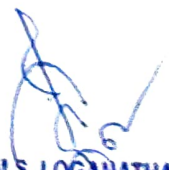


HINDUSTHAN COLLEGE OF ARTS AND SCIENCE (AUTONOMOUS)
COIMBATORE - 641028
BCOM (COMPUTER APPLICATIONS)
SCHEME OF EXAMINATIONS - (CBCS PATTERN)
(For the Students admitted from the Academic year 2016- 2017 and onwards)

CODE No.	SUBJECT	LECTUR E HRS/ WEEK	EXAM DURATION (HRS)	MAX. MARKS			CREDIT POINTS
				IE	EE	TOTAL	
First Semester							
Part I							
16LAT01/ 16LAH01/ 16LAM01/ 16LAF01	Tamil - I/ Hindi – I/ Malayalam - I/ French –I	6	3	25	75	100	3
Part II							
16ENG01	English-I	6	3	25	75	100	3
Part III							
16CCU01	Financial Accounting - I	6	3	25	75	100	5
16CCU02	Introduction to Information Technology	4	3	25	75	100	3
16CCU03	Allied - Business Economics (Com)	5	3	25	75	100	5
16CCU04	Practical – I Computer Applications (MS Office)	3	3	40	60	100	3
Second Semester							
Part I							
16LAT02/ 16LAH02/ 16LAM02/ 16LAF02	Tamil - II / Hindi - II / Malayalam – II/ French – II	6	3	25	75	100	3
Part II							
16ENG02	English-II	6	3	25	75	100	3
Part III							
16CCU05	Financial Accounting - II	6	3	25	75	100	5
16CCU06	Practical-II Computer Applications (Tally & Internet)	4	3	40	60	100	3
18CCU07	Allied - Principles of Marketing (Com)	6	3	25	75	100	5
Part- IV							
16GSU01	Value Education – Human Rights	2		100		100	2

Third Semester							
Part III							
16CCU08	Higher Financial Accounting	6	3	25	75	100	5
16CCU09	Database Management System	6	3	25	75	100	5
16CCU10	Business Law	6	3	25	75	100	4
16CCU11	Practical – III Computer Applications (Oracle)	5	3	40	60	100	3
16CCU12	Allied - Mathematics (Mat)	5	3	25	75	100	4
Part- IV							
16GSU02	Environmental Studies	2		100		100	2
Fourth Semester							
Part III							
18CCU13	Corporate Accounting	6	3	25	75	100	5
18CCU14	Object Oriented Programming with C++	6	3	25	75	100	4
18CCU15	Banking Theory Law and Practice	6	3	25	75	100	4
16CCU16	Allied - Statistics (Mat)	5	3	25	75	100	4
16CCU17	Practical – IV Computer Applications (C++)	5	3	40	60	100	3
Part- IV							
16GSU03	<u>Skill Based Subject:</u> Internet Security	2		100		100	2
Part - V							
16GSU04	Extension Activity			100		100	2

Fifth Semester							
Part - III							
16CCU18	Cost Accounting	6	3	25	75	100	5
16CCU19	Software development with Visual Basic	6	3	25	75	100	4
16CCU20	Income Tax Law and Practice	6	3	25	75	100	5
16CCU21	Practical – V Computer Applications (Visual Basic)	6	3	40	60	100	3
16CCU22	Elective - I (a) Principles of Auditing (OR) (b) Financial Markets	6	3	25	75	100	5
Part IV							
16GSU05	Non - Major Elective : General Awareness			100		100	2
Part - V							
16GSU06	Law of Ethics			100		100	2
Sixth Semester							
Part - III							
18CCU23	Management Accounting	6	3	25	75	100	5
18CCU24	Management Information System	6	3	25	75	100	4
16CCU25	Internet and Web Designing	6	3	25	75	100	4
18CCU26	Practical – VI Computer Applications (Web Designing)	5	3	40	60	100	3
18CCU27	Elective - II (a) Entrepreneurial Development (OR) (b) Business Finance	6	3	25	75	100	4
16CCU28	Project Work	1		40	60	100	4
							140


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

REGULATIONS

Components for Evaluation:

1. Internal Examination Marks (For Part III theory papers)

Components	Marks
Test -I & II (Best of Two)	10
Model Exam	10
Assignment	5
Total	25

QUESTION PAPER PATTERN FOR I.E TEST I and II

(2 HOURS TEST)

MAXIMUM: 50 Mark

SECTION - A (20 Marks)

Answer **ALL** Questions
ALL Questions Carry **EQUAL** Marks
Short answers 10

(10 x 2 = 20 marks)

SECTION - B (10 Marks)

Answer **ALL** Questions
ALL Questions Carry **EQUAL** Marks
Either or Type

(2 x 5 = 10 marks)

SECTION - C (20 Marks)

Answer any **TWO** Questions out of **THREE** questions
ALL Questions Carry **EQUAL** Marks

(2 x 10 = 20 marks)

QUESTION PAPER PATTERN FOR IE Model Examination

(3 HOURS TEST)

MAXIMUM: 75 Marks

SECTION - A (20 Marks)

Answer **ALL** Questions
ALL Questions Carry **EQUAL** Marks
TWO questions from each unit

(10 x 2 = 20 marks)

SECTION - B (25 Marks)

Answer **ALL** Questions
ALL Questions Carry **EQUAL** Marks
Either or Type.

(5 x 5 = 25 marks)

ONE question from each unit with internal choice

SECTION - C (30 Marks)

Answer any **THREE** Questions out of **FIVE** questions

ALL Questions Carry **EQUAL** Marks

(3 x 10 = 30 marks)

ONE question from each unit

2 a) Components for Practical I.E.

Components	Marks
Test -I	20
Test - II	20
Total	----- 40 =====

2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	----- 60 =====

3. Institutional/ Industrial Training, Mini Project and Major Project Work

<u>Institutional /Industrial Training</u>		<u>Mini Project</u>	<u>Major Project Work</u>	
Components	Marks	Marks	Components	Marks
I.E			I. E	
Work Diary	25	-	a) Attendance 10 Marks	40
Report	50	50	b) Review /	
Viva -voce	25	50	Work Diary* ¹ 30 Marks	
Examination				
Total	----- 100 =====	----- 100 =====	E.E*²	
			a) Final Report 40 Marks	60
			b) Viva-voce 20 Marks	

			Total	<u><u>100</u></u>
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*¹ Review is for Individual Project and Work Diary is for Group Projects (Group consist of Minimum 3 and Maximum 5)

*²Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners

4. Components for Value Education (Part IV)

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	Total	100 marks

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

- The passing minimum for this paper is 40%

- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

5. Guidelines for Environmental Studies (Part IV)

- The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students.
- The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.
- Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
Total	----- 100 =====

The question paper pattern is as follows:

Test I – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Test II – 2 hours [3 out of 5 essay type questions] 3 x 10 = 30 Marks

Total 60 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

- a) Test I – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40Marks
b) Test II – 2 hours [4 out of 7 essay type questions] 4 x 10 = 40 Marks

Total 80 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

7. Guidelines for General Awareness (Part IV)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50 multiple choice questions] 50 x 1 = 50Marks

Test II – 2 hours [50 multiple choice questions] 50 x 1 = 50 Marks

Total 100 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

8. Guidelines for Law of Ethics (Part V)

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

c) Test I – 2 hours [5 out of 8 essay type questions]	5 x 10 = 50Marks
d) Test II – 2 hours [5 out of 8 essay type questions]	5 x 10 = 50 Marks

Total	100 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

9. QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)

(3 HOURS TEST)

MAXIMUM: 75 Marks

SECTION - A (20 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks

(10 x 2 = 20 marks)

TWO questions from each unit

SECTION - B (25 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks

(5 x 5 = 25 marks)

Either or Type.

