

REVISED SYLLABUS FOR B.COM [C.A]
I SEMESTER
Core Paper I - FINANCIAL ACCOUNTING

Objectives

To enable the students to know the Principles of Accounting in General.

To Understand the System of Keeping Financial Accounting Records.

Unit I : Introduction

Meaning and Scope of Accounting - Objectives of Accounting - Basic Accounting Concepts - Accounting Transactions - Double Entry Book Keeping - Journal - Ledger - Preparation of Trial Balance - Preparation of Cash Book.

Unit II : Final Accounts

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Preparation of Receipts and Payments Account, Income and Expenditure Account and Balance Sheet of Non-Trading Organizations.

Unit III : Rectification of Errors and Bank Reconciliation Statement

Classification of Errors - Rectification of Errors - Preparation of Suspense A/c. Bank Reconciliation Statement - Need and preparation.

Unit IV : Depreciation and Insurance Claims

Depreciation - Meaning - Causes - Types - Straight Line method - Written down value method - Concept of useful life under Companies Act, 2013.

Insurance Claims - Calculation of Claim Amount - Average Clause.

Unit V : Single Entry System

Meaning and Features of Single Entry System - Defects - Difference between Single Entry and Double Entry System - Methods of Calculation of Profit - Statement of Affairs Method- Conversion Method.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

CORE PAPER – II - INFORMATION TECHNOLOGY

UNIT - I

Data and Information: Types of data simple model of a Computer - Desktop Computer, Acquisition of numbers and textual data: Introduction - Input units - internal representation of numeric data, representation of characters in computers.

UNIT - II

Acquiring graphical data: introduction - Acquisition of textual data, pictures - Storage format for pictures - Image acquisition with digital camera. Acquiring audio data - Acquisition of video - processing and displaying textual data.

UNIT - III

Data Storage: Introduction - Memory cell - RAM, ROM, Floppy Disk Drive, CD ROM - Central Processing Unit - Output Devices.

UNIT - IV

Computer software - Computer networks - Data organization. Some Internet applications - Email - WWW - Information Browsing Service - Information retrieved from World Wide Web - Audio on internet.

UNIT - V

Business information system: Introduction - Types of information needed by organization - Use of computer in business. Social Impacts of Information Technology.

Allied Paper I : BUSINESS ECONOMICS

UNIT I

Introduction to Economics – Wealth, Welfare and Scarcity Views on Economics – Positive and Normative Economics

Definition – Scope and Importance of Business Economics

Concepts: Production Possibility frontiers – Opportunity Cost – Accounting Profit and Economic Profit – Incremental and Marginal Concepts – Time and Discounting Principles – Concept of Efficiency

UNIT II

Demand and Supply Functions:

Meaning of Demand – Determinants and Distinctions of demand – Law of Demand – Elasticity of Demand – Demand Forecasting – Supply concept and Equilibrium

UNIT III

Consumer Behaviour: Law of Diminishing Marginal utility – Equimarginal Utility – Indifference Curve – Definition, Properties and equilibrium

UNIT IV

Production: Law of Variable Proportion – Laws of Returns to Scale – Producer's equilibrium – Economies of Scale

Cost Classification – Break Even Analysis

UNIT V

Product Pricing: Price and Output Determination under Perfect Competition, Monopoly – Discriminating monopoly – Monopolistic Competition – Oligopoly – Pricing objectives and Methods

NON MAJOR ELECTIVE: BASICS OF RETAIL MARKETING

UNIT – I

Retailing – Definition – Retail Marketing – Growth of organized retailing in India – Importance of retailing

UNIT – II

Functions of Retailing – characteristics of Retailing – Types of Retailing – store retailing – Non-store retailing

UNIT – III

Retail location factors – Branding in retailing – private labeling – Franchising concept.

UNIT – IV

Communication tools used in Retailing – Sales promotion, e-tailing- window display

UNIT - V

Supply chain management – definition – importance – Role of information Technology in retailing.

II SEMESTER

Core Paper III - ADVANCED FINANCIAL ACCOUNTING

Objectives

No of Credits : 4

To enable the students to get a comprehensive understanding of the Financial Accounting

To make the students know the various methods of maintaining the accounting records in various forms of Business.

Unit I : Branch Accounts

Dependent Branches - Stock and Debtors system - Distinction between Wholesale Profit and Retail Profit - Independent Branches (Foreign Branches excluded)

Unit II : Departmental Accounts

Basis of Allocation of Expenses - Calculation of Profit - Inter-departmental Transfer at Cost or Selling Price.

Unit III : Hire Purchase and Instalment System

Hire Purchase System - Default and repossession - Hire Purchase Trading Account.

Instalment System - Calculation of Profit.

Unit IV : Partnership Accounts

Admission of a Partner - Retirement of a Partner - Death of a Partner.

