

*Placed at the meeting of
Academic Council
held on 26.03.2018*

APPENDIX - H
MADURAI KAMARAJ UNIVERSITY
(University with Potential for Excellence)

B.Com. Computer Application - Semester

**CHOICE BASED CREDIT SYSTEM
REVISED SYLLABUS**

(This will be effective from the academic year 2018-2019)

Regulation, Scheme of Examination and Syllabus

1. Introduction of the Programme:

The main object of this course is to develop basic skill in commerce and computer subjects. The core papers of this course inculcate basic accounting knowledge for maintaining proper accounts and entrepreneurial skill to begin start up. It also provides foundation for doing higher education in the form of ACS/CMA/ACA courses and M.Com/MBA.

2. Eligibility for admission:

Candidates seeking admission to B.Com (CA) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

3. Objectives of the Programme :

1. To develop basic skills in the subjects of Commerce and computer subjects.
2. To expose the students to computer applications in the field of Commerce / Business.
3. To develop entrepreneurial skill.

4. Outcome of the Programme:

Upon Successful completion of this course it is expected that student will be capable of producing innovative solutions to business activities and applying computer based knowledge and skill to business challenges.

5, 6, 7, Languages, Core Papers, Elective Papers, NME Papers:

Part – I Language for I and II Semesters.

Any one language – Tamil, Malayalam, Hindi, Arabic or French
(OR)

Alternative Subjects : பிறபாடங்கள்

I Semester – வணிக கடிதத்தொடர்புகள்

II Semester – காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்;

Part – II English for I and II Semesters

PART - III

1. Introduction to PC Software and MS- Office
2. PC Software and MS-Office – Lab
3. Financial Accounting - I
4. Business Application Programming
5. Business Application Programming – Lab
6. Financial Accounting - II
7. Database Applications
8. Database Applications - (ORACLE) Lab
9. Financial Accounting - III
10. Business Statistics
11. Cost Accounting
12. Introduction Visual Programming
13. Visual Programming – Lab
14. Banking Theory, Law and Practice
15. Business Mathematics
16. Financial Accounting – IV
17. Financial Accounting – V
18. Business Laws
19. Income Tax Law and Practice – I
20. Introduction to Multimedia and DTP
21. Multimedia Application – Lab
22. Industrial Relations and Labour Laws
23. Income Tax Law and Practice – II
24. Fundamentals of Internet and Web Technologies
25. Project work & On the Job Training (Viva – Voce)

Part IV

Non – Major Elective Courses

26. Business Accounting
27. Advertising and Salesmanship

Skill Based Subjects

28. Retail Marketing
29. Environmental Studies
30. Good and Services Tax
31. Export – Import Procedures and Documentation
32. Value Education
33. Tally – Lab
34. E-Commerce
35. Commerce Practical.

Part - V

36. Extension Activities

NSS/NCC /Physical Education / Science Club / Science forum / ECO Club and the like.

8. Unitization:

Each paper contains 5 units. Not only core subjects, but also all the subjects.

9. Pattern of Semester Exam:

Internal	-	25 Marks
External	-	75 Marks
Total	-	100 Marks

10. Scheme for Internal Assessment

Test = 10 Marks

(There shall be two tests of 10 Marks each) – Average 10

Marks

Assignment	= 5 Marks
Seminar / Group Discussion	= 5 Marks
Peer-Team Teaching	= 5 Marks
Total	= 25 Marks

11. External Exam

There is external examination at the end of the semester – ODD semesters in the month of November and EVEN semester in the month April.

A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. A candidate should get his name registered with M.K. University at the time of appearing for the first semester examinations.

Those students who have attended the classes for 68 days (75%) and above will be permitted to appear for the ensuing university examinations without any preconditions. Those students who have attended the classes for 67 days and less, but 59 days (65%) and above will be permitted to apply for exemption in the prescribed form to the university along with fess Rs.300 with the specific remarks of the principal for condonation of attendance. Those students who have attended the classes for 58 days and less, but 45 days (50%) and above cannot appear for university examinations provided they can appear for next examinations by paying of Rs.500 with special permission along with proper documents for sufficient reasons for their absence. Those who students who have put in 44 days of attendance and less have to repeat the whole semester.

12. Question Paper Pattern

Time : 3 Hrs.

SECTION – A

10 x 1 = 10

Marks

- i) Choose the Correct Answer 1-5
- ii) One Question from each unit

- iii) Fill in the blanks 6 – 10
- iv) One question from each unit
- v) Each question carries 1 mark

SECTION – B

5 x 7 = 35 Marks

- i) Either (or) Type question 11 to 15
- ii) One question from each unit
- iii) Each question carries 7 Marks

SECTION - C

3 x 10 = 30 Marks

- i) Open Choice questions 16 to 20
- ii) Answer any Three questions out of Five
- iii) One question from each unit
- iv) Each question carries 10 Marks

13. Scheme for evaluation :

Theory examinations will be evaluated by the examiners appointed by Madurai Kamaraj University

14. Passing Minimum:

1. There is no passing minimum for internal examination
2. The passing minimum for external examination is 27 out of 75 marks.

A candidate should be declared to have passed in each paper / practical if he/ she secures not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

15. Model Questions

Model question paper is enclosed at the end of the syllabus

16. Teaching Methodology

Each subject is taught through lecturing, assignment, seminar and peer team teaching.

17. Text Books

List of text books is given below the fifth unit of syllabus of each subject.

18. Reference Books

List of reference books is given below the fifth unit of syllabus of each subject.

19. Retotalling and Revaluation provision

Candidates may apply for revaluation for the paper which was already evaluated, within 10 days from the date of publication of the result in the university website, through specified revaluation forms along with required fees.

20. Transitory Provision

A Transitory provision of three years has been given for the benefit of the students who come under the old syllabus.

21. Subjects and Paper related websites:

www.wileyindia.com
www.vijaynicole.co.in
www.nlist.inflibnet.ac.in
www.perason.co.in
www.mhhe.com/kahate/knsze
www.vikaspublishing.com
www.khannabooks.com
www.elsevier.com
www.sanfoundary .com
www.publishersglobal.com

22. Duration :

Three Years consisting of six semesters.

23. General framework:

Medium of Instruction is English.

24. GENERAL INSTRUCTIONS

1. All the question papers must be set in English except Tamil / Malayalam / Hindi / Arabic / French and வணிக கடிதத்தொடர்புகள் மற்றும் காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்
2. Only commerce teachers should be appointed as examiners, both for setting and valuation, for all the Commerce Subjects
3. Only commerce teachers with computer knowledge should be appointed as examiners, both for setting and valuation, for commerce related computer subjects
4. External examiners will evaluate all papers including on the job training and project reports
5. Kindly go through the syllabus, question paper blue print, model question paper pattern carefully
6. The syllabus and question paper blue print are to be strictly adhered to
7. Kindly make the question specific, precise and without ambiguity
8. The university must send a copy of the syllabus of the respective subject and the following instructions while appointing the examiners for setting question papers
 - i) The question set by them strictly conform to the syllabus, to the question paper pattern and to the instruction sent
 - ii) Questions should be fairly distributed over the whole syllabus
 - iii) The scheme of valuation and the key to the problems should be sent along with the question paper

25. Report on "On the Job Training and Project Report"

Note:

At the end of the Second Year, during holidays, "On the job Training – II" is Compulsory and the Report to be submitted. The Viva - voce examination is to be

conducted and the marks, both for Report and Viva voce should be awarded at the end of Sixth Semester only.

In the Sixth Semester, Report on the **Project Work** is compulsory, The Viva – Voce examination is to be conducted and the marks, both for Report and Viva – Voce should be awarded at the end of the Sixth Semester only.

COURSE STRUCTURE AND SCHEME OF VALUATION SEMESTER WISE

I SEMESTER

S. No	Part	Title of the Paper	Hours /Week	Credit	Internal	External	Total
1.	I	Tamil / Malayalam/Arabic/ French or வணிக கடிதத் தொடர்புகள்	6	3	25	75	100
2.	II	English I	6	3	25	75	100
3.	III	Introduction to PC Software and MS-Office	5	4	25	75	100
4.	III	MS – Office Lab	5	4	25	75	100
5.	III	Financial Accounting I	6	5	25	75	100
6.	IV	Non- Major Elective Business Accounting.	2	2	25	75	100

II SEMESTER

S. No	Part	Title of the Paper	Hours /Week	Credit	Internal	External	Total
1.	I	Tamil / Malayalam/Arabic/ French or காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3	25	75	100
2.	II	English II	6	3	25	75	100
3.	III	Business Application Programming	5	4	25	75	100
4.	III	Business Application Programming Lab	5	4	25	75	100
5.	III	Financial Accounting II	6	5	25	75	100
6.	IV	Non- Major Elective Advertising and Salesmanship	2	2	25	75	100

III SEMESTER

S. No	P	Title of the Paper	Hours /Week	Credit	Internal	External	Total
1.	III	Data base Application	5	4	25	75	100
2.	III	Data base Application Lab	5	4	25	75	100

3.	III	Financial Accounting III	6	5	25	75	100
4.	III	Business Statistics	6	4	25	75	100
5.	III	Cost Accounting	6	4	25	75	100
6.	IV	Retail Marketing	2	2	25	75	100

IV SEMESTER

S. No	Part	Title of the Paper	Hours /Week	Credit	Internal	External	Total
1.	III	Introduction to visual Programming	5	4	25	75	100
2.	III	Visual Programming Lab	6	4	25	75	100
3.	III	Banking Theory, Law and Practice.	5	4	25	75	100
4.	III	Business Mathematics	6	4	25	75	100
5.	III	Financial Accounting IV	6	5	25	75	100
6.	IV	Goods and Services Tax	2	2	25	75	100