ONE question from each unit with internal choice

SECTION - C (30 Marks)

Answer any **THREE** Questions out of **FIVE** questions

ALL Questions Carry **EQUAL** Marks

(3 x 10 = 30 marks)

ONE question from each unit

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SEMESTER – I

Code No.	Subject	Semester No.
16CCU01	FINANCIAL ACCOUNTING - I	I
Objective:	To make the students practically knowledgeable regarding book keeping and basic accounting.	
Unit No.	Topics	Hours
I	Introduction to Accounting Accounting – Origin - Definition – Accounting Standards – Types of Accounts - Accounting Rules - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger.	15
II	Final Accounts Subsidiary books - Trial balance - Final accounts of a sole trader with simple adjustments.	14
III	Depreciation Depreciation - Straight line method - Written down value method - Sinking fund and Insurance policy method - Reserves and provisions - Rectification of errors.	15
IV	Average Due Date and Bill of Exchange Average due date - Account current- Bill of exchange - Accommodation bills.	14
V	Accounting of Non Trading Concern Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	14

Note: Distribution of marks: 80% problems, 20% Theory

Text Book : T.S.Reddy&A.Murthy : Financial Accounting, Margham Publications, Chennai.

Reference Books:

- 1..Vinayakam. N, Mani. P.L, Nagarajan. K.L, "Principles of Accountancy" S.Chand & Company Ltd., New Delhi.
- 2..Grewal. T.S, "Introduction to Accountancy" S.Chand & Company Ltd., New Delhi.
- 3.Gupta. R.L, Gupta. V.K, Shukla. M.C, "Financial Accounting" Sultan chand & sons , New Delhi.
4. Grewal. T.S, Gupta. S.C, Jain. S.P, "Advanced Accountancy" Sultan chand & sons , New Delhi.
5. Narang. K.L, Maheswari. S.N, "Advanced Accountancy" Kalyani publishers. New Delhi.



Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Chennai - 641 028

Code No.	Subject	Semester No.
16CCU02	INTRODUCTION TO INFORMATION TECHNOLOGY	I
Objective:	To impart the students the latest trends in the technological developments	
Unit No.	Topics	Hours
I	Introductory Concepts of Computers Introduction to Computers - Importance of Computers - History and Generation of Computers - Classification of Computers.	9
II	Fundamentals of Computers Basic Principles of Operation - Input unit - Central Processing Unit - Output Unit - Computer System - Computer Virus - Programming Languages.	9
III	Data Processing Data Processing Concepts - Data Processing Cycle - Objectives of Data Processing - Steps of Data Processing - Data Processing Operations – Database - Methods of Data Processing - Data structures – File organization and maintenance.	9
IV	Network & Operating System Networks – Introduction - Types of Networks - Local Area Network - Wide Area Network - Metropolitan Area Network - Wireless LAN. Operating System – Functions – Classifications - Types – MS-DOS, Windows, Unix.	9
V	Internet Introduction – Electronic mail – Features – Sending a mail and receiving a mail – Mail box – Search engines, Online Shopping, visiting various websites.	9

Text Book: Saravanakumar.R, Parameswaran.R, Jayalakshmi. T, "A Textbook of Information Technology", S. Chand & Company Pvt Ltd, New Delhi.

Reference Books

1. Garroll .W, Frenzel Johne, Frenzel, " Management of Information Technology", Thomson Course Technology, Boston.
2. Henry C. Lucas. Jr, "Information Technology – Strategic Decision Making for Managers", John Wiley & Sons (Asia) Pvt. Ltd., Singapore.
3. Efraim Turban, Kelly Rainer.R Jr, Richard E. Potter, "Introduction to Information Technology", John Wiley & Sons, (Asia) Pvt. Ltd. Singapore.
4. Sangita Sardana, Sunil Malhotra, "Introduction to Information Technology", Kalyani Publishers, New Delhi.
5. Alexis Leon, Mathews Leon, Leena Leon, " Introduction to Information Technology", Vijay Nicole Imprints Private Ltd, Chennai


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CCU03	BUSINESS ECONOMICS	I
Objective:	To acquire basic knowledge and to understand the tools and techniques of economics concept.	
Unit No.	Topics	Hours
I	Business Economics Meaning and Definition - Nature and Scope of Business Economics - Role and Responsibility of Business Economist - Basic Concept of Business Economics - Objectives of the Business Firms.	12
II	Demand Analysis Meaning - Law of Demand – Determinants of Demand – Changes in Demand - Elasticity of Demand - Types of Elasticity of Demand - Demand Forecasting – Objectives – Methods of Demand Forecasting.	12
III	Production and Cost Analysis Production Function - Meaning and Definition – Factors of Production – Law of Variable Proportion - Returns to Scale. Cost Analysis - Cost Meaning – Cost Concepts – Short Run and Long Run Cost Curves – Economies and Diseconomies of Scale.	12
IV	Pricing Policies and Procedures Markets – Classification of Markets – Pricing Policies – Objectives of Pricing Policies – Methods of Pricing Policies – Government Intervention in Market.	12
V	Price Theory and Market Structure Price Theory – Perfect Competition – Features – Pricing Under Perfect Competition – Monopolistic Competition - Features – Pricing Under Monopolistic Competition – Monopoly - Features – Pricing Under Monopoly – Oligopoly - Features – Pricing Under Oligopoly – Duopoly.	12

Text Book: Aryamala. T, "Business Economics" Vijay Nicole Imprints Private Limited, Chennai

Reference Books:

1. Shankaran. S, "Business Economics," Margham Publications, Chennai.
2. Sundaram. K.P.M and Sundaram. E.N, "Business Economics", Sultan Chand & Sons, New Delhi.
3. Ahuja. H.L, "Business Economics" Sultan Chand & Sons, New Delhi.
4. Cauvery.R, Sudhanayak. U.K, Girija. M, Meenakshi. R, "Managerial Economics, S.Chand, New Delhi.
5. Lekhi. R.K, "Managerial Economics", Kalyani Publishers, New Delhi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 026.

Code No.	Subject	Semester No.
16CCU04	PRACTICAL -I: COMPUTER APPLICATIONS (MS OFFICE)	I
Objective:	To get the practical knowledge in office automation and to develop programming skills.	
	List of Programs	Hours
	MS WORD 1. Develop a Document with following options: Alignment, Line Spacing, and Format Functions. 2. Develop a Document with following options: Margins, Page Borders, Water Mark, Page Numbers, and Header & Footers.	5
	MS WORD & EXCEL 3. Develop a Document with Inserting Table Options and Prepare your Class Time Table and do the following changes: Inserting Columns and Rows, Merging cells and changing background color of table. 4. Develop a Mark List & Calculate the Total Average & Grade of the Students	5
	MS EXCEL 5. Insert the chart and make the following changes. Chart Title, axis title, legend , data labels and gridlines 6. Prepare mark list and use hide and filter option.	5
	MS POWER POINT 7. Advertise a product with multiple effects 8. Make a PPT presentation for a topic in IT	5
	MS ACCESS 9. Create a product table with the following fields (product no., Name, quantity, price and total amount using update query) 10. Create a payroll table with the following fields (Basic pay , DA, HRA, PF, AND NET PAY)	5



Dr. M.S. LOGANATHAN
Professor & Head
PG and Research Department of Commerce
Hindusthan College of Arts & Science
Coimbatore - 641 028.

