YADAVA COLLEGE Govindarajan Campus, Thiruppalai, Madurai – 14. PG DEPARTMENT OF COMMERCE (CA)



Regulations and Syllabus under CBCS for B.Com. (CA) & M.Com. (CA),

With effect from the Academic Year 2022 - 2023

B.Com. (CA)

Yadava College (Autonomous)

(Accredited with 'A' Grade by NAAC) Govindarajan Campus, Thiruppalai. Madurai – 625014

Regulations and Syllabus for the Degree of Bachelor of Commerce with Computer Applications Under CBCS (This will come into force from the Academic Year 2022 – 2023)

Qualification for Admission:

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

Duration of the Course:

The students shall undergo the prescribed course of study for a period of **Three** Academic Years (Six Semesters).

Medium of the Course: English

Exam Duration: Three Hours

Blue Print of the Question Paper

Section	Type of Question	No. of	No. of Question	Marks to each	Total
		Question	to be answered	Question	Marks
А	Short answer	15	10	2	20
	Question Type				
	(Open choice)				
В	Paragraph Type	5	5	5	25
	Question				
	(Either or Choice)				
С	Essay Type	5	3	10	30
	Question				
	(Open choice)				
					75

PROGRAMME EDUCATIONAL OBJECTIVES

The B.Com (CA) program aims to achieve the following objectives:

PEO1	To prepare the students in making positive contribution to commerce, trade
	and industry in the national and global context.
PEO2	To apply frameworks and tools to arrive decision in profession and practice,
	striking a balance between business and social dimensions.
PEO3	To provide them strong base to pursue professional courses such as CA,
	ICMA, CFA and ACS.
PEO4	To improve accounting knowledge and skills of the students and make the
	students to apply their knowledge to the solve Financial Accounting,
	Management Accounting and Corporate Accounting problems both in books
	and in real life Business.
PEO5	To develop working skills in MS-Office, C & C++ Programming, Visual
	Basic, Computerized Accounting and Computer Networks

PROGRAMME SPECIFIC OUTCOMES

After completing the B.Com (CA) course the students can

PSO1	Be expertise in Accounting, Taxation, Management Accounting and
	Business Statistics.
PSO2	Plan and undertake independent research in their chosen discipline.
PSO3	Understand and apply contemporary trends in Business.
PSO4	Pursue professional courses like CA, ICMA, CFA, ACS and appear for
	competitive exams.
PSO5	Contribute for the development of computerized accounting, take up
	computer related jobs in office, companies and in computer labs.

YADAVA COLLEGE (Autonomous) Madurai – 625 014 PG DEPARTMENT OF COMMERCE (SF) B.Com - (CA) Course Structure (2022 -2023 batch)

Dent	C	Contact Hours per		Credits	Max. Marks	Max. Marks	Total	
Part	Course	Subject	Week	Semester	Creatis	CA	SE	Totai
Ι		Business Communication	4	60	3	25	75	100
II		English	5	75	3	25	75	100
		Financial Accounting - I	6	90	5	25	75	100
	Core:	Office Automation	4	60	2	25	75	100
III		Office Automation - Lab	2	30	2	40	60	100
	Allied:	Fundamentals of Computer	5	75	3	25	75	100
IX	CDE.	Environmental Studies	2	30	2	25	75	100
IV	SBE:	Communicative English	2	30	2	25	75	100
		Total	30		22			

<u>Semester – I</u>

<u>Semester – II</u>

D (G	Subject	Contac	et Hours per	Credits	Max. Marks	Max. Marks	Total
Part	Course	Subject	Week	Semester	Creuits	CA	SE	Total
Ι		Principles of Management	5	75	3	25	75	100
II		English	5	75	3	25	75	100
		Financial Accounting - II	6	90	5	25	75	100
	Core:	E-Commerce and its Applications	3	45	2	25	75	100
III		HTML - Lab	2	30	2	40	60	100
	Alliada	C Programming	3	45	2	25	75	100
	Allied:	C Programming - Lab	2	30	2	40	60	100
137	CDE.	Value Education	2	30	2	25	75	100
IV	SBE:	Communicative English	2	30	2	25	75	100
		Total	30		23			