Unit V : Partnership Accounts

Dissolution of a Partnership Firm - Insolvency of a Partner - Insolvency of all Partners - Piece meal Distribution of cash in case of Liquidation of Partnership Firm.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

CORE PAPER : IV - INFORMATION TECHNOLOGY LAB

MSWORD

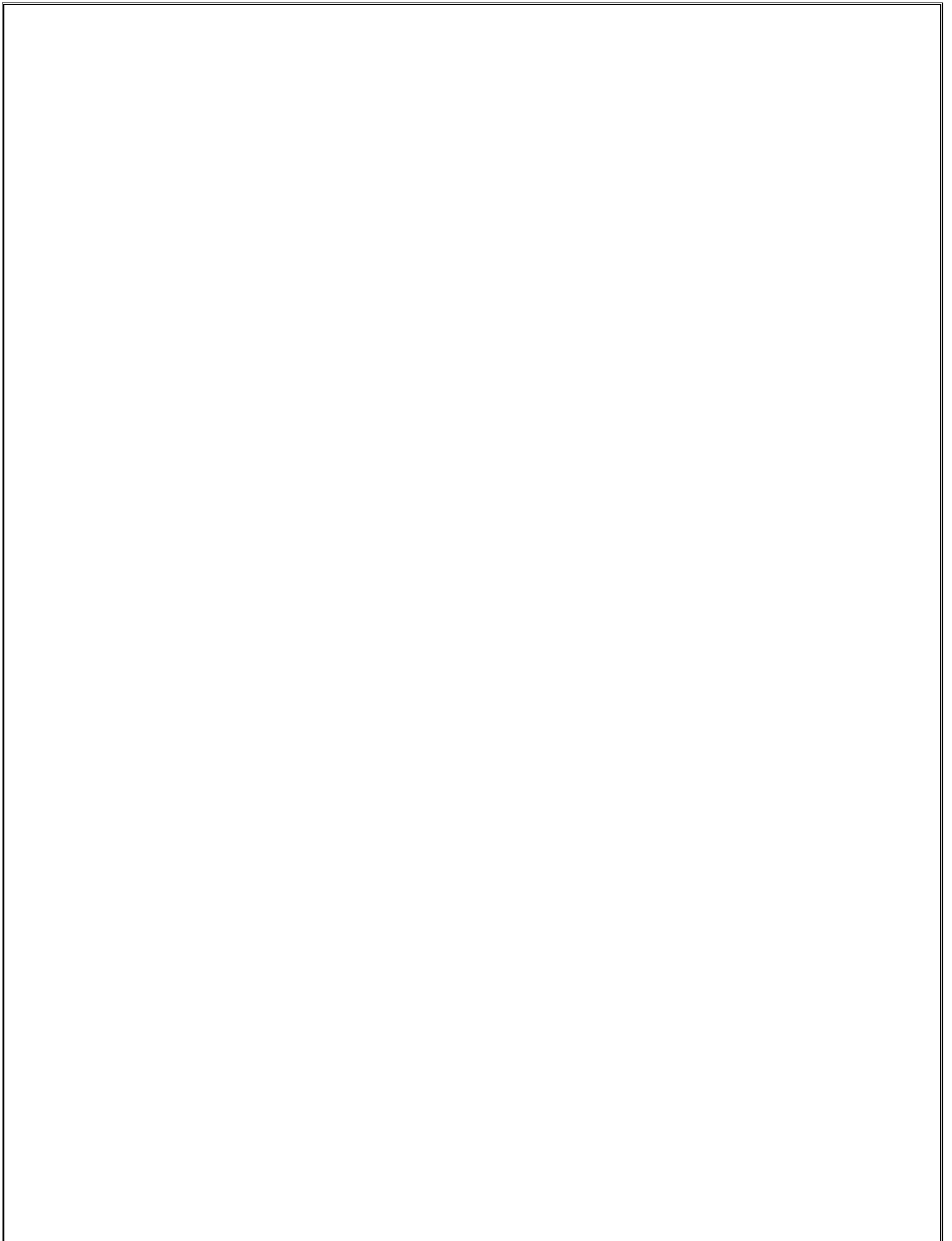
1. Text Manipulations.
2. Usage of Numbering, Bullets, Footer and Headers
3. Usage of Spell check, and Find & Replace
4. Text Formatting
5. Picture insertion and alignment
6. Creation of documents, using templates
7. Creating Tables. Splitting, merging, and editing Cells in Table
8. Mail Merge Concepts
9. Prepare a Resume
10. Create an advertisement

MS-EXCEL

11. Worksheet Preparation
12. Copying Text & Pictures from Excel MS-EXCEL
13. Cell Editing
14. Usage of Formulae and Built-in Functions
15. Creation of Pivot tables.
15. Usage of Formulae and Built-in Functions
16. Preparing Charts and Graphs
17. Macros
18. Data Filtering & Data Sorting (both number and alphabets)
19. Usage of Auto Formatting
20. Importing and exporting of Word to Excel

POWER POINT

- 21.. Inserting Clip arts and Pictures
22. Frame movements in presentation
23. Insertion of new slides
24. Preparation of Organization Charts
25. Presentation using Wizards
26. Usage of design templates
27. Applying Custom animation effects.