SEMESTER – II


Code No.	Subject	Semester No.
16CCU05	FINANCIAL ACCOUNTING - II	II
Objective:.	To enable the students to have a thorough knowledge in accounting procedures	
Unit No.	Topics	Hours
I	Consignment and Joint Venture Accounting for Consignments – Valuation of stock - Normal loss – Abnormal loss - Profit on consignment – Invoice price method - Joint venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	Branch and Departmental Account Branch accounts – Dependent branches – Debtors method – Stock and Debtors method - Independent branches (Excluding foreign branches) - Departmental Accounts.	15
III	Single Entry System Meaning and Features - Statement of Affairs Method and Conversion Method – Insolvency of Individuals.	14
IV	Hire Purchase and Installment System Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession – Complete and Partial Repossession.	14
V	Royalty Accounts Royalty – Minimum rent – Short working – Recoupment of short working – Sub-lease.	14

Note: Distribution of marks: 80% problems, 20% Theory

Text Book : Reddy. T.S & Murthy. A, "Financial Accounting", Margham Publications, Chennai.

Reference Books:

1. Maheshwari. S.N and Maheshwari. S.K, "Advanced Accounting", Vikas Publishing House Pvt Ltd., Chennai.
2. Shukla. M.C and Grewal. T.S, "Advanced Accounting", S. Chand & Company Ltd., New Delhi.
3. Jain. S.P and Narang. K.L, "Advanced Accounting", Kalyani publishers, New Delhi.
4. Gupta.R.L and Radhasamy, "Advanced Accounting", M. Sulthan Chand & Sons, New Delhi
5. Vinayakam. N, Charumathi. B, "Financial Accounting", S.Chand & Company Ltd., New Delhi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CCU06	PRACTICAL – II: COMPUTER APPLICATIONS (TALLY & INTERNET)	II
Objective :	To get practical knowledge in Computerized Accounting and to develop Internet skills.	
	List of Programs	Hours
	TALLY 1. Tally – Introduction of all forms 2. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.	9
	3. Prepare Trial Balance from a sample problem 4. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).	9
	5. Prepare inventory statement using (Calculate inventory by using all methods) a) FIFO b) LIFO 6. Prepare inventory statement using (Calculate inventory by using all methods) a) Simple Average Method b) Weighted Average Method	9
	7. Create an e-mail id and check the mail inbox. 8. Learn how to use search engines and visit yahoo.com, rediff.com, hotmail.com and google.com	9
	9. Visit your University and college websites and collect the relevant data. 10. Visit an online shopping Website and search a product in price-wise list	9


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 026.

Code No.	Subject	Semester No.
18CCU07	PRINCIPLES OF MARKETING	II
Objective: To enable students to gain knowledge on fundamentals of marketing concepts.		
Unit No.	Topics	Hours
I	Introduction to Marketing Meaning – Definition - Importance of Marketing - Modern Marketing Concepts - Marketing functions - Buying – Selling – Transportation – Storage – Financing –Risk Bearing – Standardisation – Market Information.	14
II	Consumer Behaviour Meaning – Need for studying Consumer Behaviour - Factors influencing consumer behaviour - Market Segmentation – Customer Relations Marketing.	14
III	Product Mix and Price Mix 7 P's of Marketing Mix – Product – Features - Types of Products – New Product Development - Product mix – Product life-cycle - Price Mix - Objectives –Importance - Kinds of pricing - Pricing strategies - Factors affecting Pricing Decision.	15
IV	Promotion and Physical Distribution Promotion mix – Advertising – Sales promotion – Personal selling – Place mix – channels of distribution – Functions of middlemen – Importance of retailing.	15
V	Recent trends in Marketing Consumer Protection Act 1986: Features – Rights – Exploitation of consumer – Service Marketing – Features and Importance – Green Marketing – Global marketing – e-marketing – Telemarketing – Marketing ethics – Social Responsibilities of marketer.	14

Textbook: Pillai. R.S.N and Bagavathi "Marketing Management" ,S. Chand Publication, New Delhi.

References:

1. Philip Kotler & Gary Armstrong, "Principles of Marketing", Pearson, Chennai.
2. Ramaswamy. V.S and Namakumari, "Marketing Management", Macmillan and Company, London.
3. RajanSaxena, "Marketing Management" ,Tata McGraw Hill, New Delhi.
4. Jayachandran. S, "Marketing Management" ,Tata McGraw Hill, New Delhi.
5. Chandrasekar. K.S, "Marketing Management", Vijay Nicole Imprints Pvt Ltd., Chennai.



Dr. M.S. LOGANATHAN
Professor & Head
PG and Research Department of Commerce
Hindusthan College of Arts & Science
Coimbatore - 641 028.

SEMESTER – III

Code No.	Subject	Semester No.
16CCU08	HIGHER FINANCIAL ACCOUNTING	III
Objective:	To refresh the fundamentals of application of Financial Accounting and to learn the accounting practice of partnership firm.	
Unit No.	Topics	Hours
I	Introduction to Partnership Definition of Partnership - Nature of partnership Firm - Partnership Deed and its contents - Application of provisions in the absence of agreement - Rights of a partner - Duties of a partner - Profit & Loss Appropriation Account - Fixed Capital Method and Fluctuating capital method - Adjustments of profit & Loss gearing Ratio.	15
II	Admission of Partners Definition — Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital .	15
III	Retirement and Death of Partners Retirement – Gaining ratio – Admission cum Retirement - Death of partners – Adjustments on retirement and Death – Executor’s Account - Joint life policy.	14
IV	Dissolution of Partnership Meaning – settlement of accounts – Firms debt and personal debt – Dissolution account – Realization account – Capital account and Bank account.	14
V	Insolvency of Partners Meaning – Insolvency of single partner and all Partners – Piece-meal Distribution – Proportionate Capital Method - Maximum Loss Method.	14

Note: Distribution of marks: 80% problems, 20% Theory

Text Book : Reddy. T.S and Murthy. A, " Financial Accounting", Margham Publications, Chennai.

Reference Books:

1. Sultan Jain S.P and Narang K.L, "Advanced Accountancy", Kalyani Publishers, New Delhi.
2. Gupta. R.L and Radhaswamy. M, "Advanced Accountancy", Sultan Chand & Sons Publishers, New Delhi.
3. Vinayakam. N, Charumathi. B, " Financial Accounting", S.Chand & Company Ltd., New Delhi.
4. Narang. K.L, Maheswari. S.N, "Advanced Accountancy", Kalyani publishers, New Delhi.
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Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CCU09	DATABASE MANAGEMENT SYSTEM	III
Objective:	To acquire the basic knowledge in data processing concepts	
Unit No.	Topics	Hours
I	Database System Introduction – Components of Database System – Database System. Architecture – Data Independence – Entity – ER Diagram – Parallel and Centralized System – Storage Structure – Distributed System.	12
II	Database Approaches Relational - Network - Hierarchical Approaches – Relations – Domains – Attributes – Keys – Relational Algebra: Traditional and Special Relational Operators – Insert, Update, and Delete Operations.	15
III	Database Architectures IMS Architecture – Data Structure – Program Communication Block – Architecture of DBTG – Fundamental & Additional Operators – Relational Calculus and Tuple Relational Calculus.	15
IV	SQL Fundamentals Introduction – Dynamic Statements – Retrieval Operations – Built in Functions – DDL & DML Commands – Condition Based Queries – SQL Fundamentals: Integrity – Triggers – Securities.	15
V	Normalization & Transaction Concept Normalization – Functional Dependency – Normal Forms: - First, Second, Third, Boyce Codde Normal Forms – Decomposition – Good & Bad Decomposition..	15

Text Book : Date. C.J, "An Introduction to Database Systems", Pearson Education Publications Pvt Ltd., Chennai.