D. (C-Lint	Contac	t Hours per	Cara Pita	Max.	Max.	T-4-1
Part	Course	Subject	Week	Semester	Credits	Marks CA	Marks SE	Total
		Partnership Accounts	6	90	5	25	75	100
		Business Statistics	6	90	4	25	75	100
	Core:	Operating System	3	45	2	25	75	100
III		Operating System – Lab	1	30	1	40	60	100
		Modern Banking	5	75	3	25	75	100
	A 11: o.d.	C++ Programming	3	45	2	25	75	100
	Allied:	C++ Programming – Lab	2	30	2	40	60	100
IV	NME:	TAA/TAB (Elements of Commerce –I)	2	30	2	25	75	100
- '	SBE:	Communicative English	2	30	2	25	75	100
			30		23			

<u>Semester – III</u>

<u>Semester – IV</u>

	G	G-1:	Contact Hours per		Cara l'Ar	Max.	Max.	Tetel
Part	Course	Subject	Week	Semester	Credits	Marks CA	Marks SE	Total
		Costing	6	90	4	25	75	100
	Core:	Business Mathematics	6	90	4	25	75	100
III		Software Engineering	4	60	3	25	75	100
		RDBMS	3	45	2	25	75	100
	Allied:	Oracle – Lab	2	30	2	40	60	100
	Elective-I	Modern Marketing	5	75	4	25	75	100
IV	NME:	TAA/TAB (Elements of Commerce –II)	2	30	2	25	75	100
	SBE:	Communicative English	2	30	2	25	75	100
			30		23			

Part	Course	Subject	Contac	ct Hours per	Credits	Max. Marks	Max. Marks	Total
Fart	Course	Subject	Week	Semester	Creuits	CA	SE	Total
		Income Tax - I	6	90	5	25	75	100
		Company Accounts	6	90	5	25	75	100
ш	Core:	Computer Networks	5	75	4	25	75	100
		Introduction to VB Programming	4	60	2	25	75	100
		Introduction to VB Programming - Lab	2	30	2	40	60	100
IV	Elective-II	Business Environment	5	75	4	25	75	100
1 V	SBE:	Soft Skills	2	30	2	25	75	100
			30		24			

<u>Semester – V</u>

<u>Semester – VI</u>

D (G	Carle is at	Contact Hours per		Creadita	Max.	Max.	Tetal
Part	Course	Subject	Week	Semester	Credits	Marks CA	Marks SE	Total
		Income Tax - II	7	105	5	25	75	100
		Management Accounting	6	90	5	25	75	100
ш	Core:	Computerized Accounting	3	45	4	25	75	100
	-	Computerized Accounting - Lab	3	45	2	40	60	100
		Project	4	60	2	50	50	100
IV	Elective-III	Auditing	5	75	4	25	75	100
1 V	SBE:	General Knowledge	2	30	2	25	75	100
v		Physical Education/NCC/ NSS Extension activities			1			
			30		25			

Electives

Semester	Papers			
IV	(A) Modern Marketing			
1 V	(B) Consumer Behaviour			
V	(A) Business Environment			
v	(B) Company Law			
VI	(A) Auditing			
VI	(B) Principles of Co-operation			

Non-Major Electives

Semester	Papers	
III	Elements of Commerce - I	
IV	Elements of Commerce - II	

Skill Based Electives

Semester	Papers
I, II, III & IV	Communicative English
V	Soft Skills
VI	General Knowledge

Curriculum Structure for B.Com. (CA)

Part I	In Lieu of Tamil	2 x 3	= 06	Credits
Part II	English	2 x 3	= 06	Credits
Part III	Core		= 80	Credits
	Allied		= 15	Credits
Part IV	Electives	3 x 4	= 12	Credits
	SBE	8 x 2	= 16	Credits
	NME	2 x 2	= 04	Credits
Part V	P.Ed./NCC/NSS		= 01	Credit
		Total	140	Credits

(For those joined B.Com., on or after June 2022)

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE (S/F) B.Com., (Computer Application)

Semester : I	DUCINECS COMMUNICATION	Hours/Week: 4	
Sub-Code :	- BUSINESS COMMUNICATION	Credit	:3

Objectives:

To enable the students acquire the written and oral business communication skills.