Allied Paper II : INDIAN ECONOMY

UNIT I

Economic growth and economic Development-Features of economic development-Indicators of economic development-National Income - Basic concepts and computation of National Income

UNIT-II

Major problems of Indian Economy-Poverty-Inequalities-Unemployment-Population. Transport & Foreign Trade

UNIT-III

Agriculture –Contribution to economic development-Green Revolution-Irrigation-Minor, Medium, Major irrigation works. Land Reforms-Food policy and Public Distribution System

UNIT IV

Industry-Role of industries in economic development-Large and Small scale Industries-New Economic Policy 1991

UNIT V

Five Year plans in India-Achievements and failures-Economic development under Five Year Plans

NON MAJOR ELECTIVE: BASICS OF BUSINESS INSURANCE [II SEMESTER]

Unit – I

Introduction to Insurance – Type of Insurance – Principles of Insurance.

Unit – II

Salient features of IRDA Act – Administration of IRDA Act – Regulatory measures of IRDA

Unit – III

Life insurance products – Term, Whole life, Endowment.

Unit – IV

Introduction to general Insurance – fire, marine and motor insurance.

Unit – V

Government and insurance companies – LIC India- private players in Insurance in India.

III SEMESTER

Core Paper V - CORPORATE ACCOUNTING

Objectives

No of Credits : 4

To enable the students about the Preparation of the Company accounts.

To motivate the students to understand the various Provisions of the Companies Act.

Unit I : Share Capital

Issue of Shares - Types of Shares - Forfeiture of shares - Reissue of shares - Underwriting of shares - Stock split - Meaning of Redemption - Redemption of Preference Shares.

Unit II : Debentures & Acquisition of Business

Meaning - Types of Debentures - Issue - Underwriting of Debentures - Redemption of Debentures. Acquisition of Business - Meaning - Profit Prior to Incorporation.

Unit III : Final Accounts

Final Accounts - Preparation of P & L A/c and Balance Sheet - Managerial Remuneration- Calculation and Legal Provisions.

Unit IV : Valuation of Shares and Goodwill

Valuation of Shares and Goodwill - Meaning - Methods of Valuation of Shares and Goodwill.

Unit V : Alteration of Share Capital

Meaning - Internal Reconstruction - Reduction of Share Capital.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Core Paper VI - BUSINESS LAWS

Objectives

No of Credits : 4

To highlight the Provisions of Law governing the General Contract and Special Contract.

To enable the students to understand the Legal Remedies available in the Law to the Business and other People.

Unit I : Formation of Contract

Indian Contract Act - Formation - Nature and Elements of Contract - Classification of Contracts - Contract Vs Agreement.

Unit II : Offer, Acceptance and Consideration

Offer - Definition - Forms of Offer - Requirements of a Valid Offer. Acceptance - Meaning - Legal rules as to a Valid Acceptance. Consideration - Definition - Types - Essentials.

Unit III : Other Elements of Valid Contract

Capacity of Parties - Definition - Persons Competent to contract. Free consent - Coercion - Undue Influence - Fraud - Misrepresentation - Mistake. Legality of object - Void agreements - Unlawful Agreements.

Unit IV : Performance of Contract

Performance of Contracts - Actual Performance - Attempted Performance - Tender. Quasi Contract - Definition and Essentials. Discharge of Contract - Modes of Discharge - Breach of Contract - Remedies available for Breach of Contract.

Unit V : Sale of Goods Act

Sale - Contract of Sale - Sale Vs Agreement to Sell - Meaning of Goods - Conditions and Warranty - Caveat Emptor - Exceptions of Caveat Emptor - Buyer and Seller of Goods - Unpaid Seller - Definition - Rights of an Unpaid Seller.

CORE - VII COMPUTERISED ACCOUNTING
(Theory & Practical)

Objectives:

Credits -4

To develop the skills of students to prepare accounting statements using accounting software

Unit – I

Introduction – features – basic concept of computerized accounting and Inventory system – accounts organization & types of accounts – account statements – Purchases & sales – credit & debit – transaction, invoice, voucher, order, cost & stock – income & expenses – inventory control.

Unit – II

Masters – creation of Accounts Master – Ledger – cost – group – Budgets – Voucher & Inventory – creation of Inventory Master – Stock Item – Group & Unit measurement.

Unit – III

Transactions – Accounts vouchers entry – receipt – payment – journal – debit & credit notes – sales, purchase option and post-date vouchers. Inventory voucher entry – types – delivery Chelan – Goods Receipt Note, Sales & Purchase returns – Invoice – Stock Transfer – Bill of Material Physical Stock Voucher.

Unit – IV

Reports – Accounting Report – Trial Balance – Profit & Loss account – Balance -Sheet & Stock Statement – Account Books – Cash & Bank Books – Ledger summaries - Bills Receivable & Payable Statements.

Unit – V

Inventory Report – Stock Summaries – Group Summaries – Order Books & Summary – Order status – Sales Order Summary - Purchase Order Summary – Printing – Reports on Printer – Reports to File.

**CORE PAPER VIII - OBJECT ORIENTED PROGRAMMING USING C++
(Theory & Practical)**

THEORY (Max: 40 Marks)

Unit I:

Principles of object oriented programming, object-oriented programming paradigm. Applications of OOPs. OOPs concepts – OOPs Languages. Models:-Class Model-State Model and Interaction Model.