Reference Books

1. Gerald V., "Database Management System", Tata McGraw Hill, New Delhi.
2. Arun Majumdar and Pritimoy, " Database Management Systems", Tata McGraw Hill, New Delhi.
3. Mathu Krithigha Venkatesh. L, "Database Management System", Margham Publications, Chennai.
4. Atul Kathate, "Introduction to Database Management System", Pearson Education, Chennai.
5. Khandare. S, " Database Management and Oracle Programming", S. Chand Co Ltd., New Delhi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CCU10	BUSINESS LAW	III
Objective:	To educate the students about basic law related to the business operation.	
Unit No.	Topics	Hours
I	Elements of law Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contract - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance-Void contract.	15
II	Consideration Consideration – Essentials of Valid Consideration –Capacity to Contract – Law relating to Minor, Unsound Mind –Persons Disqualified by Law-Quasi-contract.	15
III	Performance and Quasi contract Performance of Contract – Modes of Performance – Discharge of Contract – Modes of Discharge - Remedies for breach of Contract.	12
IV	Special contract Contract of Indemnity and Guarantee – Rights of Indemnity holder – Rights and Liabilities of Surety – Discharge of surety - Bailment and Pledge - rights and duties of bailor and bailee - pledge by non-owners.	15
V	Sale of goods act Sale of Goods Act 1930 – Sale and Agreement to Sell – Conditions and Warranties – transfer of ownership - Law of Carriage of Goods – rights and duties of buyer - rights of unpaid seller.	15

Text Book : Kapoor. N.D, "Business Law", Sultan Chand & Sons ,New Delhi.

Reference Books

1. Pillai . R.S.N and Bagavathi , "Business Law", S.Chand, New Delhi .
2. Arun Kumar Sen , "Commercial Law", The world press pvt Ltd, Calcutta .
- 3.Maheswari. R.P and Maheswari. S.N, "Mercantile Law", National Publishing Trust, Chennai.
- 4.Gupta. S, "Mercantile Law", Sterling Publishers, New Delhi.
- 5.Jain. D.P , "Mercantile Law" Stosius Inc Advent Book Division, New Delhi.


Dr. M.S. LOGANATHAN
Professor & Head


PG and Research Department of Commerce
Hindusthan College of Arts & Science
Coimbatore - 641 028.

Code No.	Subject	Semester No.																																													
16CCU11	PRACTICAL - III : COMPUTER APPLICATIONS (ORACLE)	III																																													
Objective :	To enable the students to acquire the knowledge of web development with .NET technology.																																														
	List of Programs	Hours																																													
	<p>1. Create a table "Company" with the following fields and insert the values for 10 employees.</p> <table border="1" data-bbox="329 720 1125 993"> <thead> <tr> <th>Field Name</th> <th>Field Type</th> <th>Field size</th> </tr> </thead> <tbody> <tr> <td>Company Name</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Proprietor</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Address</td> <td>Character</td> <td>25</td> </tr> <tr> <td>Supplier Name</td> <td>Character</td> <td>15</td> </tr> <tr> <td>No of employees</td> <td>Number</td> <td>4</td> </tr> <tr> <td>GP Percent</td> <td>Number</td> <td>6 with 2 decimal places</td> </tr> </tbody> </table> <p>Queries:</p> <ol style="list-style-type: none"> Display all the records of the company which are in the ascending order of GP percent. Display the name of the company whose supplier name is "Telco". Display the details of the company whose GP percent is greater than 20 and order by GP Percent. Display the detail of the company having the employee ranging from 300 to 1000. Display the name of the company whose supplier is same as the Tata's. <p>2. Create a table named "Employee" with the following fields and insert the values.</p> <table border="1" data-bbox="329 1581 1139 1896"> <thead> <tr> <th>Field Name</th> <th>Field Type</th> <th>Field Size</th> </tr> </thead> <tbody> <tr> <td>Employee Name</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Employee Code</td> <td>Number</td> <td>6</td> </tr> <tr> <td>Address</td> <td>Character</td> <td>25</td> </tr> <tr> <td>Designation</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Grade</td> <td>Character</td> <td>1</td> </tr> <tr> <td>Date of Join</td> <td>Date</td> <td></td> </tr> <tr> <td>Salary</td> <td>Number</td> <td>10 with 2 decimal</td> </tr> </tbody> </table>	Field Name	Field Type	Field size	Company Name	Character	15	Proprietor	Character	15	Address	Character	25	Supplier Name	Character	15	No of employees	Number	4	GP Percent	Number	6 with 2 decimal places	Field Name	Field Type	Field Size	Employee Name	Character	15	Employee Code	Number	6	Address	Character	25	Designation	Character	15	Grade	Character	1	Date of Join	Date		Salary	Number	10 with 2 decimal	12
Field Name	Field Type	Field size																																													
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	<p>places</p> <p>Queries</p> <p>a) Display the name of the employee whose salary is greater than Rs.10,000</p> <p>b) Display the details of employees in ascending order according to Employee Code.</p> <p>c) Display the total salary of the employees whose grade is "A"</p> <p>d) Display the details of the employee earning the highest salary.</p> <p>e) Display the names of the employees who earn more than "Ravi"</p>																																								
	<p>3. Create a table "Student" with the following fields and insert the values:</p> <table border="1" data-bbox="335 640 1135 913"> <thead> <tr> <th>Field Name</th> <th>Field Type</th> <th>Field Size</th> </tr> </thead> <tbody> <tr> <td>Student Name</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Gender</td> <td>Character</td> <td>6</td> </tr> <tr> <td>Roll No</td> <td>Character</td> <td>10</td> </tr> <tr> <td>Department Name</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Address</td> <td>Character</td> <td>25</td> </tr> <tr> <td>Percentage</td> <td>Number</td> <td>4 with 2 decimal places</td> </tr> </tbody> </table> <p>places</p> <p>Queries:</p> <p>a) Calculate the average percentage of students.</p> <p>b) Display the names of the students whose percentage is greater than 80.</p> <p>c) Display the details of the student who got the highest percentage.</p> <p>d) Display the details of the students whose percentage is between 50 and 70.</p> <p>e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.</p> <p>4. Create a table "Product" with the following fields and insert the values:</p> <table border="1" data-bbox="335 1344 1135 1617"> <thead> <tr> <th>Field Name</th> <th>Field Type</th> <th>Field Size</th> </tr> </thead> <tbody> <tr> <td>Product No</td> <td>Number</td> <td>6</td> </tr> <tr> <td>Product Name</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Unit of Measure</td> <td>Character</td> <td>15</td> </tr> <tr> <td>Quantity</td> <td>Number</td> <td>6 with decimal places</td> </tr> <tr> <td>Total Amount</td> <td>Number</td> <td>8 with decimal places</td> </tr> </tbody> </table> <p>places</p> <p>Queries:</p> <p>a) Using update statements calculate the total amount and then select the record.</p> <p>b) Select the records whose unit of measure is "Kg".</p> <p>c) Select the records whose quantity is greater than 10 and less than or equal to 20.</p>	Field Name	Field Type	Field Size	Student Name	Character	15	Gender	Character	6	Roll No	Character	10	Department Name	Character	15	Address	Character	25	Percentage	Number	4 with 2 decimal places	Field Name	Field Type	Field Size	Product No	Number	6	Product Name	Character	15	Unit of Measure	Character	15	Quantity	Number	6 with decimal places	Total Amount	Number	8 with decimal places	<p>12</p>
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Total Amount	Number	8 with decimal places																																							