UNIT- I

Introduction of Business Communication: Meaning – Objectives – Media – Barriers -Importance of Effective Business Communication- Modern Communication Methods -Business Letters: Need - Functions - Kinds - Essentials of Effective Business Letters -Layout.

	After completion of this unit the students should able to gain the knowledge
CO-1	of Business Communication and Business Letters.

UNIT- II

Business Correspondence : Enquiries - Replies - offers and quotations - Orders and their Execution -Credit and Status Enquiries - Meaning - Trade and bank references -Complaints and Adjustments - Collection Letters - How to write effective Collection letters - Sales Letters - Circular Letters.

CO-2	After end of this unit the students will be able to know how to make business
0-2	enquiries, place orders and write collection letters.

UNIT-III

Banking, Insurance and Agency Correspondence: Banking Correspondence - Introduction - correspondence with customer, Head office – Insurance Correspondence –Life insurance-Fire insurance – Marine insurance - Agency Correspondence.

CO-3 After completion of this unit the students will be able to write banking, insurance and agency letters.

UNIT- IV

Report Writing: Company Secretarial Correspondence - Agenda, Minutes and Report Writing- Types- Characteristics of good Report- Report of individuals.

CO-4 On successful completion of this unit the students will acquire knowledge on minutes, report and office notes preparation.

UNIT -V

Technology and Business Communication: Application for Jobs: Preparation of resume-Interviews- Meaning- types of Interview- Candidates preparing for an interview- guidelines to be observed during an interview- Business Report Presentations. Strategic Importance of E-Communication. Email, Text Messaging, Slide or Visual Presentation – Internet - Video conferencing - Group Discussion – Social Networking.

CO-5	After completion of this unit the students will gain practical knowledge in E-
	Communication.

Pedagogy:

Chalk & Talk, Group Discussion, Seminar, Quiz and Assignment.

Text Book:

Essentials of Business	Rajendra Pal, J.S. Korahilli,
Communication:	Sultan Chand & Sons, New Delhi.

Books for Reference:

Commercial	R.S.N.Pillai and Bhagavathi.S,
Correspondence:	Chand Publications, New Delhi.
Business Communication:	N.S.Raghunathan & B.Santhanam,
	Margham Publications, Chennai.
Business Communication:	V.R. Palanivelu & N. Subburaj,
	Himalaya Publishing Pvt. Ltd, Mumbai.

E-Resources:

- 1. <u>www.pixelmattic.com</u>
- 2. www.business communication.org
- 3. <u>https://www.youtube.com/watch?v=mrMscoWro0w</u>

Name of the course Designer:

1. Prof.P.Ramar

2. Prof.M.Karthikalakshmi

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com., (Computer Application)

Semester : I		Hours/Week: 6
Sub-Code :	FINANCIAL ACCOUNTING – I	Credit : 5

Objectives:

To provide a thorough knowledge of the fundamental concepts and practical problems in Financial Accounting

UNIT – I

Introduction to Accounting – Definition – Objectives –Accounting concepts – Types of Accounts – Accounting rules – Accounting Transactions – Double Entry system of Book keeping – Journal, Ledger, Subsidiary Book and Trial Balance.

CO-1 After completion of this unit the students should be gain the knowledge of Accounting Rules, Double Entry System of Accounting, Journal, Ledger, Trial Balance and preparation Cash Book and Subsidiary Books

UNIT – II

Rectification of Errors: Classification of Errors – Suspense Accounts. Bank Reconciliation Statement: Meaning – Causes – Differences between Cash book and Pass Book – Method of Preparation of Bank Reconciliation Statement – Illustrations.