V SEMESTER

S. No	Part	Title of the Paper	Hours /Week	Credit	Internal	External	Total
1.	III	Financial Accounting – V	6	5	25	75	100
2.	III	Business Laws	5	4	25	75	100
3.	III	Income tax Law and Practice I	5	5	25	75	100
4.	III	Introduction to Multimedia and DTP	5	4	25	75	100
5.	III	Multimedia and DTP Lab	5	4	25	75	100
6.	IV	Environmental Studies (Skill based)	2	2	25	75	100
7.	IV	Export – Import Procedures and Documentation (Skill based)	2	2	25	75	100

VI SEMESTER

S. No	Part	Title of the Paper	Hours /Week	Credit	Internal	External	Total
1.	III	Labour Laws	6	4	25	75	100
2.	III	Income tax Law and Practice II	6	5	25	75	100
3.	III	Fundamentals of Internet and Web Technologies	5	4	25	75	100
4.	III	Project work and on the Job Training (Viva – Voce)	5	4	25	75	100
5.	IV	Value Education (Skill Based)	2	2	25	75	100
6.	IV	Commerce Practical (Skill Based)	2	2	25	75	100
7.	IV	Tally – Lab (Skill Based)	2	2	25	75	100
8.	IV	E – Commerce (Skill Based)	2	2	25	75	100

Part V

Extension activities

- 1 credit

(All the Six Semesters)

முதலாமாண்டு
பகுதி — ஐ

முதலாம் பருவம்
பிற்பாடம்

வணிகக்கடிதத் தொடர்புகள்

நோக்கம் வணிகத்திற்கு தேவையான கடித தொடர்புகளை எழுதுவது, கையாளுவது குறித்து அடிப்படை புரிதலை மேம்படுத்துதல்.

அலகு அ வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை — ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

அலகு ஆ வணிக கடிதப் போக்குவரத்து — கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு - திட்டமிடுதல் - தயார் செய்தல் - மின் அஞ்சல் வகைகள் - பயன்பாடுகள் - மின் அஞ்சல் உருவாக்கம் - பாதுகாப்பு

அலகு இ வணிக விசாரணைக் கடிதங்கள் - ஆணையுறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிகட்டல் கடிதங்கள் - வசூல் கடிதங்கள் - வங்கிக் கடிதங்கள் - வகைகள் - முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக் கடிதம் - காப்பீட்டு கடித - வகைகள்.

அலகு ஈ பணி தொடர்பான கடிதப் போக்குவரத்து — பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமன கடிதம்.

அலகு உ அறிக்கை — பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள் பொருளடக்கம் - சட்ட பூர்வ அறிக்கை — ஆண்டறிக்கை — தணிக்கை அறிக்கை. சந்தை அறிக்கை — பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. வகைத் தகவல் தொடர்பு - திரு. கதிரேசன் மற்றும் முனைவர் ராதா
2. வாணிப தகவல் தொடர்பு - முனைவர் வி.எம். செல்வராஜ்
3. வணிகக் கடிதத் தொடர்பு - திரு.எஸ்.முத்தையா
4. வணிகக் கடிதங்கள் - முனைவர் ந.முருகேசன் மற்றும் திரு.மனோகர்

பகுதி – I
முதலாமாண்டு

Alternative Subject (பிற பாடம்)
இரண்டாம் பருவம்

காப்பீடு — கோட்பாடுகளும் நடைமுறைகளும்

நோக்கம் : இந்தியாவில் காப்பீடு தொடங்கப்பட்டதன் பின்னணி மற்றும் பல்வகைக் காப்பீடுகள், தற்போதைய சட்டங்கள் குறித்து மாணவர்கள் அறிந்து கொள்ளுதல்

அலகு அ: காப்பீடு — பொருள் - இலக்கணம் - தொடக்கப் பின்னணி — நாட்டுடமையாக்கம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு — மறு காப்பீடு - இந்திய ஆயுள் காப்பீட்டுக் கழகம் தொடக்கம் - நோக்கங்கள்.

- அலகு ஆ: ஆயுள் காப்பீடு – பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள்.
பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் - இழப்பு காப்பீட்டுத் தொகை வழங்குதல் - முகவர் அறிக்கை – பத்திரம் உரிமை இழப்பு - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு - காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல்.
- அலகு இ: கடல் காப்பீடு: பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நட்டத்தின் வகைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.
- அலகு ஈ: தீ காப்பீடு : பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.
- அலகு உ: காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும் பணிகள்.
காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. காப்பீடு - முனைவர் S.பீரமுகமது
முனைவர் S.A.N.ஷாஜீலி இப்ராஹிம்
2. காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு.சொ.சொ.மீனாட்சி சுந்தரம்
முனைவர் மு.முத்துப்பாண்டி
3. காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - முனைவர் L.P. இராமலிங்கம்
பேராசிரியர் T.S.ஜெயக்குமார்
முனைவர் M.செல்வக்குமார்
4. காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர் L.ரெங்கராஜன்

PART III FIRST YEAR

I SEMESTER

1. INTRODUCTION TO PC SOFTWARE AND MS OFFICE

Objective : This syllabus trains students how to use MS Office applications to carry out office works.

UNIT I:

Introduction to computers-History of computers-Basic Anatomy of computers-Basic components and functions-Input/Output devices-External Storage devices-Types of computers.

UNIT II:

INTRODUCTION TO WORD – Word Processing – Starting Word – Editing A Document – Move And Copy Text – Formatting Text And Paragraph – Finding And Replacing Text – Spelling and Grammar and auto correct-Using Tabs.

UNIT III

Enhancing A Document – Toolbars-column, Tables and other Formatting features – Using Graphics – Templates and wizards-Using Mail Merge – Miscellaneous Features of Word.

UNIT IV :

EXCEL – Introduction To Work Sheet And Excel – Getting Started With Excel – Editing Cells – Using Commands And Functions – Moving, Copying, Inserting And Deleting Rows And Columns – Printing A Workbook – Creating Charts – Using Date And Time – Naming Ranges And Using Built-In Functions.

UNIT V:

Database in a worksheet-Formatting commands and drawing toolbar-Miscellaneous commands and functions-Multiple workbooks, pivot table, macros and hyperlinks-**OVERVIEW OF POWERPOINT** – Creating Presentation – Power point Views – Running Slide Show

BOOKS FOR STUDY

1. A first course in computers –Sanjay Saxena Vikas publishing House PVT Ltd,Chapter 1,2,3.
2. PC Software For Windows 98 Made Simple – R. K. Taxali – Tata Mcgraw Hill Publishing Company Ltd –Chapters:9 to 32.Annexure-B.

2. PC SOFTWARE AND DTP – LAB

WORD EXERCISES

1. Preparing A Business Letter
2. Preparing A Document With Different Font Styles,Sizes,Paragraph Formatting,Using Header And Footer.
3. Compound Interest Table Creation

4. Using Mail merger
5. Inserting Pictures And Clipart In A Word Document Created Using Template.
6. Design A Simple Webpage Using Word

EXCEL EXERCISES:

1. Using A Financial Function (Any Five)
2. Using Of Statistical Function(Any Five)
3. Preparation of Depreciation Table.
4. Inventory Worksheet.
5. Manipulating Ranges
6. Create Sales Analysis report using MS Excel.
7. Usage Of Multiple Worksheets.
8. Create the Student mark list using MS Excel.
9. Create the Employee payroll using MS Excel.

POWERPOINT EXERCISES:

- 1.Create College Details using MS Power point.
- 2.Create Seminar Presentation using MS Power point.

PART III FIRST YEAR

I SEMESTER

3.FINANCIAL ACCOUNTING – I

Objective : To help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions

UNIT I

Accounting Principles – Concepts – Conventions – Rules of Double Entry System
Transactions – Journals – Ledgers – Subsidiary Books – Trial Balance.

UNIT II

Errors – Types – Errors disclosed and not disclosed by trial balance – Suspense account – Rectification of errors – Bank Reconciliation Statement

UNIT III

Final accounts of sole trading concerns with adjustments.

UNIT IV

Bills of Exchange – Trade and Accommodation bills – Renewals – Dishonour due to insolvency – Retiring the bill.

UNIT V

Single entry or Accounts from incomplete records – Methods of ascertainment of profit : Net worth method – Conversion method.

BOOKS FOR STUDY:

- | | | |
|------------------------------|---|-------------------------------------|
| 1. Advanced Accountancy | - | R.L.Gupta and Radhaswamy |
| 2. Advanced accounting | - | S.P. Jain and K.L. Narang |
| 3. Advanced Accountancy | - | M.A.Arulanandam and K.S. Raman |
| 4. Advanced Accountancy | - | S.N. Maheswari and S.K. Maheshwari |
| 5. Advanced Accountancy | - | T.S.Reddy and A.Murthy |
| 6. Principles of Accountancy | - | Dalston L.Cecil and JenitraL.Merwin |

BOOKS FOR REFERENCE

- | | | |
|--------------------------------|---|---------------------------|
| 1. Advanced Accounts | - | M.C.Shukla and T.S.Grewal |
| 2. Advanced Accountancy | - | P.C.Tulsian |
| 3. Introduction to accountancy | - | T.S. Grewal |

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

PART – IV

I Year

II SEMESTER

NON- MAJOR ELECTIVE

4.BUSINESS APPLICATION PROGRAMMING

Objective : This syllabus focus on the language and syntax of C as well as some basic programming concepts.

UNIT:1

INTRODUCTION AND C FUNTAMENTALS: Introduction to computer-Types of programming languages-Introduction to C-The C character set-Identifiers and Keywords-Data types-Constants-Variable –Declaration-Expression-Various types of operators

UNIT:2

DATA INPUT & OUTPUT AND CONTROL STATEMENTS: Preliminaries- single character input and output-Entering Input data- Writing output data-The gets & puts functions-Branching, looping-Nested control structures-Switch-Break-Continue-Goto.