	<p>d) Show the details of the book with price>300. e) Show the details of the book with publisher name "Kalyani". f) Select the book code, book title, publisher city is "Delhi". g) Select the book code, book title and sort by book price. h) Count the number of books of publisher starts with "Sultan chand". i) Find the name of the publisher starting with "S".</p>																						
	<p>7. Create a table Deposit and loan with the following fields:</p> <table border="1"> <thead> <tr> <th>Field Name</th> <th>Field Type</th> <th>Field Size</th> </tr> </thead> <tbody> <tr> <td>Account</td> <td>Var Char</td> <td>6</td> </tr> <tr> <td>Branch Name</td> <td>Var Char</td> <td>15</td> </tr> <tr> <td>Customer Name</td> <td>Var Char</td> <td>20</td> </tr> <tr> <td>Balance Amount</td> <td>Var Char</td> <td>10</td> </tr> <tr> <td>Loan Number</td> <td>Var Char</td> <td>7</td> </tr> <tr> <td>Loan Amount</td> <td>Var Char</td> <td>6</td> </tr> </tbody> </table> <p>Queries:</p> <p>a) Insert the records into the table. b) Describe the structure of the table. c) Display the records of Deposit and Loan. d) Find the number of loans with amount between 10000 and 50000. e) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch. f) Find the average account balance at the Coimbatore branch. g) Update deposits to add interest at 5% to the balance. h) Arrange the records in descending order of the loan amount. i) Find the total amount of deposit in 'Erode' branch.</p>	Field Name	Field Type	Field Size	Account	Var Char	6	Branch Name	Var Char	15	Customer Name	Var Char	20	Balance Amount	Var Char	10	Loan Number	Var Char	7	Loan Amount	Var Char	6	12
Field Name	Field Type	Field Size																					
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Dr. M.S. LOGANATHAN
Professor & Head
PG and Research Department of Commerce
Hindusthan College of Arts & Science
Coimbatore - 641 028.

SEMESTER – IV

Code No.	Subject	Semester No.
18CCU13	CORPORATE ACCOUNTING - I	IV
Objective: To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to solving the problems under company accounts.		
Unit No.	Topics	Hours
I	Shares Definition – Issue of Shares - Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Under writing of Shares – Rights issue and Bonus shares - Redemption of Preference Shares - Conditions for Redemption	15
II	Debentures Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital.	15
III	Final accounts of Company Profit prior to Incorporation – Final accounts of Company in New Format	14
IV	Valuation of Goodwill and Shares Need – Methods of valuation of Goodwill and Shares - Acquisition of Business.	14
V	Liquidation of Company Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.	14

Note : Distribution of Marks : Problems - 80% , Theory - 20% .

Text Book: Reddy. T.S and Murthy. A, "Corporate Accounting", Margham Publications, Chennai.

Books for Reference:

1. Jain. S.P and Narang. K.L, "Advanced Accounting", Kalyani Publications, New Delhi.
2. Gupta. R.L and Radhaswamy.M, " Corporate Accounts", Theory Method and Application, Sultan Chand & Co., New Delhi.
3. Arulanandam. M.A, Raman. K.S, "Advanced Accountancy", Himalaya Publications, New Delhi.
4. Shukla. M.C, Grewal. T.S and Gupta. S.L, "Advanced Accountancy", S. Chand & Co., New Delhi.
5. Pillai. R.S.N, Bagavathi and Uma. S, "Fundamentals of Advanced Accounting", S. Chand & Co., New Delhi.


Dr. M.S. LOGANATHAN
Professor & Head
PG and Research Department of Commerce
Hindusthan College of Science & Commerce
Coimbatore - 641 028.

Code No.	Subject	Semester No.
18CCU14	OBJECT ORIENTED PROGRAMMING WITH C++	IV
Objective :	To promote the knowledge of OOPs Concepts through C++	
Unit No.	Topics	Hours
I	Object Oriented Programming Principles of Object Oriented Programming – A look at Procedure and Object oriented paradigm– Basic concepts of Object Oriented Programming –Benefits of OOP – Object oriented languages – Applications of OOP – Beginning with C++ - Define C++ – Applications of C++ - A Simple C++ Program-C++ statements –Structure of C++ program.	12
II	Data Types and Control Structure Tokens –Keywords – Identifiers – Constants – Data types– Operators in C++ -Expressions- Types Operator overloading– Control structures – Decision Making and looping statements.	15
III	Functions Functions in C++ -the main function – Functions prototyping – call by reference – return by reference – Inline Functions –functions overloading. Classes and objects : Introduction – Specifying a class – Defining Member function – Arrays within a class – Static data members – array of objects as function Arguments- Friend functions.	15
IV	Constructors and Operator Overloading Constructor and destructors: Constructor- Characteristics- Parameterized Constructors-Copy constructors - Dynamic Constructors –Destructors. Operator overloading: Defining operator overloading – Overloading Unary and Binary Operators- Rules for overloading operators – Types of conversion. Inheritance – Forms – Defining Derived Classes – Single, Multilevel, Multiple, Hierarchical and Hybrid inheritance	15
V	Working with files Polymorphism: Virtual Functions - Pointers to Derived Classes. Managing Console I/O Operations: C++ Streams - Stream classes – Unformatted I/O Operations. Working with files: Classes for file stream Operations – Opening and Closing a file.	15

Text Book: Balaguruswamy. E, " Object oriented programming with C++", Tata McGraw Hill Publishing Company Limited, New Delhi

Reference Books

1. Venugopal. K.R, Rajkumar, Ravishankar. T, "Mastering C++", Tata McGraw Hill Publishing Company Limited, New Delhi.
2. Ravichandran. D, "Programming with C++", Tata McGraw Hill Published Company Limited, New Delhi
3. Herbert Schildt, "C++- Complete Reference", Tata McGraw Hill Publishing Company Limited, New Delhi.
4. Brain Overland, "C++- OOP", Hungry Minds IDG Books India (P) Ltd., New Delhi.
5. Robert Zafore, "C++- OOP", Dorling Kindersley India Pvt. Ltd., New Delhi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
18CCU15	BANKING THEORY LAW AND PRACTICE	IV
Objective: To enable the learners to have a better understanding of banking, operations and the Laws governing banking activities and give an insight on recent trends in banking.		
Unit No.	Topics	
I	Introduction Introduction - Origin of Banking-Definition –Banker and Customer Relationship – General relationship –Special relationship –Special types of customers-Types of deposits and their legal aspects.	
II	Paying and Collecting Bankers Paying Banker – Duties-Statutory Protection-Payment in due course-Collecting Banker – Duties-Statutory Protection-Concept of negligence.	
III	Negotiable Instruments & Endorsement Negotiable Instruments – Definition – Features-Types of negotiable Instruments - Promissory notes-Bill of Exchange-Endorsement – Meaning-Definition –Types and Rules.	
IV	Cheques Cheques -Definition of a cheque –Requisites of a cheque –Types of cheque – Alteration –Marking –Crossing –Different forms of crossing and their significance.	
V	Recent Trends in Banking Internet Banking- e-banking - Phone Banking-Mobile banking-Automated Teller Machines –Debit cards- Credit cards–Electronic Clearing Service(ECS)- Electronic Fund Transfer (EFT)- Core Banking Solution(CBS) - Advantages of core banking solution – Cheque Truncation System.	