CO-2 After end of this unit the students will be able to know the rectification of errors and to prepare bank reconciliation statement

UNIT – III

Final Accounts: Introduction – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments, Simple problems-Average Due date and Account Current.

CO-3	On successful completion of this unit students should be able to prepare final
	accounts of sole traders

UNIT – IV

Depreciation Accounting -Meaning –Factors causing Depreciation-Methods of providing Depreciation (Theory)-Problems on Straight line Method - Diminishing Balance Method – Annuity Method

CO-4	On successful completion of this unit the students should be able Compute	
	depreciation under straight line, written down value method of depreciation	
	and annuity method.	

$\mathbf{UNIT} - \mathbf{V}$

Single entry system or Accounts from Incomplete records – Difference between Balance sheet and Statement of affairs – Ascertainment of profit – Net worth method.

CO-5	After learning this unit should know the about the concept of Single entry
	system

Problems - 80% & Theory - 20%

Pedagogy:

Chalk & Talk, Group Discussion, Seminar, Quiz and Assignment.

Text Book:

Advanced Accountancy	T.S. Reddy, A. Murthy, Margam Publications
	Chennai – 2018

Books for Reference:

Advanced Accountancy:	S.P.Jain ad K.L.Narang,
	Kalyani Publication, Ludhiyana, 2017
Advanced Accountancy:	R.L.Gupta & M. Radhaswamy,
	Sultan Chand & Sons.
Financial Accounting:	S.Parthasarathy& A.Jaffarulla,
	Kalyani Publishers.

E-RESOURCES:

- 1. <u>www.futureaccountants.com</u>
- 2. <u>www.iimcal.ac.in</u>
- 3. <u>www.accountingsimplified.com</u>

Name of the Course Designer:

1. Dr.R.Uthayakumar

2. Prof.K.Kalaikathiravan

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com., (Computer Application)

Semester : I	OFFICE AUTOMATION	Hours/Week:4	
Sub-Code :	OFFICE AUTOMATION	Credit :2	

Objectives:

To enable the students to obtain knowledge about Ms-Office package.

UNIT – I

Ms-word- creating word documents- editing document – text enhancement- aligning and formatting- adding bullets, numbers list, symbols, date and time- replacing and checking text – getting in print – formatting page- working with columns – folders – mail merge

CO-1	After	completion	of	this	unit	the	students	can	understand	the	Ms-word
	docun	nents and kn	ow	the h	ow to	pre	pare the d	locun	nents in Ms-v	vord	

UNIT – II

Ms-Excel- Concept of worksheets and workbooks, creating, opening, closing and saving workbooks - moving, copying, inserting, deleting and renaming worksheets - working with multiple worksheets and multiple workbooks.

CO-2 On successful learning of this unit the students will be able to know Ms-Excel sheet.

UNIT – III

Formulas and Functions in MS-Excel: Formulas - Formula creation - cell references - create formulas using cell references and arithmetic operators - associated with using formulas - Use - Sum, average, minimum, maximum, and count, round functions, logical functions, and comparison operator-creating charts.

CO-3 After completion of this unit the students can understand to prepare financial statements and functions in Ms-excel.

$\mathbf{UNIT} - \mathbf{IV}$

Ms-power point – creating basic presentation – building presentation – modifying visual elements- formatting and checking text- adding objects – applying transition – animation effects and linking – taking the show.

CO-4	On successful learning of this unit the students will be able to prepare power
	point presentation in Ms-Power point.

$\mathbf{UNIT} - \mathbf{V}$

Ms-Access- planning and creating tables – modifying tables- creating queries creating the RDBMS.

CO-5	After learning this unit the students will be able to create, edit and delete the
	data in Ms-Access

Pedagogy:

Chalk & Talk, Power point presentations, Group Discussion, Seminar, Quiz, Assignment.