Unit II:

Introduction to C++-Tokens, Keywords-Identifiers-Variables-Operators-Manipulators-Expressions-Control Structures.

Unit III:

Functions - Main Function - Function Prototyping - Inline Functions - Friend and Virtual Functions-Parameters Passing in Functions-Values Return by Functions.

Unit IV:

Classes and Objects; Constructors and Destructors; and Operator Overloading and Type Conversions - Type of Constructors - Function overloading.

Unit V:

Inheritance: Single Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance. Virtual Functions and Polymorphism; Managing Console I/O operations.

PRACTICALS (Max: 60 Marks)

1. Simple programs like Area of a circle and square and Temperature conversion, to revise C++ fundamentals
2. Constructor and constructor overloading
3. Friend function
4. Inline Function
5. Function and Function prototyping
6. Function overloading
7. Operator overloading
8. Inheritance, multiple inheritances
9. Virtual Functions and Polymorphism.
10. Text file program

Allied Paper III - BUSINESS STATISTICS

Objectives

No of Credits : 4

To facilitate the understanding of the relevance and need of the Statistics in the Current Scenario.

To Customize the importance of Business Statistics for the Commerce Students.

UNIT - I Introduction

Meaning and Definition of Statistics - Collection and Tabulation of Statistical Data - Presentation of Statistical Data - Graphs and Diagrams

UNIT- II Measures of Central Tendency and Measures of Variation

Measures of Central Tendency - Arithmetic Mean, Median, Mode, Harmonic Mean and Geometric Mean. Measures of Variation - Standard deviation - Mean Deviation - Quartile Deviation - Skewness and Kurtosis - Lorenz Curve

UNIT- III Correlation and Regression Analysis

Simple Correlation - Scatter Diagram - Karl Pearson's Correlation - Spearman's Rank Correlation - Regression - Meaning - Linear Regression.

UNIT - IV Time Series

Analysis of Time Series - Causes of variation in Time Series Data - Components of Time series; Additive and multiplicative models - Determination of Trend by Semi average, Moving average and Least squares (Linear, Second degree and Exponential) Methods - Computation of Seasonal indices by Simple average, Ratio-to-moving average, Ratio-to Trend and Link relative methods

UNIT - V Index Numbers

Meaning and Types of Index numbers - Problems in Construction of Index numbers - Methods of Construction of Price and Quantity indices - Tests of adequacy - Errors in Index numbers - Chain Base Index numbers - Base shifting - splicing - deflating - Consumer Price index and its uses - Statistical Quality Control

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

IV SEMESTER

Core Paper IX - ADVANCED CORPORATE ACCOUNTING

Objectives

No of Credits : 4

To make the students understand the applications of Accounting Transactions in Corporate Sector.

To facilitate the students to understand the Provision of the Indian Companies Act.

Unit I : Company Accounts

Amalgamation, Absorption and External Reconstruction of Companies.

Unit II : Holding Company

Holding Company - Subsidiary Company - Meaning - Preparation of Consolidated Final Statement of Accounts - Treatment of Dividend. (Inter - Company Owing excluded)

Unit III : Banking Company & Insurance Company

Preparation of - Final Accounts of Banking Insurance Companies.

Unit IV : Liquidation

Meaning - Preparation of Liquidator's Final Statement of Account - Calculation of Liquidator's Remuneration.

Unit V :

Accounting for Price Level Changes - Human Resource Accounting - Computerised Accounting Meaning.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Core Paper X - PRINCIPLES OF MANAGEMENT

Objectives

No of Credits : 4

To make the students to understand the basic concepts of management.

To prepare the students to know about the significance of the management in Business.

Unit I :

Introduction

Definition - Importance - Nature and Scope of Management - Process of Management - Role and functions of Managers - Levels of Management - Scientific Management - Contributions to Management by different Schools of thought.

Unit II :

Planning

Nature - Importance - Types of Planning - Steps in planning - Objectives of Planning - Policies - Decision making Process - Types of Decisions.

Unit III :

Organisation

Meaning and Types of organisations - Principles - Formal and Informal organisation - Organisation Structure - Span of Control - Departmentalisation - Basis - Meaning and Importance of Departmentalisation. Policies - Meaning and Types - Procedures - Forecasting.

Unit IV :

Authority and Responsibility

Authority - Definition - Sources - Limitations - Difference between Authority and Responsibility - Delegation of Authority - Meaning - Principles and importance - Centralisation Vs Decentralisation.

Unit V :

Direction Co-ordination & Control

Direction - Nature - Purpose. Co-ordination - Need - Types and Techniques - Requisites for Excellent Co-ordination. Controlling - Meaning - Importance - Control Process.

CORE - XI - E-COMMERCE

UNIT I:

Introduction to E-Commerce - Traditional Commerce - E-Commerce - International E-Commerce - The Internet - Origin of Internet - New user for the Internet - Commercial use of the Internet - Growth of Internet and web - Economic forces and E-Commerce - Transaction cost and role of E-Commerce - Value chains in E-Commerce - Strategic Business unit value chain in E-Commerce - Industry value chains - Role of E-Commerce.