Text Book : Gardon . E and Natarajan. N, "Banking Theory, Law & Practice" ,Himalaya Publications, Chennai.

Reference Books

1. Guruswamy.S, "Banking Theory, Law & Practice", McGraw Hill Publication, New Delhi.
2. Sundaram and Varshney, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
3. Varshney. P.N, "Banking Theory, Law & Practice", Sultan Chand Company, New Delhi.
4. Rajesh. R, Sivagnanasithi. T, "Banking Theory, Law & Practice" ,McGraw Hill Companies, New Delhi.
5. Sundaram. S.M, "Banking Theory, Law & Practice" ,Sri Meenaksi Publications, Karaikudi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science,
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CCU17	PRACITCAL – IV: COMPUTER APPLICATIONS (C++)	IV
Objective :	To get practical knowledge in C++ programming	
	List of Programs	Hours
	1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class). 2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class).	12
	3. Program to calculate Economic Order Quantity (using nesting of member function). 4. Program to print the Employees' payroll statement (using control structures).	12
	5. Program to calculate simple Interest and compound Interest (using nested class). 6. Program to calculate net income of a family (using friend function in two classes).	12
	7. Program to print the book list of library (using array of objects). 8. Program to prepare cost sheet (using inheritance).	12
	9. Program to calculate margin of safety (using multi-level inheritance). 10. Program to calculate increase or decrease in working capital using operator overloading.	12


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

SEMESTER – V

Code No.	Subject	Semester No.
16CCU18	COST ACCOUNTING	V
Objective:	To facilitate the understanding of basic concepts and methods of Cost Accounting and to extend skill relating to problem solving and critical revelation in decision making in firms.	
Unit No.	Topics	Hours
I	Introduction to Cost Accounting Definition – Meaning and Scope - Relationship of Cost Accounting with Financial Accounting – Installation of Costing System - Classification - Types and Methods of Cost – Elements of Cost- Preparation of Cost Sheet with simple adjustment - Reconciliation of Cost and Financial accounts.	15
II	Material Cost and Control Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory. Purchase and Stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.	14
III	Labour Cost and Control Labour cost - Meaning – Computation of labour and control over Labour cost - Time keeping, Methods of wage payment – Time rate and piece rate system - Payroll preparation - Idle time and over time – Incentives and Remuneration - Labour turnover – Overheads - Classification of overheads – Allocation and absorption of overheads – Machine hour Rate.	15
IV	Methods of Costing Job Costing - Batch Costing - Contract Costing.	14
V	Operating costing and Process costing Operating Costing –Passenger Transport – Costing for Lodging houses – Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter-process profit and equivalent production).	14

Note: Distribution of marks: Problem 80% and Theory 20%

Text Book: Pillai.R.S.N. and Bagavathi. V, "Cost Accounting", S.Chand and Company Ltd., New Delhi.

Books for Reference:

1. Jain. S.P and Narang. K.L. , "Cost Accounting", Kalyani Publishers, New Delhi.
2. Iyyengar. S.P, "Cost Accounting Principles and Practice", Sultan Chand, New Delhi.
3. Saxena .V.K. and Vashist .C.D, "Cost Accounting", Sultan Chand, New Delhi.
4. Ramachandran and Srinivasan, "cost Accounting",Sriram Publications,Trichy.
5. Maheswari. S.N, "Principles of Cost Accounting", Sultan Chand & Sons, New Delhi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
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Code No.	Subject	Semester No.
16CCU19	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	V
Objective :	After the completion of the course the student must able to develop an application using visual basic	
Unit No.	Topics	Hours
I	Introduction to Visual Basic Introduction to VB - Steps In VB Application - Integrated Development Environment(IDE) - Property Window - Form Layout Window - Code Window - Even Driven Programming - Working with Forms	12
II	Variables Constants - Data Types –Comment and End Statements – Strings – Toolbox - Check Box - Control Arrays - Loops and its Types - GOTO Statement – Built-in Functions – String - Date and Time Function.	15
III	VB-Controls Pointers – Label – Frame - Check Box - Combo Box- Scroll Bar – Timer - Rich Text Box - Command Button - List Box - Image Box - Picture Box - Text Box- SDI and MDI Form - Data Grid – Flex Grid – Menus - Dialog Boxes	15
IV	Data Base Connectivity DAO - Creating Data Base - Types of Record Set - Active X Data Object (ADO) - Integrated Multi Media	15
V	Data report Data Environment – Designer - Connection Object - Command Object - Data Report Object – Methods - Creating a Hierarchical Report.	15

Text Book: Steven Holzner, "VB 6 Programming Black Book", Dream Tech Press, New Delhi.

Reference Book

1. Garry Cornel, "Visual Basic 6.0", Tata McGraw Hill, New Delhi.
2. Mohammed Azam, "Visual Basic 6.0", Tata McGraw Hill, New Delhi.
3. Krishnan. N and Saravanan. N "Visual Basic 6.0 in 30 days", Scitech Publications, (India) Pvt., Ltd., Chennai.
4. Francesco Balena, "Microsoft Visual Basic 6.0", WP Publishers, Bangalore.
5. Eric A. Smith, Valor Whisler, Hank Marquis, "Visual Basic 6.0 Programming", Wiley India Pvt., Ltd., New Delhi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
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 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CCU20	INCOME TAX LAW AND PRACTICE	V
Objective:	To make the students to understand the basic concepts of Income Tax Law and in-depth knowledge on the provisions of Income Tax Act.	
Unit No.	Topics	Hours
I	Introduction to Income Tax Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes.	15
II	Income from Salary and House Property Salary – Allowances – Perquisites – Profit-in-lieu of salary, Deductions under section 80C – Computation of Income from Salary - House Property Income - Determination of annual value of let-out house property – Self occupied house property, Deductions under section 24- Computation of Income from House Property.	15
III	Income from Business or profession Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed- Computation of Income from Business or Profession - Depreciation.	14
IV	Income from Capital Gains and Other Sources Capital Gains –Capital Asset, Transfer, Deemed Transfer, and Transaction not regarded as transfer - Types of Capital Gains, Exempted Capital Gains –Computation of Income from Capital Gains – Income from Other Sources.	14
V	Assessment of Individuals Clubbing of income – Set-off and carry forward of losses, Deductions Under section 80 - Assessment of Individuals.	14

Note: Distribution of marks: Problems 60% and Theory 40%

Text Book: Gaur. V.P and Narang. D.B, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice" Kalyani Publishers, New Delhi.