Text Book:

Ms-Office	C.Nellai Kannan, Nels Publications,
	Tirunelveli – 627006

Books for Reference:

Office 2000 made easy:	Alan neibauer- Tata Mc-Graw Hill
Ms- power point 2000 fast	Coletawitherspoon- BPB Publications.
& Easy:	
Complete reference on MS-	Deitel & Deitel.
Office:	

E-Resources:

- 1. <u>https://www.usd.edu/ctl/self-paced-tutorials/Microsoft-office-word-2013</u>.
- 2. https://www.free-training-tutorial.com/microsoft-word-online.html.
- 3. http://rotoruaseniornet.gen.nz/microsoft-office/

Name of the course Designer:

1. Prof.M.Vijayakumar

2. Prof.U.Indumathi

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com.,(Computer Application)

Semester : I	OFFICE AUTOMATION – LAB	Hours/ Week : 2		
Sub-Code:		Credit	: 2	

Objectives:

To enable the students to obtain the practical knowledge of Ms-Office applications.

- 1. Develop resume as a word document file
- 2. Create a Ms-word document using edit and formatting
- 3. Send a common mail to all the students from our College Mail Merge Concept
- 4. Create Ms-excel worksheet for employee information
- 5. Create Ms-excel worksheet for student result analysis
- 6. Create Ms-excel worksheet for sales budget with diagram
- 7. Develop a Ms-power point presentation to our college day
- 8. Create Ms-access data base for sale of a particular company product with pivot table
- 9. Create Ms-access data base for student mark statement
- 10. Create Ms-access data base for report form of a company

CO-1 After completion of this course the students can get the practical knowledge of Ms-word documents, Ms-Excel, Ms-Power point and Ms-Access.

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com.,(Computer Application)

Semester	:I	FUNDAMENTALS OF COMPUTERS	Hours/Week: 5	
Sub-Code		FUNDAMENTALS OF COMPUTERS	Credit : 3	

Objectives:

To provide knowledge on the fundamental concepts, operating system, multimedia, emerging technologies of computers

UNIT – I

Computer basics – Algorithms – simple model of a computer – characteristics of computersproblem solving using computers- Input and output units- other input and output technologies- generations and classifications of computers

CO-1 After learning this unit the student should gain knowledge for input output devices and Generation of computer.

UNIT – II

Data representation- representation of characters, integers, fractions- hexa decimal representation- decimal to binary conversion- error deducting code- Binary arithmetic: Binary addition, subtraction, multiplication, division, two's compliment representation of numbers-addition, subtraction.

CO-2	After completion of this unit the students should get the knowledge of	
	Number System.	

UNIT – III

Operating systems- why do we need an O/S?- batch operating system- multi programming operating system- time sharing operating system- on-line and real time system- UNIX operating system- Windows Xp, 7 operating system

CO-3 After learning this unit the student should gain knowledge about Operating System.

UNIT – IV

Multimedia data acquisition and processing- Image acquisition and storage – storage format for pictures- capturing a moving image with a video camera – compression of video data – MPEG compression standard- acquiring and storing audio signals- compression of audio signals- audio signal processing.

CO-4 On Successfully Completion of this unit the students to gain knowledge for Multimedia and Signal Processing.

UNIT – V

Emerging computing environments- current computing scenario- peer to peer computing – grid computing- cloud computing.

CO-5 On Successfully Completion of this unit the students to gain the knowledge of Cloud Computing and Networking.

Pedagogy:

Chalk & Talk, Power point presentations, Group Discussion, Seminar, Quiz, Assignment.

Text Book:

Fundamentals of Computers	V.Rajaraman, Neeharikhaadabala, 6th edition, PHI publication.
Books for Reference:	
Fundamentals of computers and	VasanthiRamanathan.
PC software	
Digital Computer Fundamentals	T.C.Bartee, Tata McGraw Hill, 6 th Edition.