UNIT:3

ARRAYS AND STRINGS: Defining & Processing array-Passing arrays to function-multidimensional arrays-Arrays and Strings-String Manipulation – String functions.

UNIT:4

FUNCTION: Overview-Defining a function-Accessing a function-Function prototypes-Passing arguments to a function-Recursion-Library function—The C preprocessor-Program structure-Storage classes-Automatic variables-Global variables-Static Variables-Bitwise operators.

UNIT:5

STRUCTURES & UNIONS: Defining a structure-Processing a structure-Structures & pointers-passing structures to functions-self referential structures-Unions-Enumerations.

BOOKS FOR STUDY:

1.Programming In Ansi C – E.Balagurusamy—Tata Mcgrawhill publishing company limited, Fifth Edition.

REFERENCE:

1.Programming in C – D.Ravichandran—New Age International,1996.

5. BUSINES APPLICATION PROGRAMMING LAB

1. Write a C program to print a simple message.
2. Write a C program to find the given number is Odd or Even.
3. Write a C program to Perform Arithmetic Operation using Switch Case.
4. Write a C program to find biggest of three numbers.
5. Write a C program to display the multiplication table.
6. Write a C program to display the simple design.
7. Write a C program to check the number is prime number or not.
8. Write a C program to sort the numbers in ascending & descending order.
9. Write a C program to find simple and compound interest.
10. Write a c program to Check the given number is Positive , Negative or Zero.
11. Write a C program to display the Fibonacci series.
12. Write a C program to calculate the sum of N Natural Numbers.
13. Write a C program to calculate the Sum of Digit.
14. Write a C program to check the number is Armstrong number or not.
15. Write a C program to perform string functions.
16. Write a C program to find a factorial value using recursion.

17. Write a C program to perform Linear Search.
18. Write a C program to Reverse the numbers.
19. Write a C program to calculate matrix addition.
20. Write a C program to display student details using structure.
21. Write a C Program to Calculate the Factorial Value.

PART III

I YEAR

II SEMESTER

6.FINANCIAL ACCOUNTING – II

Objective : To help the students to acquire the knowledge and impart the skills about different kinds of Financial Accounting methods.

UNIT I

Consignment Account – Invoicing goods at cost price – Proforma invoice price – Valuation of unsold stock – Loss of Stock – Accounting treatment of – Normal Loss and Abnormal Loss.

UNIT II

Joint Venture Accounts – Recording in individuals Books – Recording in separate set of Books.

UNIT III

Account Current – Methods of calculation of interest – Forward method – Red Ink Interest – Epoque method – Periodic Balance Method.

Average due date – Calculation of due date based on holidays intervention – Interest calculation.

UNIT IV

Depreciation Accounting – Depreciation – Concept – Causes – Need – Basic factors – Methods : Straight line - Written Down Value – Annuity – Depreciation fund.

UNIT V

Accounts of Non-Trading Concerns – Accounting treatment relating to – Receipts and Payments Account and Income and Expenditure Account and Balance Sheet are required – Income and Expenditure Account is given and Receipts and Payments Account is required.

BOOKS FOR STUDY

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Advanced Accounting - S.P.Jain and K.L.Narang.
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman.

4. Advanced Accountancy - S.N.Maheshwari
5. Advanced Accountancy - T.S.Reddy and A.Murthy
- 6.Principles of Accounting - Dalston L.Cecil and JenitralL.Merwin

BOOKS FOR REFERENCE

1. Advanced Accounts - M.C.Shukla and T.S.Grewal
2. Advanced Accountancy - P.C.Tulsian
3. Introduction to Accountancy- T.S.Grawall

Note : The questions should be asked in the ratio of 60% for problem and 40% for theory.

PART III II YEAR

III SEMESTER

7.DATABASE APPLICATIONS

Objective : This syllabus help the students to analyze database requirements and understand the basic concepts of database maintain using SQL and PL/SQL.

UNIT:I

DATA, INFORMATION AND INFORMATION PROCESSING- Introduction- Definition of information-Quality of information-Information Processing.

INTRODUCTION TO DATA BASE MANAGEMENT SYTEMS(DBMS)- Introduction-Why a database?-Characteristics of data in a database-Database management system-Why DBMS?-Type of database management systems-Hierarchical model-Network model-Relational model

UNIT : II

Data definition-Basic structure of SQL Queries-SQL data types and schemes-Built-in Data types in SQL-User defined data types-Large object types-Integrity constraints.

UNIT: III

Entity- Relationship(E-R) modeling- Introduction-E-R model- components of an E-R model- E-R modeling symbols.

RDBMS Terminology – The relational data integrity – Relational Data Manipulation- Codd’s Rules- Tables, views – Indexes –Nulls, Tables, Views – Indexes – Nulls- Quries and Sub Queries – Aggregate Functions – Joins and Unions.

UNIT: IV

PL/SQL Blocks – PL/SQL Architecture- PL/SQL variables – PL/SQL data types – Control Structures – Cursors – PL/SQL Exceptions – PL/SQL Triggers – Types of Triggers – Procedures and packages.

UNIT:V

FILE ORGANIZATION AND FILE STRUCTURE-Introduction-Operations on file-File storage organization-Storage media-File structure-Record types.

DATA NORMALISATION- Introduction- First normal form- Second normal form – Third normal form - Boyce - Codd normal form - Fourth normal form- Fifth normal form.

BOOKS FOR STUDY:

1. Alexis Leon & Mathews Leon – Data base management systems – Leon vikas publishing, Chennai, 2002. Chapters 1,2,3,5,7,8,9,10,11,12,14,15,16,17,18,21,46 – D.
- 2.Database System Concepts-Abraham Silberschatz Hentry F.Korth,S.Sundarshan chapter 3(Page 77 to 86),4 (Pages 121 to 125)

8.DATABASE APPLICATIONS – (ORACLE) Lab

DDL COMMANDS

1. Create a library database/table with the following fields:
sno,accno,title,author,publisher,Pbyear,edition,rate,noc,pubaddr,isbn
2. Clear the screen
3. Show the structure of the library database/table
4. Add the new field purdate to the library table
5. Modify the size of the field rate in the library database.
6. Delete the library table.
7. Check the existence of the table.

DML COMMANDS

8. Insert 5 rows into the library table
9. Display all the records of the library table
10. Display only the book titles and authors for all the books.
11. Display the name and author of all the books which published in the year 2005.
12. Change the rate of the books from 200 to 500.
13. Change the rate of the book to 350 whose accno is 101.
14. Delete the book whose accno is 102.
15. Delete all the records of the library table.

STRING FUNCTIONS

16. Joining two strings.
17. Convert lowercase of any string
18. Convert uppercase of any string
19. Replace one string to another
20. Apply lpad to any string
21. Apply rpad to any string

22. Convert first letter is caps in any string
23. Remove left side of any string
24. Remove right side of any string
25. Find the length of any string.
26. Find the ASCII value of any string.

DATE FUNCTIONS

27. Display the current date.
28. Display the current day of the date.
29. Display the current month of the date.
30. Display the current year of the date.
31. Display the current time.
32. Find the next Monday from the current date

NUMERIC FUNCTIONS

33. Find the absolute value of any number.
34. Find the floor value of any number
35. Apply the ceil function
36. Find the round value of any number
37. Find the square root of any number

AGGREGATE FUNCTION

38. Find the largest book rate among books of the library table.
39. Display the book rate which is minimum among all the books.
40. Find the total number of books available in the library.
41. Find the total amount of all the books.
42. Find the average value of all the book rates.

PL/SQL PROGRAMS

1. Odd or Even Number
2. Positive or Negative Number
3. Factorial Number
4. Multiplication Table
5. Display Numbers
6. Prime Number Or Not
7. Armstrong Number Or Not
8. Fibonacci Series
9. Student Mark list Preparation
10. Electricity Bill Preparation

**PART III
II YEAR**

III SEMESTER

9.FINANCIAL ACCOUNTING III

Objective : To help the students to acquire the knowledge and impart skills about different kinds of Financial Accounting methods.

UNIT I

Fire Insurance Claims – Loss of stock policy – Loss of profit policy – Application of average clause.

UNIT II

Royalty Accounts – Accounting treatment in the books of lessor and lessee- Sublease.

UNIT III

Insolvency Accounts – Individual Only – Statement of affairs – Deficiency account (List H)

Self balancing system: Self balancing ledger – Transfer from one ledger to another ledger.

UNIT IV

Branch accounts – Types of Branches – Branch not keeping full system of accounting – Branch keeping full system of accounting (Excluding foreign branches) – Simple problems only- Departmental accounts – Allocation of expenses – Inter – Departmental transfers.

UNIT V

Hire purchase accounting – Calculation of interest – Cash price – Accounting treatment in the books of Hire purchaser and Hire vendor – Default and Installment purchase system : Theory only.

BOOKS FOR STUDY

1. Advanced accountancy – R.L.Cupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy – T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE

1. Advanced Accounts – M.C.Shukla and T.S.Grewal
2. Advanced Accountancy – P.C.Tulsian

Note: The questions should be asked the ratio of 60% for problems and 40% for theory.

**PART III
II YEAR.**

III SEMESTER

10. BUSINESS STATISTICS

Objective : To familiarize the students with the application of statistics in business decision making

UNIT – 1

Statistics – Meaning – Function – Importance – Limitation – Data collection – Sources – Primary – Secondary – Tools of Data Collection – Interview Schedule –

Questionnaire - Census – Sampling – Classification – Presentation – Tabulation – Diagrammatic – Graphic.

UNIT – II

Arithmetic mean – Combined mean – Median – Mode - Geometric mean – Harmonic mean.

Range – Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co-efficient of variation.

UNIT – III

Skewness – Methods of studying skewness – Karl Pearson's Co-efficient of skewness – Bowley's co-efficient of skewness.

Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

UNIT – IV

Regression analysis – Regression line – Regression equations – Least square method – Deviations taken from actual mean and assumed mean method.