Reference Books:

1. Mehrotra. H.C, "Income Tax Law and Practice", Sahithya Bhavan Publishers, Agra.
2. Murthy.A, "Income Tax Law and Practice", Vijay Nicole Imprints Pvt., Ltd., Chennai.
3. Hariharan.N, "Income Tax Law and Practice", Vijay Nicole publishers, Chennai.
4. Jeevarathinam. M, Vijay Vishnu kumar. C, "Income Tax Law and Practice", Scitech publications, Chennai.
5. Reddy.T.S. and Hariprasad Reddy.Y, "Income Tax Law and Practice", Margham Publications, Chennai.


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 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
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Code No.	Subject	Semester No.
16CCU21	PRACTICAL – V: COMPUTER APPLICATIONS (VISUAL BASIC)	V
Objective:	To get the practical knowledge in VB programming	
	List of Programs	Hours
	1. Design a form with text box to perform the alignment and format function. 2. Design a form to display the list of products by declaring array function.	12
	3. Design a form to calculate capital budgeting technique by declaring finance Function and variable declaration using option button (Radio/Check box). 4. Design a form to display an advertisement banner using image box control with string function.	15
	5. Design a form to compute cost of capital using finance function in visual basic using check box. 6. Design a form to perform working capital analysis by declaring finance function using flex grid control.	15
	7. Design a form to display Break-even analysis using line and chart controls, by declaring variables. 8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box (RTF).	15
	9. Design a form to display Product Life Cycle using slider control. 10. Design a Pay Slip for an organization and create a data base using SQL and Data Control.	15


Dr. M. S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Elective - Subject	Semester No.
16CCU22	PRINCIPLES OF AUDITING	V
Objective:	On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.	
Unit No.	Topics	Hours
I	Auditing Meaning – Definition – Objectives – Advantages – Limitations – Auditing Vs Investigation – Audit Programme – Types of audit, Programmed working papers and Evidences of audit procedures.	12
II	Audit Process Classification of audit – Continuous audit – Final audit – Commencement of a new audit – Audit note book contents – Audit of computerised accounts – Electronic Auditing.	15
III	Audit procedure Internal check system - Meaning – Internal control routine checking – Vouching – meaning – Examination of voucher – Verification of assets and liabilities - Teeming and Lading or Lapping concept.	15
IV	Audit to limited companies Company Auditor Appointment – Powers – Duties and Liabilities – Qualification and Disqualifications – Removal – Share capital and Share transfer audit – Audit report – content - types– Audit of educational institutions and non- profit organisations.	15
V	Investigation Meaning – Objectives – Difference between Audit and Investigation – Process of Investigation – Investigation under provisions of Companies Act - Reserves and Provisions – Types of Reserves – Secret Reserve.	15

Text Book : Tandon. B.N, "Principles of Auditing", S. Chand & Co., New Delhi.

Reference Books

1. Gupta Kamal, "Contemporary Auditing", Tata McGraw hill Publications, New Delhi.
2. Dinkar Pagare, "Principles and Practice of Auditing", Sultan Chand, New Delhi.
3. Sharma .T.R, "Auditing Principles and Problem", Sahitya Bhawan, Agra.
4. Kamal Gupta, "Auditing", Tata McGraw hill Publications, New Delhi.
5. De Paula .F.R.M, "Auditing", English language society and sir Isaac Pitman and Sons Ltd, London.

Dr. M.S. LOGANATHAN
Professor & Head

PG and Research Department of Commerce
Hindusthan College of Arts & Science
Coimbatore - 641 028.

Code No.	Elective - Subject	Semester No.
16CCU22	FINANCIAL MARKETS	V
Objective :	To explain the structure and functioning of capital markets in India.	
Unit No.	Topics	Hours
I	Financial Markets Introduction to Financial Markets -Investment Basics –Investment Options – Primary Market – Secondary Market – Stock Exchange – Equity Shares – Preference Shares – Debentures – Dividend – Interest.	15
II	Securities Market Industrial Securities Market – Organization and Structure of Stock exchanges, Membership – Listing, Trading and Settlement - Ordinary shares, Preference shares and Bonds.	15
III	Derivative Market Derivative Market Options – Futures – Forward – Swaps - Stock Options and Stock Futures – Call Option and Put Option – Commodity Derivatives.	15
IV	Merchant Bankers Merchant Bankers and new issue market, Lead managers, underwriters, Bankers to an issue – Registrars and Share Transfer Agents - Brokers to the issue – Debenture Trustee’s role, functions in new issue market - SEBI Guidelines.	15
V	Mutual Fund Introduction – Basics - Definition –Mutual Funds – Benefits – Net Asset Value – Types of Mutual Funds – Offer Documents.	12

Text Book : Khan. M., " Indian Financial System", Tata McGraw Hill, New Delhi.

Reference Books

1. Bhole. L.M, " Financial Institutions and Markets", Tata McGraw Hill, New Delhi .
2. Varshney. P.N, Mitta. D.K, "Indian Financial System", Sultan Chand and sons, New Delhi.
3. Machiraju. H.R, " Indian Financial System", Vikas Publishing House, Chennai.
4. Khan. M. Y, " Financial Services", Tata McGraw Hill, New Delhi.
5. Balu. V, " Financial Markets And Services", Sri Venkateshwara Publications, Chennai.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

SEMESTER – VI

Code No.	Subject	Semester No.
18CCU23	MANAGEMENT ACCOUNTING	VI
<p>Objective: To impart knowledge in Management Accounting and to make them know about implication of Management techniques.</p>		
Unit No.	Topics	Hours
I	<p>Introduction to Management Accounting Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting, Cost Accounting and Financial Accounting - Need and Significance of Management Accounting.</p>	15
II	<p>Financial Statement analysis and Ratio analysis Financial Statement analysis - Ratio analysis - Introduction –Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet.</p>	15
III	<p>Fund flow and Cash flow statements Fund Flow statement – Meaning – Schedule of changes in working capital - Preparation of Fund Flow Statement - Cash Flow statement – Preparation of Cash Flow Statement as per Accounting Standard 3.</p>	14
IV	<p>Marginal costing and Break Even Analysis Concept of Marginal Costing – Preparation of marginal costing statement – managerial applications – Break even analysis – Standard costing – variance analysis (Material and Labour only).</p>	14
V	<p>Budgeting Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB).</p>	14

Note: Distribution of marks: Problems 80% Theory 20%

Text book: Ramachandran and Srinivasan, "Management Accounting", Sriram Publications, Trichy.