E-Resources:

- 1. https://libguides.luc.edu/c.php?g=49793&p=320745
- 2. https://computersciencewiki.org/index.php/Computer_resources
- 3. https://web.pdx.edu/~stipakb/download/PA550/BasicComputerTerms.htm

Name of the course Designer:

1.Prof.M.Navaneethakrishnan

Basic Computer Course

2.Prof.G.Suresh

ArchitGulia Super Success Institute.

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE (S/F) B.Com.,(Computer Application)

Semester	: II	PRINCIPLES OF MANAGEMENT	Hours/Week	:5
Sub-Code		FRINCIFLES OF MANAGEMENT	Credit	:3

Objectives:

To enable the students to acquire the knowledge of the evolution Management, concepts and principles of Management.

UNIT-I

Meaning and Definition of Management – concepts – nature and characteristics – levels– importance – roles and skills of a Manager – Managerial functions – process of management – nature and steps- Henry Fayol's Fourteen Principles of Management.

CO-1	To understand	the	theory	and	practice	of	Business	Management	and	its
	functions.									

UNIT- II

Planning – nature of planning – functions of planning – importance and elements of planning – types of planning - Management by Objective (MBO) - steps in planning - Planning Tools and Techniques. Decision Making - meaning -steps in decision making - techniques of decision making.

CO-2 To develop knowledge on different types of Planning and Decision Making.

UNIT-III

Organizing : Meaning – Importance – Principles of Organizing – Types of Organizing – Centralisation and decentralization of authority – Merits and Demerits – Delegation – Barriers to delegation –span of control – Committee – Merits and drawbacks.

CO-3 To expose to the importance of Organizing and Delegation.

UNIT-IV

Staffing – Meaning – Elements and Functions – Importance. Recruitment – Sources – Selection – Procedure – Placement – Orientation. Training- Process – Need and Advantages, E-Recuirements.

CO-4 To study the various elements of Staffing and selection.

UNIT- V

Controlling: Definition of control, characteristics of control- importance of control – stages in the control process- requisites of effective control and controlling techniques- use of computers and IT in Management control – Productivity problems and management – control and performance – direct and preventive control – reporting

CO-5 T	To introduce the concepts of	Control techniques.
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Pedagogy:

Chalk & Talk, Group Discussion, Seminar, Quiz and Assignment.

Text Book:

Principles of Management:	K.N.Natarajan K.P.Ganesan,
	Himalayas Printing House.

Books for Reference:

Triathi& CN Reddy, Tata McGraw Hill publishing
Co. Ltd New Delhi 2003
J.Jeyasankar, Margham Publication,
Chennai – 17.
Balaji C.D, (2015), , Margham Pulications.

E-Resources

- 1. http://www.universityofcalicut.info/syl/ManagementConceptsBusinessEthics.pdf
- 2. <u>http://www.yourarticlelibrary.com/management/delegation-and-decentralisation-ofauthority-Business-management/5347</u>
- 3. <u>https://www.managementstudyguide.com/manpower-planning.htm</u>

Name of the course Designer:

1. Prof.C.Sundaresan 2.Prof.G.Gokila

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com.,(Computer Application)

Semester : II	FINANCIAL ACCOUNTING – II	Hours/Week	:6
Sub-Code :	FINANCIAL ACCOUNTING - II	Credit	:5

Objectives:

To familiarize the students with the accounting practices related to consignment account, Non-Trading concern, Branch accounts, Departmental accounts and Insurance claims.

UNIT – I

Consignment Account – Meaning – Accounting records for Consignment – Books of Consignor and Consignee – Valuation of Unsold Stock – Invoice price method – Accounting for Losses. Joint Venture – Meaning – Methods of recording transactions – Journal entries under separate set of books for the venture.

CO-1 To successful completion of this unit the students should have knowledge on the Consignment Account.

UNIT – II

Accounts of Non-Profit Organization – Preparation of Receipts and Payments account – Preparation of Income and Expenditure account –Difference between Receipt and payments and income and expenses- Balance Sheet.

CO-2 On successful completion of this unit students should know the Receipts and Payments account, Income and Expenditure account and Balance Sheet.