UNIT II:

Client - Server - Emerging Client Server - World Wide Web as the architect - Web background - Hyper text publishing - Technology behind web - security threats - network security - data and message security and the web - Electronic payment system - Electronic cash - Electronic wallets - smart cards - credit and charge cards.

UNIT III:

Strategies for Marketing sales and promotion - creating an effective web presence - identifying and reaching customers - creating and maintaining brands on the web - Business models for selling on the web

UNIT IV:

Electric Data Interchange - EDI Applications in business - EDI legal security and privacy issues - Types of digital documents - Issues behind documents - Infrastructure - Corporate data warehouses

UNIT V:

Business Plans for Implementing E-Commerce - Planning the E-Commerce project -Setting objectives - Internal development and outsourcing - selecting a Hosting service - Managing E-Commerce implementation project management - Staffing -operations - Post implementation Audits-Overview of M-Commerce-Components of M-Commerce- M-Commerce applications.

CORE - XII - PROGRAMMING IN JAVA
(Theory & Practical)

THEORY (Max: 40 Marks)

UNIT – I

Introduction to Java-Features of Java-Basic Concepts of Object Oriented Programming-Java Tokens-Java Statements-Constants-Variables-Data Types- Type Casting-Operators-Expressions- Control Statements: Branching and Looping Statements.

UNIT-II

Classes, Objects and Methods-Constructors-Methods Overloading-Inheritance-Overriding Methods-Finalizer and Abstract Methods-Visibility Control –Arrays, Strings and Vectors-String Buffer Class

UNIT – III

Interfaces-Packages-Creating Packages-Accessing a Package-Multithreaded Programming- Creating Threads-Stopping and Blocking a Thread-Life Cycle of a Thread-Using Thread Methods-Thread Priority

UNIT – IV

Managing Errors and Exceptions-Syntax of Exception Handling Code-Using Finally Statement- Throwing Our Own Exceptions-Applet Programming-Applet Life Cycle-Graphics Programming-Managing Input/Output Files: Concept of Streams-Stream Classes-Byte Stream Classes-Character Stream Classes – Using Streams-Using the File Class-Creation of Files-Random Access Files-Other Stream Classes

UNIT – V

Introducing the AWT: Working with Windows, Graphics and Text- AWT Classes- Working with Frames-Working with Graphics-Using AWT Controls, Layout Managers and Menus.

PRACTICALS (Max: 60 Marks)

1. Substring removal from a string. Using StringBuffer Class.
2. Determining the Perimeter and Area of a Triangle. Using Stream Class.
3. Determining the order of numbers generated randomly using Random class
4. Usage of Calendar Class and manipulation
5. String Manipulation using char array
6. Usage of Vector Classes
7. Implementing Tread based application and Exception Handling
8. Interfaces and Packages.
9. Working with Frames and Various controls
10. Working with Applet
11. Text files (copy, display, counting characters, words and lines)
12. Data file creating and processing for electricity billing.

Allied Paper IV - Elements of Operations Research

Objectives

No of Credits : 4

To facilitate the understanding of the Concept of Operation Research.

To help the student to understand the various techniques of solving problems.

UNIT I : Introduction

Operations Research - Meaning - Definition - Origin and History - Characteristic features - Need - Scope - Steps - Techniques - Application - Limitations.

UNIT II : Linear Programming Problem (LPP)

Meaning - Requirements - Assumptions - Applications - Formulating LPP - Advantages - Limitations - formulating LP Model (simple problems only)

UNIT - III : Methods of LPP

Obtaining Optimal solution for Linear Programming Problem (LPP) - Graphical Method - Problems - Simplex Method for type of LPP & for Slack Variable Case - Maximization Function - Minimization Function (simple problems only)

UNIT - IV : Transportation Problems

Meaning - (Initial Basic Feasible Solution) - Assumptions - Degenerate Solution - North - West Corner Method - Least Cost Method - Vogel's Approximation Method - Assignment Problems - Features - Transportation Problem Vs Assignment Problem - Hungarian Method (Simple problems only).

UNIT - V : Game Theory

Meaning - Types of Games - Basic Assumptions - Finding value of game for Pure Strategy - Mixed Strategy - Indeterminate Matrix and Average Method - Graphical Method - Pure Strategy - Saddle Point - Pay off Matrix Value of game (simple problems only)

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

V SEMESTER

Core Paper XIII - FINANCIAL MANAGEMENT

Objectives

No of Credits : 4

To impart the basics of Financial Management for the benefit of Commerce students.
To enable the students to know the concepts of the Investment, Financing and Working Capital.

Unit I : Introduction

Meaning and Objectives of Financial Management - Functions of Financial Management. Finance - Importance of Finance - Sources of Finance - Role of Financial Manager in Financial Management.

Unit II : Capital Structure

Meaning - Factors affecting Capital Structure - Planning - Theories of Capital Structure - Determining Debt Equity Proportion - Leverage Concept.

Unit III : Cost of Capital

Definition - Cost of Equity Capital - Cost of Preference Capital - Cost of Debt - Cost of Retained Earnings - Weighted Average (or) Composite cost of capital (WACC)

Unit IV : Dividend

Meaning - Dividend Policies - Factors affecting Dividend Payment - Provisions on Dividend Payment in Company Law - Dividend Models - Walter's Model - Gordon's Model - M.M. Model - Hypothesis Model.