UNIT – V

Analysis of time series – components – Methods of determining trend – Graphic – Semi – average – Moving average – Least square – Seasonal Variations – Method of simple average only.

Book for study

- | | | |
|------------------------|---|---------------------------------|
| 1. Statistical Methods | - | M. Manoharan |
| 2. Business Statistics | - | P.R. Vital |
| 3. Statistics | - | R.S.N.Pillai & V. Bagavathi |
| 4. Statistical Methods | - | C.B. Gupta. |
| 5. Business Statistics | - | J.K. Sharma. |
| 6. Business Statistics | - | S.P.Rajagopalam & R.Sattanathan |

Book for Reference

- | | | |
|------------------------------|---|---------------------|
| 1. Statistical | - | Methods, S.P.Gupta. |
| 2. Statistical Methods | - | Vijay Gupta. |
| 3. Fundamental of Statistics | - | D.N.Elhance |
| 4. Business Statistics | - | Levine |

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

**PART III
II YEAR.**

III SEMESTER

11.COST ACCOUNTING

Objective: To acquaint the students with basic concepts used in the cost accounting, various methods involved in cost ascertainment and cost accounting book keeping system.

UNIT – 1

Introduction : Development of Cost Accounting – Definition of Cost – Costing, Cost Accounting and Cost Accountancy – Scope and Objectives – Advantages and Limitations – Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting – Classification of Cost – Elements of Cost – Preparation of Cost sheet.

UNIT – II

Material : Material Control – Purchase Procedure – Different Levels of Stock of Materials – EOQ – Perpetual Inventory System – ABC Analysis – Inventory Turnover Ratio – Bin Card – Stores Ledger – Pricing of Material Issues (FIFO, LIFO and Average Methods)

Labour: Labour Turnover – Methods of Remunerating Labour – Incentive Schemes (Chargeable Expenses : Meaning and Examples)

UNIT – III

Overheads : Meaning – Classification – Primary and Secondary Distribution of Overheads – Absorption of Overheads (Simple Problem)

UNIT – IV

Methods of Costing : Operating costing – Process Costing – Normal Loss, Abnormal Loss and Abnormal effectives – Process Accounts [Excluding Inter – Process Profit and Equivalent Production] – Simple Problems. Joint Product and By – Product (Theory only).

UNIT – V

Cost Center : Definition – Classification

Profit Center : Meaning – Purpose – Profit centre Vs Cost Centre

Cost Unit : Meaning – Examples

Cost Control : Meaning – Elements – Cost control Techniques.

Cost Reduction : Meaning – Features – Fields covered – Merits – Tools & Techniques – Cost control Vs. Cost Reduction.

Cost Audit : Definition – Objectives – Advantages – Cost Audit Vs. Financial Audit.

BOOK FOR STUDY

- | | | |
|-----------------------------|---|------------------------------------|
| 1. Cost Accounting | - | R.S.N.Pillai and Bhagavathi |
| 2. Cost Accounting | - | T.S. Reddy and Y.Hair Prasad Reddy |
| 3. Advanced Cost Accounting | - | S.P.Jain & K.L.Narang |
| 4. Cost Accounting | - | S.P. Iyengar. |

Book for Reference

- | | | |
|--------------------|---|-------------------------|
| 1. Cost Accounting | - | S.N. Maheswari |
| 2. Cost Accounting | - | Das Gupta |
| 3. Cost Accounting | - | Nigam, Naranja & Seghal |
| 4. Cost Accounting | - | B.K. Ghosh |

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

**PART IV
II YEAR****IV SEMESTER****12.INTRODUCTION TO VISUAL PROGRAMMING**

Objective : This syllabus is designed to guide the students in developing applications with GUI interfaces.

UNIT: 1

INTRODUCTION: Starting & Exiting Visual Basic-Using Project Explorer-Working with forms-Using Toolbox-Working with projects-Printing projects-Building & Running applications. **ADDIND CODE AND USING EVENTS**-Using Code window-Using Naming Conventions-Using variable-Scope-Subroutines & Functions.

UNIT: 2

USING INTRINSIC VISUAL BASIC CONTROLS: Labels & Textbox controls-Using command button control-Using frame, Checkbox, option button controls-List Box and combo Box controls-Formatting controls-Using control Arrays-Using Tab Order.

WORKING WITH STRINGS-Using strings-Converting Strings-Concatenating Strings-Formatting Strings-Manipulating Strings-Comparing Strings.

UNIT: 3

WORKING WITH NUMBERS: Using Numeric values-Using Numeric operators-Math functions-Random numbers **USING CONTROL STATEMENTS**-If & IIF-Select Case-Do-For-Exit Statements.

UNIT: 4

USING DIALOGUE BOXES:MsgBox-Input Box-Common Dialogue Control-Open & Save as Dialogue Boxes-Color Dialogue Box-Font Dialog Box-Print Dialogue Box-Show Help method. **USING MENUS:** Creating Menus-Adding code to menu-creating shortcut menu-Using Picture box-Rich text box.

Unit:5

USING FILES & DATA BASES: Opening, Closing & Deleting files and Reading & Writing to files-Building Your Own Active X Controls:First step-Testing the control-Polishing the presentation of your control-Adding the functionality.

BOOKS FOR STUDY:

1. SCOTT WARNER—TEACH YOURSELF VB6—TATA MCGRAWHILL, NEWDELHI, 1999. CHAPTERS: 1—8, 10.1, 10.2
2. GARY CORNELL—VISUAL BASIC 6 FROM GROUNDUP, TMH, NEWDELHI,1999. CHAPTER-6(PAGE 206-214).

BOOK FOR REFERENCE:

Mastering visual Basic6-Evangel Pertoutsos-BPB Publishers.

13. INTRODUCTION TO VISUAL PROGRAMMING (LAB)

1. Write a VB program to perform Arithmetic Operations.
2. Write a VB program using list box to sort the Numbers in ascending and descending order.
3. Write a VB program to calculate simple interest and compound interest values using function.
4. Write a VB program to generate Fibonacci Series.
5. Write a VB program to perform String Manipulation.
6. Write a VB program to Change the Color Using Scrollbar.
7. Write a VB program to perform number checking.
8. Write a VB program to find Item Details.
9. Write a VB program to Create Arithmetic Calculator.
10. Write a VB program using Drive, Directory and list box to open image and text.
11. Write a VB program using menu editor to format files
12. Write a VB program to format font in different styles.
13. Write a VB program to Create Circle Animation.
14. Write a VB program to display student details using DAO.

PART III II YEAR

III SEMESTER

14.BANKING THEORY LAW AND PRACTICE

Objective : To help the students to know about the basic principles of banking and its practices

UNIT I

Introduction – Origin of banking – definition – Banker and customer relationship – General and special – Types of deposits – Origin and growth of Commercial Banks

in India – Reserve Bank of India and its functions – Ratios – CRR – SLR – Repo rate – Reverse repo rate

UNIT II

Cheque – Crossing – Endorsement – Meaning – Definition – Types – Rules.

UNIT III

Paying Banker – Duties – Statutory protection – Payment –in- due- Course.

Collecting Banker – Duties – Statutory protection –holder-in-due – Course – Concept of negligence.

UNIT IV

Bank lending – Principles of sound lending – Secured Vs Unsecured advances – Types of advances – Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities)

UNIT V

E-Banking –Meaning –Benefits –Internet Banking – Home Banking- Mobile Banking – Virtual Banking –E-Payments – ATM Card/Biometric Card, Debit/Credit/Smart card, EFT, ECS (Credit / Debit) – E.money – Electronic purse, Digital Cash.

BOOKS FOR STUDY

- | | |
|-------------------------------------|---------------------------------|
| 1. Banking theory, Law and Practice | – Sundaram & Varshney |
| 2. Banking theory, Law and Practice | – Gordon and Natarajan |
| 3. Banking theory, Law and Practice | – P.N.Varshney |
| 4. Banking theory, Law and Practice | – Dr.S.Gurusamy |
| 5. Banking theory, Law and Practice | – A.V.Renganadhachary & D.S.Rao |
| 6. Banking theory and Practice | – P.K. Srivastava |

BOOKS FOR REFERENCE:

- | | |
|--------------------------|----------------|
| 1. A Textbook of Banking | – M.Radhasway |
| 2. Banking in India | - Vasant Desai |

**PART III
II YEAR.**

IV SEMESTER

15.BUSINESS MATHEMATICS

Objective : To familiarize the students with the applications of mathematics in business decision making.

UNIT – I

Number systems and equations – Counting techniques – Binomial expansion – Numbers- Natural – Whole – Rational – Irrational – Real – Algebraic expressions – factorization – Equations – Linear quadratic – Simultaneous linear equations with two or three unknowns – Nature of roots forming quadratic equation – Permutations – Combinations.

UNIT – II

Elements of Set theory – Definition – Symbols – Roster method and Rule method – Types of sets – Union & Intersection – Sub sets – Complements - Difference of two sets – Family of sets – Venn diagram – De – Morgan's law.

UNIT – III

Indices – Positive – Fractional – Operation with power function – Logarithms – Definition – Exponential forms – Laws of logarithms – Change of base – Formula – Common logarithms and natural logarithms – Characteristics and mantissa – Rules to write – Practical Problems.

UNIT – IV

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

UNIT – V

Determinants – Properties – Product – Matrices – Types – Addition – Multiplication – Matrix Inversion – Solving a system of linear equation using matrix inversion – Rank of matrix – Testing consistency of equations.

BOOK FOR STUDY

- | | | |
|-------------------------|---|---------------------------|
| 1. Business Mathematics | - | D.C.Sancheti & V.K.Kapoor |
| 2. Business Mathematics | - | M. Manoharan & C. Elango |
| 3. Business Mathematics | - | P.R.Vittal |
| 4. Business Mathematics | - | B.M. Aggarwal |
| 5. Business Mathematics | - | M. Wilson |

Book for Reference

- | | | |
|-------------------------|---|--------------------------|
| 1. Business Mathematics | - | V.K. Kapoor |
| 2. Business Mathematics | - | Jeyaseelan and Sundresan |
| 3. Business Mathematics | - | G.K.Ranganath |

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

16.FINANCIAL ACCOUNTING – IV

Objective : To enable students to gain expert knowledge on partnership Accounts.