UNIT – III

Branch Accounts: Dependent Branches – Independent Branches – Accounting in respect of dependent branches – Debtors system – Invoice Price Method (Excluding Stock and Debtors System) –Hire purchases-Hire purchases installment Methods.

CO-3 To successful completion of this unit the students should have to prepare branch account for dependent branches under various methods.

UNIT – IV

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

CO-4 On successful completion of this unit students should know about the preparation of departmental accounts.

$\mathbf{UNIT} - \mathbf{V}$

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items – Average Clause – Loss of Profit (simple problem only).

CO-5	After completion of this unit the students should have the knowledge on
	determining Fire Insurance Claims.

Problems – 80% & Theory 20%

Pedagogy:

Chalk & Talk, Group Discussion, Seminar, Quiz, Assignment.

Text Book:

Advanced Accountancy:	T.S. Reddy, A. Murthy,
	Margham Publications Chennai – 2018.

Books for Reference:

Advanced Accountancy:	S.P.Jain ad K.L.Narang,
	Kalyani Publication, Ludhiyana, 2017
Advanced Accountancy:	R.L.Gupta & M. Radhaswamy,
	Sultan Chand & Sons.
Advanced Accountancy:	Dr.S.A.N.Shazuli Ibrahim And DR.S.Peer
	Mohamed Pass Publications.

E- Resources:

- 1. <u>www.futureaccountants.com</u>
- 2. <u>www.iimcal.ac.in</u>
- 3. www.accountingsimplified.com

Name of the course Designer:

1. Dr.M.Gunasekaran

2.Prof.P.Lakshmanan

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com., (Computer Application)

Semester	: II	E COMMEDCE AND ITS ADDI ICATIONS	Hours/Week	:4
Sub-Code	:	E-COMMERCE AND ITS APPLICATIONS	Credit	:2

Objectives:

To gain knowledge in Internet & E-Commerce and Mobile Commerce Applications.

UNIT – I

Electronic commerce framework: Electronic commerce and media convergence- the anatomy of E-commerce application- electronic commerce organization application- components of the i-way – network access equipment- global information distribution networks- public policy issues shaping the i-way.

CO-1	After learning of this unit student should know Ecommerce application,
	Components of i-way network access Equipment

UNIT – II

Electronic payment systems- types of electronic payment systems- electronic data interchange – EDI appliaiton in business – supply chain management (SCM).

CO-2	After Completion of this unit student should know Electronic Payment
	System.

UNIT – III

Introduction to mobile commerce – history – concept – benefits- characteristics – differences between e-commerce and mobile commerce –generation- evolution- mobile commerce supporting technology- attributes- hardware and software

CO-3 After Learning of this unit student should know Mobile Commerce Technology ,software and hardware.

$\mathbf{UNIT} - \mathbf{IV}$

Mobile commerce applications: mobile commerce overview- application of financial tools – mobile marketing – advertising and customer service- mobile business 2 businesses and supply chain application.

CO-4 After Completion of this unit student should know M Commerce Application and Supply chain Application.

UNIT - V

Introduction to HTML- formatting text-formatting images- Anchor hyperlinks-table tags-Form controls.

CO-5	After Completion of this unit student should know Html Tag.

Pedagogy:

Chalk & Talk, Power point presentations, Group Discussion, Seminar, Quiz, Assignment.

Text Book:

Frontiers of E-Commerce:	Ravi Kolkata.	
Mobile commerce:	Shineychib, Himalaya publishing house	

Books for Reference:

Electronic commerce:	The new business platform for the internet Debra Cameron, June 2007	
E- Business:	Application and global acceptance Princely Finedo, Intech,	

E- Resources:

- 1. https://www.hubspot.com/resources/ecommerce
- 2. <u>https://www.irpcommerce.com/en/gb/IRPStrategyCenter/Ecommerce-Resources-on-the-Web/sc-58.aspx</u>
- 3. https://ecommerceguide.com/t/ecommerce-resources/

Name of the course Designer:

1. Prof.M.Vijayakumar

2.Prof.D.Guna

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com.,(Computer Application)

Semester : II	HTML – LAB	Hours/ Week : 2
Sub-Code:	$\mathbf{H} \mathbf{I} \mathbf{W} \mathbf{L} - \mathbf{L} \mathbf{A} \mathbf{B}$	Credit : 2

Objectives:

To gain knowledge in HTML program and to create webpage.