Unit V : Working Capital

Working Capital - Meaning and importance - Factors Influencing Working Capital - Determining (or) Forecasting of Working Capital requirements - Working Capital Operating cycle.

Note : Questions in Sec. A, B & C shall be in the proportion of 80:20 between Theory and Problems.

Core Paper XIV - PRACTICAL AUDITING

Objectives

No of Credits : 4

To make the students to understand the concept of present day Auditing Practices.

To enable the students to gain knowledge of various techniques of Auditing.

UNIT I : Introduction

Meaning and Definition of Auditing - Distinction between Auditing and Accounting - Objectives - Advantages and Limitations of Audit - Scope of Audit - Classifications of Audit - Audit Planning - Meaning. Audit programme - Meaning - Objectives and Contents - Audit Note Book, - contents, Usefulness of Audit Note Book - Audit working papers - Meaning. Ownership and Custody - Test checking and Routine checking - Meaning. Internal control - Meaning - Definition - Objectives - Technique for evaluation of Internal Control System. Internal check - Meaning - Objectives difference between Internal control, Internal check and Internal Audit.

UNIT - II : Vouching and Verification

Vouching - Meaning and Definitions - Objectives. Trading Transactions - Audit of Ledger- Scrutinizing of ledgers - Vouching of cash Receipts and Payments - Vouching of outstanding Assets and Liabilities - Verification - Meaning - Objectives and Process - Valuation of Assets and liabilities - Distinction between Verification and Valuation.

Unit III : Audit and Accounting Standards

Types of Audit - Statutory Audit - Concurrent Audit - Stock Audit - Cost Audit - Secretarial Audit - CAG Audit - Management Audit. Accounting Standards - Standards on Auditing - Standards on Internal Audit - Penal Provisions - Role of National Financial Reporting Authority (NFRA)

Unit IV : Auditors and Audit Report

Appointment - Procedures - Eligibility and Qualifications - Powers and Duties - Rotation and Removal of Auditors - Resignation of Auditors - Remuneration of Auditors - Audit report - Preparation and presentation. Auditor's Responsibilities and liabilities towards Shareholders, Board and Audit Committee. Restriction on other Services.

Unit V : Recent Trends in Auditing

EDP Audit - Meaning - Division of auditing in EDP environment. Impact of Computerization on Audit Approach - Online Computer System Audit - Types of Online Computer System Audit - Audit around with the Computers - Procedure of Audit under EDP system.

Core Paper XV - ELEMENTS OF COST ACCOUNTING

Objectives

No of Credits : 4

To make the students to know the Process of Accounting for Cost Elements.

To understand the advantages of Costing to the Stakeholders, Workers, Creditors and the Public.

Unit I : Cost Accounting

Definition - Nature and Scope - Principles of Cost Accounting - Cost Accounting and Financial Accounting - Cost Accounting Vs Management Accounting - Installation of Costing System - Classification of Costs - Cost Centre - Profit Centre.

Unit II : Cost Sheet

Meaning - Preparation of Cost Sheet - Reconciliation of Cost and Financial Accounts.

Unit III : Material Costing

Material Control - Meaning and Objectives - Purchase of Materials - Stock Levels of Materials - EOQ - Stores Records - ABC Analysis - Issue of Materials - Methods of Issue - FIFO - LIFO - HIFO - Base Stock Method - Specific Price Method - Simple and Weighted Average Method - Standard and Inflated Price Method.

Unit IV : Labour Costing

Direct Labour and Indirect Labour- Time Keeping - Methods and Calculation of Wage Payments - Time Wages - Piece Wages - Incentives - Different Methods of Incentive Payments - Idle time - Overtime - Labour Turnover - Meaning, Causes and Measurement.

Unit V : Overheads Costing

Overheads - Definition - Classification - Allocation and Apportionment of Overheads - Basis of Allocation - Absorbption of Overheads - Preparation of Overheads Distribution Statement- Machine Hour Rate - Computation of Machine Hour Rate.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

**CORE –XVI - VISUAL BASIC AND RELATIONAL DATA BASE
MANAGEMENT SYSTEMS (Theory & Practical)**

THEORY (Max: 40 Marks)

UNIT – I

Form –Form Property - variables – data types – string – numbers - Writing simple programs – toolbox – Creating controls – name property – command button – access keys – image controls – text boxes – labels – Radio buttons- Check box - Frame- message boxes.

UNIT – II

Displaying information – Determinate loops – indeterminate loops – conditionals – built-in functions (String, Numeric) – functions and procedures. Lists – arrays – controls arrays – combo boxes – projects with multiple forms – Menus- MDI forms

UNIT – III

Database Management System – Advantages – Components – Class Diagram – Events - Normalization – 1 NF – 2 NF – 3 NF

UNIT – IV

Oracle - an introduction – SQL *Plus Environment – SQL – Logging into SQL *Plus - SQL *Plus Commands – Errors- Oracle Tables: DDL- Naming Rules and conventions – Data Types – Constraints – Creating Oracle Table – Displaying Table Information – Altering an Existing Table – Dropping, Renaming, Truncating Table.