UNIT – I

Partnership accounts : Partnership – Definition – Provisions relating to Partnership Accounting – Capital and Current Accounts of partners – Fixed and Fluctuating – Appropriation of profits – Past adjustments and guarantee.

UNIT – II

Admission of partner – calculation of new profit sharing ratio – Adjustment of undistributed profits, losses and reserves – Revaluations of Assets and Liabilities – Treatment of Good will – Adjustment of capitals of partners after admission of a partner.

UNIT – III

Retirement of partner – Transfer of balance due to retired partner – Death of a partner – Treatment of joint life policy – Settlement of amount due to legal representative of deceased partner.

UNIT – IV

Amalgamation of firms – Sale to a company.

UNIT – V

Dissolution of Partnership : Accounting treatment – Insolvency of partner- Decision in Garner Vs Murray case – Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss method.

BOOK FOR STUDY

- | | | |
|-------------------------|---|------------------------------------|
| 1. Advanced accountancy | - | R.L.Gupta and Radhaswamy |
| 2. Advanced accounting | - | S.P.Jain and K.L.Narang |
| 3. Advanced accountancy | - | M.A.Arulanandam and K.S.Raman |
| 4. Advanced accountancy | - | S.N.Maheshwari and S.K.Maheshwari |
| 5. Advanced accountancy | - | T.S. Reddy and A. Murthy. |
| 6.Business Accounting | - | DalstonL.Cecil and JenitraL.Merwin |

BOOK FOR REFERENCE

- | | | |
|-------------------------|---|-------------------------|
| 1. Advanced accounts | - | M.C. Shukla T.S. Grewal |
| 2. Advanced accountancy | - | P.C. Tulsian |

Note: The questions should be asked in the ratio of 60% for problems and 40% theory.

**PART III
THIRD YEAR**

V. SEMESTER

17.FINANCIAL ACCOUNTING – V

Objective : To familiarize the students with the principles of joint stock Company Accounts.

UNIT I

Issue of shares : Introduction - Accounting Procedures for issue of equity and preference shares at par, at discount and at premium - forfeiture and reissue. Rights issue, Bonus issue and Buyback of shares (Theory only) Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures- Accounting procedures for issue of Debentures - Debentures issued as collateral security – Redemption of debentures - Methods – Installment – Lottery – Sinking fund- ex Interest and cum- interest quotations.

UNIT III

Underwriting of shares and debentures – Marked and unmarked applications - Firm underwriting - Profit and Loss prior to Incorporation – Final accounts of joint Stock Company.

UNIT IV

Valuation of goodwill - methods - Simple profit – Super profit – Capitalisation method – Valuation of shares – methods – intrinsic value – Yield value – Fair value.

UNIT V

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.

BOOKS FOR STUDY

1. Advanced accountancy – R.L. Gupta and Radhaswamy
2. Advanced accounting – S.P.Jain and K.L.Narang
3. Advanced accountancy – M.A.Arulanandam and K.S.Raman
4. Advanced accountancy – S.N.Maheshwari and S.K. Maheshwari

Note : The questions should be asked in the ratio of 60% for problems & 40% for theory.

**PART III
THIRD YEAR**

V. SEMESTER

18.BUSINESS LAWS

Objectives: To impart basic Knowledge of the important business legislations.

UNIT I

Contract: Meaning and Definitions of contract – Essential elements of valid contract – Valid, Void and Voidable contract. Offer – Acceptance – Communication and revocation of Offer and Acceptance.

UNIT II

Consideration – Capacity of parties- Free consent – Modes of discharge of contract – Breach – Remedies for Breach.

UNIT III

Sale of Goods Act , 1930: Contract of sale – Conditions & warranties –Transfer of Property and title to goods – Rights & duties of Seller & buyer – Rights of unpaid seller. Contract of Indemnity &Guarantee : Features – Rights & Liabilities of Surety.

UNIT IV

Cyber law and contract – Procedures – Digital signature- Safety mechanisms.

UNIT V

Consumer Protection Act 1986 : Definition – Objectives - Consumer Protection councils – consumer disputes – Redressal –Reasons for slow growth of consumer movement in India – Suggestions for Strengthening.

BOOKS FOR STUDY

1. Elements of Mercantile law – N.D. Kapoor
2. Business Law – R.S.N Pillai&Bagawathi
3. Mercantile Law – M.C. Kuchal
4. Business Law – M.R. Sreenivasan
5. Business Law – V.Balachandran&S.Thothadri

BOOKS FOR REFERENCE

1. Hand Book of Mercantile Law- E.Venkatesan
2. Business Law – Shukla&Saxena
3. Mercantile Law – N.D. Kapoor
4. Business and Industrial Law – M.C. Kuchal
5. E-Commerce – Puja

Note: The last unit of syllabus will be replaced by the New consumer Act when it is Enforced.

19.INCOME TAX LAW AND PRACTICE – I

Objectives: To provide the basic knowledge and equip students with application of principles and provisions of income tax Act 1961 and latest relevant Rules.

UNIT I

Income Tax Act, 1961 – Definitions - Income - Assessment –Assessment year- Previous year – Person –Assessee – Resident but not ordinary resident- Non – resident – Deemed Income- Capital receipts and revenue Receipts – Capital expenditure and Revenue expenditure.

UNIT II

Exempted Income u/s10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Charitable trust u/s 11, 12, and 13 Political parties u/s 13A.

UNIT III

Computation of Taxable income – Income from salary – Income from House Property.

UNIT IV

Profits and gains from Business or profession – Depreciation and other deductions.

UNIT V

Capital gains – Income from other sources.

BOOKS FOR STUDY

1. Income tax law and Practice – B.B.Lal
2. Income Tax law and Practice – BhagavathiPrased
3. Students Guide to Income Tax – VinodK.Singhanian
4. Income Tax Law and Practice – Murthy & Reddy

BOOKS FOR REFERENCE :

1. Income Tax law and Practice – H.C. Mehrotra
2. Law and Practice of Income Tax – dinkarPagare
3. Income Tax law and Practice – V.P Gaur and D.B.Narang
4. Income Tax Law and Practice - Hariharan

Note : The questions should be asked in the ratio of 60% for problems and 40% for theory.

20. INTRODUCTION TO MULTIMEDIA AND DTP

Objective : This syllabus is designed to demonstrate knowledge of terminology related to desktop publishing, graphics and animation using Photoshop and Corel Draw.

UNIT 1:

Introduction- Media and Data streams- Medium-Main Properties of multimedia system- multimedia: Images and Graphics- Basic Concepts- Computer Image Processing.

Unit –II

Getting started with Photoshop- Photoshop Program window –working with files- Working with images- Images-Image Size- Image Resolution-Editing Images-Color modes –Setting Fore and Background- Making selection –editing selection.

Unit-III

The Painting Tools- Drawing Tools-Retaching Tools-Layers-Layers palette- working with layers-Hiding ,showing & deleting layers-Repositioning layers-Flattening Images- Filters.

Unit –IV:

Corel Draw Basics : Getting Started with Corel Draw –Corel Draw Screen- Property Bar- Handling Files-Views-Drawing and selection- Getting Familiar with Tool Box- Getting Started With Project- Working with object and shapes- Adding effects to object- Working with text- text tool-Book Cover-Converting Text Type.

Unit V:

Formatting Text –Text editor-Working with Images-Images-Importing Images- Resizing ,Rotating, Skewing and cropping Images-Adding Special effects- Exporting Files- Publishing –Changing Page size-Page Layout and Background- Page Frame-Inserting ,Deleting and renaming Pages-Rulers.

Books for study:

1. Multimedia computing & Applications Ralf stein Metz and Klara Nahrstedt- Pearson Education Chaper 2(Page9-17) Chapter4(Page55-80)_
2. Comdex-Multimedias and Web design –Vikas Gupta,Dream Tech Press (Page 47-264)

21.Multimedia & DTP (Lab)

PHOTOSHOP EXERCISES

1. Picture Package and Ripple Border.

2. Brush and Pattern Effects.

3. Rainbow Effect

4. Rain effect

5. Water ripple& Lighting Effect

6. TEXT EFFECT I :

1. Outline effect

2. Shadow effect

3. Wrap Text

7. TEXT EFFECT II :

1. Fire effect

2. Mask effect

3. Bevel&emboss effect

8. DESIGNING CARDS:

1. ID card

2. Visiting cards

9. PICTURE EFFECT I:

1. Find edge effect

2. Lighting effect

3. Photocopy effect

10. PICTURE EFFECT II:

1. Water effect

2. Frame effect

3. Paint effect.

11.Bouncing ball Animation

12.Tree Animation

CORELDRAW EXERCISES

1. Designing a Logo

1. Designing a Banner

2. Text Effects

1. Extrude and Contour Effect

2. Artistic Effect

3. Perspective Effect

4. Powerclip Effect

4. CD Design

5. Bitmap Effects

1. Page curl Effect

2. Particles Effect

3. Frame Effect.

6. Designing a Book Cover.

PART III

VI Semester

III Year

22. INDUSTRIAL RELATIONS AND LABOUR LAWS

Objectives: To impart the basic Knowledge of the important labour legislations.

UNIT I

Meaning, Natures, Objectives and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestions to improve Industrial Relation.

UNIT -II

Trade Union Theories, Need Objectives and Functions of Trade Union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.

UNIT -III

Industrial Disputes Act, 1948 : Meaning, Forms, Causes and Consequences of Industrial Disputes,

UNIT IV

Concepts, Significance and Types of Collective Bargaining, Conditions for Collective Bargaining, Factors Influencing Collective Bargaining, Collective Bargaining in India.

