Receipts – Revenue Receipts – Residential Status – Ordinary Resident – Not Ordinary Resident – Non- Resident – Incomes Exempted from Tax under section 10 – Heads of Income.
- UNIT- II** Salaries – Definition – Under Section 17(1) – Characteristics of Salary – Allowances – Perquisites – Provident Funds – SPF – RPF – URPF – New Pensions Scheme – Gratuity – Deduction under Chapter VI-A.
- UNIT- III** Income from House Property – Definitions – Annual Value – Determination of Annual Value – Self Occupied – Let out – Deduction under section 24.
- UNIT- IV** Profits and Gains of Business / Profession – Definitions – Charging Provision – Computation of Income – Expressly Admissible Deductions – Expenditure of Acquisition of Patents Right and Copy Rights – General Deductions – Expressly disallowed expenses – Valuation of Stocks.
- UNIT- V** Capital Gain – Basis of Charge – Meaning and Types of Capital Assets – Transfer of Capital Asset – Short term and Long term Capital Gains – Determination of Cost of Acquisition – Cost of improvement – Income from Other Sources – General Income – Types of Securities – Treatment of Gift Money - Tax Free Securities – Various Accounting Methods

Text book:

Title	Author	Publisher
Income Tax Law and Practice	V.P.Gaur & D.B. Narang	Kalyani Publishers

Books for Reference:

Title	Author	Publisher
1.Students Guide to Income Tax	Singhania	Taxmann

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Sl. No.: 16P12

Subject Code: U11CA6E3P

GOVERNMENT ARTS COLLEGE (AUTONOMOUS), KARUR-05**B.Com. (CA) – VI SEMESTER – CORE ELECTIVE COURSE - II**

(For the candidates admitted from 2011-12 onwards)

INTERNET PRACTICAL

- UNIT- I** Introduction to internet – A brief History of Internet – Use of Internet – The connection to the Internet – Web pages – Web Pages come from the web server – web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Wireless Modem
- UNIT- II** Internet Service Provides – Dialer Programs and Internet Programs – Internet Explorer – Netscape – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.
- UNIT-III** Internet Basics: Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet – E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar.
- UNIT-IV** E-mail address – creation – browsing – search engines – download – favorites
- UNIT-V** Visiting business places – libraries – Railway and Airline reservation centers online – online chatting – apple cart.

Text Book

Title	Author	Publisher

Reference Books:

Title	Author	Publisher
The Internet Instance Reference	Paul E. Hoffman	BPB Publications
Internet for Everyone	Alelxis Leon Mathews,	UBS Publications
Computer Applications in Business (Internet only)	Dr. R. Srinivasa Vallabhan	Sultan Chand & Sons
Internet Programming and Web Design	S. Aarathi	Kalaikathir Achagam
Internet and E-Mail		Yatin Publications

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