UNIT – V

DML- Insert and Select commands - Data access techniques: ADO – Connection object – Recordset object.

Forms and Reports: Design of form and Report – Form Layout – Data Reports

PRACTICALS (Max: 60 Marks)

I. Create necessary tables and write queries for the following problems.

1. Savings bank account for banking
2. Library information system
3. Inventory
4. Invoice

II. Create database and performing the operations given below using a Menu Driven program: (a)Insertion, (b)Deletion, (c)Modification, (d)Generating a reports (Simple) for the following Systems using Oracle

1. Payroll
2. Mark sheet Processing
3. Telephone directory maintenance

III. To create a Visual Basic application for a basic designer for drawing Line, Circle, Rectangle, Ellipse and Triangle.

IV. To write a Visual Basic application for calculator that will perform simple as well as complex calculations.

V. A company maintains the record of their employees as : Name, Designation , Details of the pay like Gross pay, Provident Fund deductions, Professional tax and the Net pay. Keep the details of the pay with insert, edit, delete and modify.

Elective Paper I
INCOME TAX LAW AND PRACTICE - I

Objectives

No of Credits : 5

To Provide a detailed understanding of the various provisions of I.T. Act.

To enable the students to about the Assessment Procedures and Tax Planning.

Unit I : Introduction

Meaning of Income - Features of Income Tax - Types - Important Definitions Under the Income Tax Act - Assessee - Types - Rates of Tax - Residential Status - Scope of Total Income - Incomes Exempt from tax.

Unit II : Income from Salary

Definition - Allowances - Valuation of perquisites - Deductions from Salary - Gratuity - Pension - Commutation of Pension - Leave Salary - Profits in lieu of Salary - Provident Funds - Deductions under Sec. 80.

Unit III : Income from House Property

Annual Value - Meaning and Computation - Deductions from Annual Value - Legal Provisions.

Unit IV : Profits and Gains from Business or Profession

Income from Business or Profession - Allowable expenses - Not allowable expenses - General deductions - Provisions relating to Depreciation - Deemed Business Profits - Undisclosed incomes - Investments - Compulsory maintenance of Books of accounts - Audit of Accounts of certain persons - Special provisions for Computing Incomes on estimated basis - Computation of Income from Business or Profession.

Unit V : e-filing & Submission of Returns

e-filing - Concept - Procedure - 26 AS - TDS - Traces - Filing of Return - Various Returns - Permanent Account Number (PAN) - Usage of PAN - Concept of Transfer Pricing - Fundamentals.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

VI SEMESTER

Core Paper XVII - FINANCIAL SERVICES

Objectives

No of Credits : 4

To enable the students to understand the world of financial services.

To facilitate the understanding of the various Financial Services.

Unit I : Introduction

Financial Services - Concept - Objectives - Functions - Characteristics - Financial Services Market - Concept - Constituents - Growth of Financial Services in India - Financial Services Sector Problems - Financial Services Environment - The Forces - Players in Financial Markets - Interest Rate Determination - Macro Economic Aggregates in India.

Unit II: Merchant Banking and Public Issue Management

Definition - Functions - Merchant Bankers Code of Conduct - Public Issue Management - Concept - Functions - Categories of Securities Issue - Mechanics of Public Issue Management - Issue Manager - Role of Issue Manager - Marketing of Issue - New Issues Market Vs Secondary Market - Underwriting - Types - Benefits Functions.

Unit III : Money Market and Stock Exchange

Characteristics - Functions - Indian Capital Market - Constituents of Indian Capital Market - New Financial Institutions and Instruments - Investor Protection - Stock Exchange - Functions - Services - Features - Role - Stock Exchange Traders - Regulations of Stock Exchanges - Depository - SEBI - Functions and Working.

Unit IV : Leasing

Characteristics - Types - Participants - Myths about Leasing - Hire Purchase - Lease Financing Vs Hire Purchase Financing - Factoring - Mechanism - Functions of a Factor - Factoring - Players - Types - Operational Profile of Indian Factoring - Operational Problems in Indian Factoring - Factoring Vs bills Discounting - Consumer Finance - Mechanics - Sources - Modes - Demand for Consumer Finance - Factors - Consumer Finance Insurance.

Unit - V : Venture Capital

Origin and Growth of Venture Capital - Investment Nurturing Methods - Mutual Funds - Portfolio Management Process in Mutual Funds - Credit Rating System - Growth Factors - Credit Rating Process - Global and Domestic Credit Rating agencies - Principles of Insurance - Life and Non - Life Insurance - IRDA - Powers - Pension Fund - Objectives - Functions - Features - Types - Chilean Model - Pension Investment Policy - Pension Financing.

Core Paper XVIII - HUMAN RESOURCE MANAGEMENT

Objectives

No of Credits : 4

To facilitate the students to know about the importance of Human Resources.

To make the students to understand the various aspects of the Human Resources Management.

UNIT I : Introduction

Nature and Scope of Human Resources Management - Differences between Personnel Management and HRM - Environment of HRM - Human Resource Planning - Recruitment - Selection - Methods of Selection - Uses of various Tests - Interview techniques in Selection and Placement.