UNIT - V

Salient Features of Factories Act, 1948; Payment of Wages Act, 1936; Minimum Wages Act, 1948.

BOOKS FOR STUDY

- | | | |
|--|---|---------------------|
| 1. Elements of Mercantile Law | - | N.D. Kapoor. |
| 2. Mercantile Law | - | M.C.Kuchal |
| 3. Industrial Relations & Labour
Legislations | - | Dr.M.R.Sreenivasan. |

BOOKS FOR REFERENCE:

- | | | |
|---|---|--------------|
| 1. Hand books of Mercantile law | - | E.Venkatesan |
| 2. Business and Industrial Law | - | M.C.Kuchal |
| 3. Lectures on Business &
Corporate Laws | - | Dr.K.Kapoor |

PART - III III YEAR

VI SEMESTER

23.INCOME TAX LAW AND PRACTICE – II

Objective : To make the students to know about latest Income Tax Rules and Regulations.

UNIT I

Clubbing of Income - Set - off and carry forward of losses - Deductions from gross total income.

UNIT II

Assessment of Individual and Hindu undivided family.

UNIT III

Assessment of Partnership firms, Association of Persons and joint stock companies.

UNIT IV

Return of Income - Submission of return income - Return of Loss - Belated Return – Revised return - Procedure for assessment - Self assessment - Reassessment – Best judgment assessment - Ex-Party assessment - Rectification of mistakes - Reopening of assessment.

UNIT V

Deduction and Collection of tax at source - Advance payment - Tax refunds – Consequences of failure to deduct or pay tax - Tax credit certificate - Tax clearance certificate.

BOOKS FOR STUDY:-

- | | | | |
|----|------------------------------|---|-------------------|
| 1. | Income Tax Law and Practice | - | B.B.Lal |
| 2. | Income Tax Law and Practice | - | Bhagavathi Prasad |
| 3. | Students Guide to Income Tax | - | Vinod K.Singhania |

BOOKS FOR REFERENCE:-

- | | | | |
|----|--------------------------------|---|-------------------------|
| 1. | Income Tax Law and Practice | - | H.C.Mehrotra |
| 2. | Law and Practice of Income Tax | - | Dinkar Pagare |
| 3. | Income Tax Law and Practice | - | V.P.Gaur and D.B.Narang |

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III III YEAR

VI SEMESTER

24.FUNDAMENTALS OF INTERNET AND WEB TECHNOLOGIES

Objective : This syllabus is focus on the basic knowledge of internet and designing a web pages using scripting languages.

UNIT-I

Computer Networks: Basic of computer Network –Topologies of computer networks- Layers in networking – Types of networks.

Basic of Internet: Internet – History of Internet – Internet services –uses of Internet – Protocols – Web concepts

UNIT- II

HTML: Introduction –SGML –Outline of HTML document – Head Section – Body Section – HTML Forms

Java Scripts : Introduction – Language Elements - Objects of java scripts – Other objects – Arrays

UNIT III

DHTML & CSS: Introductions – CSS-DHMTL document object model and Collections – Event Handling – Filters and Transitions – Data Binding

UNIT IV

XML: Introduction – HTML vs XML –Syntax of XML – XML attributes – XML validation – XML DTD – Building Blocks of XML document – DTD Elements –DTD attributes.DTD entities – DTD validation – XSL – SXL – Transformation – XML Namespace – XML schema

UNIT V

JSP: Introduction – Advantage of JSP – Developing First JSP – Components of JSP – Retrieving data form HTML to JSP – JSP session –cookies

Books for study:

1. Internet and Web Technologies – Rajkamal – Tata MC –Graw Hill Publishing 2002 Chapter 1 (page 10 – 25,31-47)
2. Web Technology – A Developer's Perspective – N.P. Gopalan, J.Akilandeswari, Prentice Hall of India Private Limited Chapters: 1,4,5,7,8,11.

PART IV

III YEAR

Skill Based Subjects

VI SEMESTER

25.PROJECT WORK AND ON THE JOB TRAINING (VIVA-VOCE)

PART – IV

I Year

I SEMESTER

NON- MAJOR ELECTIVE

26.BUSINESS ACCOUNTING

Objective : To help the students to know the basic accounting principles and impart basic skill to record the business transactions.

UNIT I

Introduction – Book Keeping – Accountancy –Differences – Double Entry System – It's merits and Limitations – Differences between Single Entry and Double Entry System – Classification of Accounts – Rules – Users of Accounting information.

UNIT II

Books of Prime Entry – Accounting Equation – Journal – Advantages – Ruling (Simple Problems)

UNIT III

Subsidiary Books – Objectives – Advantages – Purchases Book – Sales Book – Returns Books – Cash Book – (Simple Problems) Difference between Trade Discount and Cash Discount.

UNIT IV

Books of Final Entry – Ledgers – Advantages – Ruling – (Simple problems) – Trial Balance – Advantages – Difference between Trial Balance and Balance Sheet – Preparation of Trial Balance from given Ledger Balances.

UNIT V

Final Accounts of Sole Trading Concerns – Adjustments : Outstanding Expenses – Prepaid Expenses – Closing Stock – Depreciation – Bad debts – (Simple Problems) – Cost of Goods Sold.

BOOKS FOR STUDY

- | | | |
|--|---|--------------------------|
| 1. Double Entry Book-keeping | - | T.S. Grewal |
| 2. Advanced Accountancy | - | T.S. Reddy and A.Murthy |
| 3. Principles and Practice of Accounting | - | R.L.Gupta & V.K.Gupta |
| 4. Fundamental of Advanced Accounting | - | R.S.N.Pillai & Bagawathi |
| 5. Business Accounting | - | A. Balasubramanian |
| 6. Fundamentals of Accounting | - | Appanniah and others |

BOOKS FOR REFERENCE

- | | | |
|------------------------|---|---------------------------|
| 1. Advanced Accounts | - | M.C.Shukla and T.S.Grewal |
| 2. Advanced Accounts | - | S.P.Iyengar |
| 3. Advanced Accounting | - | S.P.Jain and K.L.Narang. |

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

PART – IV
I Year

II SEMESTER
NON- MAJOR ELECTIVE

27.ADVERTISING AND SALESMENSHIP

Objective : To familiarize the students with fundamentals of adverting and salesmanship

UNIT I

Meaning of advertising – Characteristic Features of Advertising – Nature and Scope of Advertising – Benefits or Advantages of Advertising – Criticisms of Advertising – Is Advertising Economic Waste? – Difference between Advertising and Salesmanship.

UNIT II

Advertising Media – Indoor and Outdoor Advertising – Advertising agency – Role – Importance.

UNIT III

Personal Selling – Definition – Salesmanship – Definition Features – Objectives – Benefits – Criticisms against Salesmanship.

UNIT IV

Qualities of a successful salesman; Physical, Mental, Social and, Moral Qualities – Other Requisites of a Salesman.

UNIT V

Recruitment of Salesman – Sources – Remuneration of Salesman; Methods.

BOOKS FOR STUDY:

- | | | |
|-------------------------------------|---|-------------------------------|
| 1. Advertising and Salesmanship | – | P.Saravanel & S.Sumathi |
| 2. Essential of Advertising | – | S.Chandran |
| 3. Advertising and Sales Promotion | – | Dr.R.L.Varshny & Dr.S.L.Gupta |
| 4. Advertising and Personal Selling | – | Dr. C.B.Gupta |
| 5. Advertising and sales promotion | – | Mishra & Harikumar |

28.RETAIL MARKETING

Objective: This syllabus covered for retail marketing in an around areas.

UNIT I

Introduction – Retailing as an activity – Retail Marketing – Consumer behaviour and retail operations.

UNIT II

Management of service and quality in retailing – Retail marketing mix and product – Merchandise Management.

UNIT III

Retail pricing – Retail promotion – Retail logistics and distribution.

UNIT IV

Methods and approaches to retail marketing planning – Retail location strategies and decisions – Management of a retail brand and its applications.

UNIT - V

Consumerism and ethics in retailing - International retailing - Future of retailing

Books For Study

1. Retail Marketing Management - David Gilbert
2. Retail an Introduction - Rover cos

Books For Reference

1. Retail Management: A Strategic Approach – Barry Berman, Joel R.Evans
2. Merchandising and Match for Retailing – Cynthia R.

**PART IV
III YEAR**

**V SEMESTER
Skill Based Subjects**

29.ENVIRONMENTAL STUDIES - UNIVERSITY

**PART III
II YEAR**

**Skill Based Subject
IV SEMESTER**

30.GOODS AND SERVICES TAX

Objective : To understand the concept and the importance of goods and services tax in the Context of Indian economy.

UNIT – I

GST – Concept – Meaning – Definition – Objectives – Advantages. GST and Centre, State Financial relation.

UNIT –II

Main features of GST Law – Impact of GST – Subsuming of taxes – Types of GST – CGST – SGST – IGST – UTGST.

UNIT III

GST Council – Constitution – Structure – Action Plan – Quorum and decision making of meeting – Functions.

UNIT IV

Registration – Registration under GST – Procedure – Persons liable for registration – Persons not liable for registration – Company registration.

UNIT V

Computation of taxable value and tax liability – Comparative calculations with previous tax laws – Tax calculation for inter-state sales – Value of supply – Value of taxable supply – Input tax credit. (Simple problems only).

Books for study

1. Goods and Services Tax - GhousiaKhatoon, Naveen Kumar C.M, &Venkatesh S.N Himalaya publishing house private ltd, Mumbai.
2. Fundamentals of GST and customs Act – R.G.Sha,S.K.PodderShruthiPrabhakar.
3. Goods and services Tax – B.Mariappa
4. GST – The essentials of Goods and Service Tax – Dr.Thomas Joseph,
Dr.Jayajacob, Ms.ChinnuMariamchacko

Note: The questions should be asked in the ratio of 80% for theory and 20% for problems

**PART IV
III YEAR**

**V SEMESTER
Skill Based Subjects**

31.EXPORT - IMPORT PROCEDURES AND DOCUMENTATION

Objective : To impart basic knowledge on export and import documentation and procedures.