- 1. To create a Simple Webpage.
- 2. To create a HTML program using Anchor tag.
- 3. To create a HTML program using image tag.
- 4. To design a Time Table using HTML tag.
- 5. To create a Webpage using Marquee tag.
- 6. To develop a webpage for our syllabus using Frames.
- 7. To design an E-mail id form.
- 8. To design a purchase order form.
- 9. To design college website
- 10. To design multiple link documents

Course
OutcomeAfter Completion of this course student should know how to create the
Html Tag and to design the webpage.

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com., (Computer Application)

Semester : II	C PROGRAMMING	Hours/Week: 3
Sub-Code :		Credit : 2

Objectives:

To provide a thorough knowledge in high level programming language C.

UNIT – I

Introduction: Meaning –History of C Programming – feature of C Programming- structure of C Programming – character sets of C Programming- variable- data types- variable declaration- rule of variable declaration – constant- types - keyword and identifiers-operators-types.

CO-1 To understand the basic of c languages, variables, constants and operators.

UNIT – II

Managing input-output statement- formatted and unformatted of input-output statement-decision making or branching statement- control statement- looping statement –types.

CO-2 To know the concepts of branching statements, control flow and looping statements.

UNIT – III

Introduction to array: arrays- declaration – types of array- initialzing of arrays- string handling functions- strorage class- types

CO-3	After learning this unit the students student should be able to get the
	knowledge of Arrays.

UNIT – IV

Introduction to function: function- declaration- definition- calling- function categoriesstructure- declaration- accessing structure member- union

CO-4 On Successfully Completion of this unit the students should get gain for functions.

$\mathbf{UNIT} - \mathbf{V}$

Introduction to pointer- pointer- declaration – initialization- accessing pointer – file management- introduction to file concept- file operation- file mode..

CO-5 On Successfully Completion of this unit the students should get knowledge about files and pointers.

Pedagogy:

Chalk & Talk , Power point presentations, Group Discussion, Seminar, Quiz and Assignment.

Text Book:

Programming in ANSI C:	E.Balagurusamy, Tata McGraw Hill,
	New Delhi 4th edition.

Books for Reference:

C programming made easy:	V. Rajaramn, Scitech Publications, Chennai.
Let us C:	Y.Kanithker, BPB publications, New Delhi
Programming with C	Gottfried B.S.TMH Publications Ltd.
	New Delhi.

E-Resources:

- 1. <u>www.unf.edu</u>
- 2. <u>www.personal.acfr.usyd.edu.au</u>
- 3. <u>www.researchgate.com</u>

Name of the course Designer:

1. Prof.U.Indumathi

2.Prof.M.Navaneethakrishnan

YADAVA COLLEGE (Autonomous), MADURAI-14 PG DEPARTMENT OF COMMERCE(S/F) B.Com., (Computer Application)

Semester : II		Hours/ Week : 2
Sub-Code:	C PROGRAMMING – LAB	Credit : 2

Objectives:

To provide a thorough practical knowledge in high level programming language C.

- 1. To create a program to reverse a given number
- 2. To create a program to perform various operations
- 3. To create a program to find out the factorial of given number.
- 4. To create a program to find out the given number is Armstrong or not.
- 5. To create a program to display the numbers in row column matrix format.
- 6. To create a program to print multiplication table using array
- 7. To create a program to compare two strings and length of the string
- 8. To create a program to maintain students records using structure
- 9. To create a program using pointer and perform call by value function
- 10. To create a program using pointer and perform call by reference function

CourseOn Successfully Completion of this course the students should getOutcomepractical knowledge about C programming language.