UNIT II: Training

Meaning - Induction - Methods - Techniques - Identification of the Training needs - Training and Development - Performance appraisal - Transfer - Promotion and Termination of services - Career Development.

UNIT III : Compensation

Cost to Company - CTC Fixed and Flexible Pay - Components - Incentives - Benefits - Motivation - Welfare and Social Security Measures.

UNIT IV : Labour Relation

Need - Functions of Trade Unions - Forms of Collective bargaining - Workers Participation in management - Types and effectiveness. Industrial Disputes and Settlements (laws excluded)

UNIT V : Human Resource Audit

Human Resource Audit - Nature - Benefits - Scope - Approaches.

Core Paper XIX - MANAGEMENT ACCOUNTING

Objectives

No of Credits : 4

To enable the students to get knowledge about the various techniques of Management Principles.

To make the students to get practical skill in solving management problems.

Unit I : Introduction

Management Accounting - Meaning - Scope - Importance - Limitations - Management Accounting Vs Cost Accounting - Management Accounting Vs Financial Accounting.

Unit II : Financial Statement Analysis

Analysis and Interpretation of Financial Statements - Nature and Significance - Types of Financial Analysis - Tools of Analysis - Comparative Statements - Common size Statement - Trend Analysis.

Unit III : Ratio Analysis

Meaning - Advantages - Limitations - Types of Ratios - Liquidity Ratios - Profitability Ratios - Turnover Ratios - Capital Structure Ratios - Leverage Ratios - Calculation of Ratios.

Unit IV : Cash Flow Analysis & Marginal Costing

Meaning of Cash Flow Statements - Advantages - Limitations - Preparation of Cash Flow Statement - Types of Cash flows - Operating, Financing and Investing Cash flows. Application of Marginal Costing in Decision Making - Make or Buy - Shutdown or Continue - Exploring New Markets.

Unit V : Budgetary Control & Capital Budgeting Control.

Budgetary Control - Meaning - Preparation of various Budgets - Cash Budget - Flexible Budget - Production Budget - Sales Budget. Capital Expenditure Control - Meaning of Capital Budgeting - Assessment of Capital Expenditure through Pay Back Method, Net Present Value Method and Accounting Rate of Return Method.

Note : Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

CORE - XX - WEB TECHNOLOGY (Theory & Practical)

THEORY (Max: 40 Marks)

UNIT – I

Internet Basic – Basic Concepts-Communication on the internet-Internet Domains-Establishing connectivity on the internet. Introduction to HTML – HTML Tags –Paired Tags-Singular Tags-The Structure of the HTML program.

UNIT – II

Lists: Types of Lists-Adding Graphics to HTML Documents-Tables Linking Documents-Frames-Introduction to Frames.

UNIT – III

Introduction to JavaScript-Advantages to Java Script-Writing Java Script into HTML-Data types and Literals-Operators and Expression in Java Script-Conditional Statements in Java Script.

UNIT – IV

Looping in Java Script-Basic Programming Techniques-Functions and Loops in Java Script : Built-in Functions-User Defined Functions-Dialog Boxes.

UNIT – V

Java Script Documents Object Model-Cookies-Dynamic HTML-Cascading Style Sheets-Class-External Style Sheets-Tags in Style Sheets.

PRACTICALS (Max: 60 Marks)

1. Creation of a personal web page (with links)
2. Preparation of a bio data
3. Prepare a train time table using row/column span
4. Create an array of 10 elements and display it.
5. Write a program outputs the squares, roots and cubes of integers between 1 and 100
6. Read a string and looks it character by character.
7. Design a Simple calculator.
8. Create a web form for a library application with necessary controls.

Note: All the Computer Practical Examinations will be conducted jointly by an Internal Examiner and an External Examiner.

Elective Paper II
INCOME TAX LAW AND PRACTICE - II

Objectives

No of Credits : 5

To help the students to understand the relevance and significance of Tax.

To Facilitate the students in understanding the various Provisions I.T. Act.

UNIT I : Income from Capital Gain

Capital Gain - Meaning - Short term and Long term Capital Gains - Certain Transactions not included as transfer - Cost of Acquisition - Cost of Improvement - Indexation - Capital Gain under different circumstances - Exempted Capital Gains - Computation of Capital Gains.

UNIT II : Income from other sources

Computation - Grossing up - Deductions in Computing Income under the head and other related provisions.

UNIT III : Clubbing of Incomes and Set off / Carry forward and Set - Off of losses

Clubbing of Incomes under various situations - Deemed Incomes - Simple Problems on clubbing of incomes - Set off - Carry forward and set off of losses.

UNIT IV : Deductions from Gross Income

Permissible Deductions from Gross Total Income - Sec. 80C, 80CCC, 80CCCD, 80 D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U. Assessment of Individual- Computation of Tax.

UNIT V : Income Tax Authorities and Procedure of Assessment

Income Tax Authorities - Powers of the Central Board of Direct Taxes (CBDT), Commissioners of Income Tax and Income Tax officers. Assessment Procedures - Self Assessment - Best Judgement Assessment - Income Escaping Assessment (Re assessment) - Advance Payment of Tax - Meaning and Due dates.