UNIT I

Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights

UNIT II

Export procedures - Export an order – Consignment - Receiving an order - Packing and Marketing - Shipping order – Customs formalities.

UNIT III

Export documentation - Documentation - Letter of credit - Credit documentation – Insurance documents and other documents.

UNIT IV

Import procedures - Importing through Indent house- Obtaining import licenses – Terms used in mentioning prices.

UNIT V

Import documentation – Documentation- Documents for Port and Customs Clearances - Insurance documents - Finance document and all other documents.

BOOKS FOR STUDY

- | | | | |
|----|-------------------------|---|---------------------------|
| 1. | International Marketing | - | Varshney & B.Battacharya |
| 2. | International Marketing | - | Francis Cherunilam |
| 3. | International Marketing | - | B.S. Rathorand J.S.Rathor |

**PART IV
III YEAR**

**Skill Based Subjects
VI SEMESTER**

32.VALUE EDUCATION - UNIVERSITY

**PART IV
III YEAR**

**Skill Based Subjects
VI SEMESTER**

33.TALLY - LAB.

1. Write a Tally program to Create the company.
2. Write a Tally program to Create the different ledgers.

3. Write a Tally program to Create the "Receipt voucher".
4. Write a Tally program to Create the "Purchase voucher".
5. Write a Tally program to Create the "Sales voucher".
6. Write a Tally program to Create the "Debit note and credit note voucher".
7. Write a Tally program to Create the "contra voucher".
8. Write a Tally program to Create the "Payment voucher".
9. Write a tally program to Create the "Journal voucher".
10. Write a Tally program to Create the "Balance sheet a/c" of the company.
11. Write a Tally program to Create the "Profit and loss a/c".
12. Write a Tally program to Create the "Trial balance a/c".
13. Write a Tally program to Create the "Day book".
14. Write a Tally program to Create the "Sales Register " of the company
15. Write a Tally program to Create the "Purchase Register" of the company.
16. Write a Tally program to Create the "cash flow/funds flow".

**PART IV
III YEAR**

**Skill Based Subjects
VI SEMESTER**

34.E-COMMERCE

Objective : This syllabus is designed to help the students to know about the online business sector.

Unit-I:

Foundations of E-Commerce: Foundations of E-Commerce – Business to Customer (B2C) Electronic Commerce – Business to Business (B2B) Electronic Commerce.

Unit-II

Network Infrastructure for E-Commerce: Network Infrastructure for E-Commerce – The Internet , Intranets and Extranets as E-Commerce Infrastructure

Unit-III

Web Security: Web Security – Cryptography – Firewall

Unit-IV

Electronic Payment Systems: Electronic Payment Systems

Unit-V

Mobile Commerce: Mobile Commerce – WAP (Wireless Application Protocol) – Legal Requirements in E-Commerce

Text Book:

E-COMMERCE, Mamta Bhusry, Firewall Media (An important of Laxmi Publications Pvt.Ltd.), Edition: First 2005

Unit 1 : Chapters 1, 2, 3

Unit 2 : Chapters 4, 5

Unit 3 : Chapters 6, 7, 8

Unit 4 : Chapters 9

Unit 5 : Chapters 10, 11, 12.

Reference Books:

1. E-Commerce, P.T. Joseph, S.J. Third Edition
(Prentice Hall of India Pvt.Ltd, New Delhi, 2008)
2. Electronic Commerce, Pete Loshin/ John Vacca
Firewall Media (An Important of Laxmi Publications Pvt.Ltd, New Delhi) Fourth
Edition : 2004

**PART IV
III YEAR****VI SEMESTER
Skill Based Subjects****35.COMMERCE PRACTICAL**

Objective : To enable the students to have practical knowledge of using various forms.

List of Practical

Filling up of Money order form - Layout of business letter - Blue print of an office-
Filing of papers- use of common office machines- Designing of forms for purpose
Preparation of Vouchers, Invoice and Cash receipts - Telephone Etiquette - Handling of
Visitors.

Format of Joint Stock Company Balance sheet-Model of a partnership deed- Format
of Profit and Loss appropriation account- Debit note and Credit note and Statement of
affairs of an insolvent.

Cost sheet Specimen of Stock Sheet/ Register. Payroll/Wage Sheet, Form of Bin and
Time Card, Filling of material order and material requisition,- and Issue register.

Chart of an Organization Structure.

Filling up of an account opening form, Knowledge of various forms used in day-to-
day banking activities - Cheque – Pay-in-slip - Withdrawal form - Transfer form – Draft
Challan, Form of Bill of exchange and Promissory note, Fixed Deposit Receipt, Safe
Custody Receipt, Form of letter of Credit, Currencies of different Countries, ATM Debit and
Credit Card.

Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names – Publishing the products in the market.

Filling up of Equity share application and mutual fund form, Specimen of Share, Mutual fund and Bond certificates.

Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, Filling up of Proxy form.

Filling up of Income tax returns, Sales tax forms and applying for income tax refund.

Note: Students have to submit a practical note book consisting of specimen forms of all the above documents mentioned in the syllabus.

MODEL QUESTION
FINANCIAL ACCOUNTING - III
(For those who joined in July 2018 and after)
Time : Three Maximum : 75marks
Hours

Choose the Correct Answer :

1. ஈட்டுறுதி காலத்தை தீர்மானிப்பவர்
அ) பாலிசி வழங்குபவர்
இ) இருவரும்
The indemnity period is decided by
a) Insurer
b) Insured
c) Both
d) No body
ஆ) பாலிசிதாரர்
ஈ) எவருமில்லை
2. தர விற்பனை - உண்மையான விற்பனை = ?
அ) மொத்த இலாபம்
இ) ஈட்டுறுதி
Standard sales - Actual sales = ?
a) Gross Profit
b) Net Profit
c) Indemnity
d) Short Sales
ஆ) நிகர லாபம்
ஈ) குறை விற்பனை
3. குத்தகைதாரர் செலுத்தும் உரிமைத் தொகை _____ ஆக
கருதப்படுகிறது.
அ) செலவு
இ) லாபம்
ஆ) வருமானம்
ஈ) நஷ்டம்

Royalty payable by lessee is considered as _____ .

- a) Expense
- b) Income
- c) Profit
- d) Loss

4. லாபத்தில் ஏற்படும் இழப்பு பாலிசியில், சராசரி சரத்து யாருடைய நலனை பாதுகாக்கிறது?

- அ) பணியாளர்கள்
- ஆ) காப்பீட்டு நிறுவனம்
- இ) பாலிசிதாரர்
- ஈ) (ஆ) மற்றும் (இ)

The average clause in a loss of profit policy protects the interest of the

- a) Workers
- b) Insurance Company
- c) Insured
- d) Both (b) and (c)

5. நிலைமை விபரம் தயாரிக்கும் போது, ஏட்டுக்கடன் எழுதுமிடம்

- அ) அட்டவணை A
- ஆ) அட்டவணை E
- இ) அட்டவணை F
- ஈ) அட்டவணை G

Books debts are shown in statement of affairs under

- a) List A
- b) List E
- c) List F
- d) List G

6. பிரசிடென்சியல் டவுன் இன்சால்வென்ஸி சட்டம் இயற்றப்பட்ட ஆண்டு

- அ) 1909
- ஆ) 1929
- இ) 1939
- ஈ) 1949

Presidency towns insolvency act was passed in

- a) 1909
- b) 1929
- c) 1939
- d) 1949

7. கிளைக் கணக்கின் குறிக்கோள்

- அ) கிளையின் லாப/நஷ்டம் அறிய
- ஆ) தலைமையக லாப/நஷ்டம் அறிய
- இ) (அ) அல்லது (ஆ)
- ஈ) (அ) மற்றும் (ஆ)

The objective of branch a/c, is to know

- a) Branch P/L
- b) Ho P/L
- c) (a) or (b)
- d) (a) and (b)

8. வழியிடை சரக்கு, இருப்பு நிலைக் குறிப்பில் _____ பக்கத்தில் காண்பிக்கப்படுகிறது

- அ) முதல்
- ஆ) பொறுப்புகள்
- இ) சொத்துக்கள்
- ஈ) ஏதுவுமில்லை

a) Capital b) Liabilities
c) Assets d) None

- அ) வட்டி அனாமத்து க/கு ஆ) வட்டி க/கு
இ) விற்பனை க/கு ஈ) கொள்முதல் க/கு

a) Interest suspense a/c b) Interest a/c
c) Sales a/c d) Purchase a/c

- | | |
|------------------|-----------------------|
| அ) விற்பனை அளவு | ஆ) சொத்து மதிப்பு |
| இ) சதுர அடி முறை | ஈ) பணியாளர் எண்ணிக்கை |

a) Sales Volume b) Assets Value

c) Square Feet d) No of workers

11. (அ) கணேசன் என்பவரது வியாபார கிடங்கில் 1.9.13 தீ விபத்து ஏற்பட்டது. கீழ்க்கண்ட தகவல்கள் மூலம் காப்பீட்டு நிறுவனத்திடம் இருந்து பெற வேண்டிய கோரல் தொகையை காண்க.

	ரூ.		ரூ.
சரக்கிருப்பு 1.1.13	25,300	கூலி	60,000
விற்பனை 1.1.13 முதல் 1.9.13 வரை	1,56,000	கொள்முதல் 1.1.13 முதல் 1.9.13 வரை	50,400
வியாபாரத்திலிருந்து கணைசன் எடுத்த பொருட்கள்	2,500	காப்பாற்றப்பட்ட சரக்கு	3,600

A fire occurred in the godown of Ganesan on 1.9.13. Find out claim to be lodged from insurance company.