Reference Books:

1. Maheswari. S.N, "Management Accounting", Sultan Chand & Sons, New Delhi.
2. Sharma and Gupta. S.K, "Management Accounting", Kalyani Publishers, New Delhi .
3. Jain. S.P and Narang. K.L, "Cost and Management Accounting", Kalyani Publishers, New Delhi.
4. Bhattacharya. S.K, "Accounting and Management", Vikas Publishing House, Chennai.
5. Reddy. T.S and Hariprasad Reddy. Y, "Management Accounting", Margam Publications, Chennai.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
18CCU24	MANAGEMENT INFORMATION SYSTEM	VI
Objective :	To know the Integration of Business Information through Computers	
Unit No.	Topics	Hours
I	Information System Meaning - Definition – Types - Management Information System : Meaning – Features – Scope of MIS - Objectives of MIS – MIS Model – Components – Functions of MIS - Subsystems of an MIS – Role and Importance – Limitations of MIS.	12
II	System Concepts Elements of a System - Characteristics of a system – System Development Life Cycle – System Design and System Analysis: Logical Design, Physical Design, System Construction and System Testing - Systems Support.	15
III	Information Systems for Business Introduction - Marketing Information System -Meaning - Applications. Human Resource Management Information System- Meaning- Functions. Manufacturing Information System: Meaning - Decision types in manufacturing system. Transaction Processing System and Transaction Processing Cycle.	15
IV	DBMS Introduction – Components - Functions-Benefits-DBMS Models – Client Server Architecture Networks - Business Process Re–Engineering [BPR].	15
V	Information System Levels Introduction - Decision Support Systems (DSS) -Characteristics - Components - Comparison between DSS and MIS. Executive Information System (EIS): Meaning – Components – Architecture of EIS. Expert Systems: Meaning- Components - Advantages and Limitations of Expert System.	15

Text Book: Aman Jindal, "Management Information System", Kalyani Publishers, New Delhi.

Reference Books

1. Gordon B. Davis and Margrethe H. Olson, "Management Information System", McGraw Hill Publishing, New Delhi.
2. Rajagopalan. S.P, "Management Information System", Margham Publications, Chennai.
3. Murthy. C.S.V, "Management Information System", Himalaya Publishing House, Mumbai.
4. Waman and Jawadekar, "MIS (Text and Cases)", Tata McGraw Hill publishing company Limited, New Delhi.
5. Sadagopan. S, " Management Information System", Philearning Publications, Chennai.



Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
16CCU25	INTERNET AND WEB DESIGNING	VI
Objective:	To get theoretical knowledge and exposure in Internet and Web Designing	
Unit No.	Topics	Hours
I	Internet Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services' Features – TCP/IP Vs Shell Accounts – Configuring the machine for TCP/IP Account – Configuring the Shell Account – Telnet – World Wide Web (www) - Web Page – Internet/Web Browsing	12
II	Browser Meaning – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols – TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS. Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions.	15
III	Setting Process Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of e-mailing – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of e-mail.	15
IV	HTML Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces - Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote .	15
V	Links Meaning -Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data	15

Text Book : Alexis Leon and Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai.

Reference Books

1. John Zabour, "HTML 4 HOW- TO", Tata McGraw hill Publications, New Delhi.
2. Kamallesh. N, Agarwala, Amit Lal , Deeksha Agarwala, " Business of the Net", Rajiv Beri, New Delhi.
3. Achyut S. Godbole , Atul Kahake, " Principles of Web Design", Tata McGraw Hill Publications, New Delhi.
4. Doeacc ' o ' Level, " Internet and Web Design", Firewall media, New Delhi.
5. Ramesh Bangia, " Internet and Web Design", Laxmi Publications, New Delhi.


Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Subject	Semester No.
18CCU26	PRACTICAL - VI: COMPUTER APPLICATIONS (WEB DESIGNING)	VI
Objective :	To enable the students to acquire the knowledge of web designing and technology.	

	List of Programs	Hours
Unit-I	1. Create web pages for a business organization using HTML Frames. 2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.	12
Unit-II	3. Program to display Image and text using HTML tag for an advertisement of a Company Product. 4. Create a table to display list of products using HTML Tags.	12
Unit-III	5. Create a document using Formatting and alignment to display Sales Letter. 6. Create a Resume using HTML Tags.	12
Unit-IV	7. Create a website of any departmental store with minimum five links using HTML. 8. Create a document using Form to support Local Processing of Order form.	12
Unit-V	9. Create a Form of the Customer Survey for the user to enter General name and address information. 10. Create a webpage of video clipping using HTML Tags.	12


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 Professor & Head
 PG and Research Department of Commerce
 Hindusthan College of Arts & Science
 Coimbatore - 641 028.

Code No.	Elective - Subject	Semester No.
18CCU27	ENTREPRENEURIAL DEVELOPMENT	VI
Objective :	To make a students to understand the different dimension of entrepreneurship	
Unit No.	Topics	Hours
I	Entrepreneurship Meaning of entrepreneur - entrepreneur and intrapreneur - Concept of entrepreneurship – functions – types -Factors influencing entrepreneur -Women Entrepreneur - and their challenges.	12
II	Institutional Support Institutional finance to Entrepreneurs - Commercial banks - ICICI, IDBI, IFCI, UTI, LIC, GIC, SIDBI, KVIC.	15
III	New Business ideas Business idea generation - new techniques - Project identification and formulation - Profitability and risk analysis - market feasibility.	15
IV	Legal Formality Financial and economic feasibility - Legal and statutory Environment - Legal formality in setting up of SSI - Project appraisal - project report.	15
V	Small Scale industries Small Scale industries - Status of small scale industrial undertaking - steps in starting small industries - problems in small enterprise management - sickness and prevention - Rehabilitation of sick unit.	15

Text Book: Vasant Desai, "Dynamics of entrepreneurial development and management", Himalaya Publishing House, New Delhi.

Reference Book:

1. Radha., "Entrepreneurial Development", Prasanna publishers, Chennai.
2. Dilip Saravate , "Entrepreneurship Development and Project Management", Everest publishing house, Pune.
3. Khanka. S.S, "Entrepreneurial Development", S.Chand & Co, New Delhi.
4. Arora, "Entrepreneurial Development", Kalyani publishers, New Delhi.
5. Anil Kumar. S, "Enterpreneurship Development", Newage International Publications, New Delhi.



Dr. M.S. LOGANATHAN
 Professor & Head
 PG and Research Department of Commerce
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 Coimbatore - 641 028.

Code No.	Subject	Semester No.
18CCU27	BUSINESS FINANCE	VI
Objective: To enable the students to know the sources of Business Finance		
Unit No.	Topics	Hours
I	Introduction Business Finance - Introduction - Meaning - Concept – Scope – Functions of Finance - Traditional and Modern Concepts and its contents.	14
II	Financial Planning Financial Planning - Meaning - Objectives – Characteristics – Need – Steps in Financial Planning – Estimation of Financial Requirements.	14
III	Sources of Finance Sources of Finance – Long Term: Equity shares, Preference shares, Bonds, Debentures and Fixed Deposits – Features – Advantages and Disadvantages – Short Term Sources : Trade Credit – Cash Credit – Factoring – Bank overdraft, Etc.	15
IV	Capitalization Bases of Capitalization - Theories of Capitalization – Cost Theory - Earning Theory - Over Capitalization – Under-Capitalization: Symptoms -Causes- Remedies – Watered Capital – Difference between Over Stock and Watered Capital.	15
V	Capital Structure Capital Structure - Meaning - Internal and External Factors of Capital Structure - Types of Capital - Trading on Equity - Capital structure Theories.	14

Text Book: Vasant Desai, "Dynamics of entrepreneurial development and management", Himalaya Publishing House, New Delhi.

Reference Book:

1. Radha, "Entrepreneurial Development", Prasanna publishers, Chennai.
2. Dilip Saravate, "Entrepreneurship Development and Project Management", Everest publishing house, Pune.
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4. Arora, "Entrepreneurial Development", Kalyani publishers, New Delhi.
5. Anil Kumar. S, "Enterpreneurship Development", Newage International Publications, New Delhi.


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