	Rs.		Rs.
Stock 1.1.13	25,300	Wages	60,000
Sales from 1.1.13 to 1.19.13	1,56,000	Purchase from 1.1.13 to 1.9.13	50,400
Goods taken by Ganesan at cost	2,500	Stock saved from fire	3,600
Gross Profit 30% on cost.			

(or)

ஆ) தீ கோரலில், சராசரி சரத்து குறித்து விவரி.

Explain average clause under fire claim.

12. அ) கோல் இந்தியா நிறுவனம் நிலக்கரி சுரங்கத்தை குத்தகைக்கு எடுத்து, உரிமைத் தொகை 50 பைசா ஒரு டன்னுக்கு என்றும், குறைந்தபட்ச வாடகை ரூ.40,000/- எனக் கொண்டது. குறை உற்பத்தி மீட்பு முதல் ஐந்து ஆண்டுகளுக்குள் சரிக்கட்ட ஒப்பு கொண்டனர். உற்பத்தி ஐந்து ஆண்டுகளில் 10,000 டன்; 48,000 டன்; 80,000 டன்; 1,20,000 டன்; 1,20,000 டன்.

கோல் இந்தியா ஏட்டில் குறை உற்பத்தி க/கு தயார் செய்க.

The coal India are lessees of a mine on a royalty of 50 paise per ton of coal raised with a dead rent of Rs.40,000 with power to recoup short workings during the first five years. The output were 10,000 tons; 48,000 tons; 80,000 tons; 1,20,000 tons; 1,20,000 tons.

Write up short workings a/c in the books of coal India.

(or)

ஆ) உரிமைத் தொகை என்றால் என்ன? யாரெல்லாம் உரிமைத் தொகை செலுத்த கடமைப்பட்டவர்கள்

What is royalty? Who are all liable to payable royalty?

13. அ) நொடிப்பு நிலைக் கணக்கில் அட்டவணை A குறித்து விளக்கம் தருக.

Explain list A under insolvency a/c.

(or)

ஆ) புரோவின்சியல் இன்சால்வென்சி சட்டம் 1920ன் படி முன்னுரிமை கடனீந்தோர் குறித்து விவரி.

Describe preferential creditors as per provincial insolvency Act 1920.

14. அ) கிளைக் கணக்கில் “சரக்கிருப்பு மற்றும் கடனாளிகள்” முறை குறித்து நீ அறிவது யாது?
What do you mean by ‘stock and debtor’ system under branch account?

(or)

- ஆ) தலைமையகம் தனது கிளைக்கு ரூ.19,200 மதிப்புள்ள சரக்குகளை அடக்கவிலை மீது 25% லாபத்தில் அனுப்பியது. கீழ்க்கண்ட தகவல்கள் மூலம், கிளை க/கு தயாரிக்கவும்.

	ரூ.		ரூ.
கடனாளிகளிடமிருந்து பெற்ற ரொக்கம்	12,860	கிளைகளின் கடன் விற்பனை	18,460
செலவுகளுக்கு தலைமையகம் செலுத்தியது	2,000	கிளையின் ரொக்க விற்பனை	5,000
		இறுதி சரக்கிருப்பு (இடாப்பு விலை)	4,000

Goods are invoiced by a H.O. to its branch at Rs.19,200 so as to give 25% profit on cost. From the following details, prepare branch a/c.

	Rs.		Rs.
Cash from debtors	12,860	Credit Sales by branch	18,460
Expenses paid by H.O	2,000	Cash sales by branch	5,000
		Closing Stock (invoice price)	4,000

15. அ) வாடகை கொள்முதல் என்றால் என்ன? அதன் சிறப்புகள் யாவை?
What is hire purchase/ What are its features?

(or)

- ஆ) ஒரு தொலைக்காட்சி பெட்டியின் ரொக்கவிலை ரூ.18,000, வாடகை கொள்முதல் முறையில் ரூ.20,000 விற்கப்பட்டு, ரூ.5,000 வீதம் நான்கு தவணைகளில் செலுத்தப்பட்டது. வட்டியினை கணக்கிடுக.

A television set cash price of which is Rs.18,000 sold on hire purchase system for Rs.20,000 payable 4 instalments of Rs. 5,000 each. Show how interest is calculated.

SECTION – C (3x10=30 marks)

Answer any THREE questions.

16. திரு.பொன்னுசாமியின் வியாபார நிறுவனத்தில் 15.10.2009ல் தீ விபத்து ஏற்பட்டது. கீழ்க்கண்ட தகவல்கள் மூலம் கோரல் தொகை கண்டறிக

What do you mean by 'stock and debtor' system under branch account?

	ரூ.		ரூ.
சரக்கிருப்பு 1.1.08	30,600	கொள்முதல் 2008ல்	1,22,000
சரக்கிருப்பு 31.12.08	27,000	விற்பனை 2008ல்	1,86,000
கொள்முதல் 1.1.09 முதல் 15.10.09 வரை	1,47,000	விற்பனை 1.1.09 முதல் 15.10.09 வரை	1,50,000

சரக்கிருப்புகள் அடக்கத்தில் 90% என மதிப்பிடப்பட்டது. சரக்கு மீட்பு ரூ.18,00. காப்பீட்டு தொகை ரூ.63,000 சராசரி சரத்து அடங்கியது இக்காப்பீடு.

A fire occurred in the premises of Thiru.Ponnusamy on 15.10.2009. From the following information, prepare a claim statement.

	Rs.		Rs.
Stock 1.1.08	30,600	Purchases in 2008	1,22,000
Stock 31.12.08	27,000	Sales in 2008	1,86,000
Purchases from 1.1.09 to 15.10.09	1,47,000	Sales from 1.1.09 to 15.10.09	1,50,000

Stocks are valued at 90% of cost stock saved Rs.18,000. The amount of policy Rs.63,000. There was an average clause in the policy.

17. நொடிப்பு நிலை கணக்கில், நிலைமை விபரப்பட்டியலின் மாதிரிப்படிவம் தருக.
Give the specimen of statement of affairs under insolvency a/c.
18. ரவி ஒரு சுரங்கத்தை குத்தகைக்கு எடுத்து, உரிமைத் தொகை ஒரு டன்னுக்கு 35 பைசா என்றும், குறைந்தபட்ச வாடகை ஆண்டுக்கு ரூ.750 ஆக கொள்கிறார். குறை உற்பத்தியை அடுத்தும் வரும் இரு ஆண்டுகளில் மீட்பு செய்ய விரும்புகிறார். உற்பத்தி பின்வருமாறு 2009 - 1000 டன்; 2010 - 1500 டன்; 2011 - 2500 டன்; 2012 - 1500 டன்; 2013 - 1000 டன்.

ரவி ஏட்டில் தேவையான பேரேட்டு கணக்குகளை தருக.

Rave took a mine on lease merging into a royalty of 35 paise per ton with a dead rent of Rs.750 per year and the right to recoup short workings out of royalties of two subsequent years from the period in which short workings arose. The output were 2009 - 1000 tons; 2010 - 1500 tons; 2011 - 2500 tons; 2012 - 1500 tons; 2013 - 1000 tons.

Give necessary ledger a/c in the books of Ravi.

19. மூன்று துறைகளை உடைய ஒரு வியாபார நிறுவனத்தின் கொள்முதல் பின்வருமாறு.

துறை A 1000 அலகுகள்	}	மொத்த அடக்கவிலை ரூ.1,00,000
B 2000 அலகுகள்		
C 2400 அலகுகள்		

1.1.2011ல் சரக்கிருப்பு விற்பனை

துறை A - 120 அலகுகள்	துறை A - 1020 அலகுகள் ரூ.20 வீதம்
B - 80 அலகுகள்	B - 1920 அலகுகள் ரூ.22.50 வீதம்
C - 152 அலகுகள்	C - 2496 அலகுகள் ரூ.25 வீதம்

மொத்த லாபம் எல்லா துறைகளிலும் ஒரே மாதிரியாக உள்ளது. துறைவாரி வியாபார க/கு தயார் செய்க.

The following purchases were made by a business house having three departments.

Dept A 1000 units	}	at a total cost of Rs.1,00,000
B 2000 units		
C 2400 units		

Stock on 1.1.2011 Sales were.

Dept A - 120 Units	Dept A - 1020 Units ரூ.20 each
B - 80 Units	B - 1920 Units ரூ.22.50 each
C - 152 Units	C - 2496 Units ரூ.25 each

The rate of gross profit is same each case. Prepare departmental trading a/c.

20. X நிறுவனம் ஒரு வாடகை கொள்முதல் துறையை கொண்டுள்ளது. வாடகை கொள்முதலில் சரக்குகள் அடக்கம் + 50% லாபம் என விற்பனை செய்யப்பட்டது.

ஜனவரி 1	வாடகை கொள்முதலில் சரக்குகள் (இடாப்பு விலை)	ரூ. 75,000
	வாடகை கொள்முதல் முறையில் இந்த ஆண்டு விற்பனை (இடாப்பு விலை)	4,05,000
	இந்த ஆண்டு ரொக்கம் பெற்றது	2,80,000
	சரக்கு திரும்ப பெற்றது (தவணை பாக்கி ரூ.20,000)	2,500
டிசம்பர் 31	வாடிக்கையாளிடம் சரக்கு (இடாப்பு விலை)	1,50,000

வாடகை கொள்முதல் துறையின் லாபம் / நஷ்டம் காண்க.

X company Ltd has a hire purchase department goods are sold on hire purchase at cost + 50%. From the following particulars, find out profit or loss made in the hire purchase department.

January 1	Goods out on H.P. (invoice price)	75,000
	Goods sold on H.P. during the year (invoice price)	4,05,000
	Cash received during the year	2,80,000
	Goods received back (instalment due Rs.20,000)	2,500
Dec.31	Goods with H.P. customers (invoice price)	1,50,000