VIRUDHUNAGAR HINDU NADARS' SENTHIKUMARA NADAR COLLEGE
(An Autonomous Institution Affiliated to Madurai Kamaraj University)
Virudhunagar – 626 001.

Course Name: **Bachelor of Commerce**
Discipline: **Commerce Computer Application**
(FOR THOSE WHO JOIN IN JUNE 2022 AND AFTER)

III year B.Com. Computer Application

Semester	Part	Subject Name	Hours	Credit	Int + Ext =Total	Local	Regional	National	Global	Professional Ethics	Gender	Human Values	Environment & Sustainability	Employability	Entrepreneurship	Skill Development	Subject Code	Revised / New / No Change / Interchanged & Percentage of Revision
V	Core 12	**Corporate Accounting**	6	5	25+75=100			√		√				√	√	√	**U24CCC51**	**5 % Change**
	Core 14	Java Programming	5	4	25+75=100				√					√	√	√	U2CCC52/ **U24CCC52**	No Change
	Core 13	**Business Legislation**	5	4	25+75=100			√		√				√	√	√	**U24CCC53**	**Title Change**
	Core 15	**LAB**: Java Programming	5	4	40+60=100				√					√	√	√	U2CCC5P/ **U24CCCP51**	No Change
	Elective – II	**Income Tax**	5	4	25+75=100			√		√				√	√	√	**U24CCE51**	**5 % Change**
	SBS - IV	**Employability Skills**	2	1	25+75=100												**U24PS51**	**Revised 50%**
	NME	Business Accounting	2	2	25+75=100			√		√				√	√	√	U2CCN51/ **U24CCN51**	No Change
		Total	**30**	**24**														
		Internship Programme (Extra Credit)	**60**	**2**													**U24IP51**	**New**
VI	Core 16	Management Accounting	6	5	25+75=100			√						√	√	√	U3CCC61/ **U24CCC61**	No Change
	Core 17	Internet and Web Technologies	6	4	25+75=100				√					√	√	√	U2CCC62/ **U24CCC62**	No Change
	Core 18	Special Accounts	6	4	25+75=100			√		√				√	√	√	U3CCC63/ **U24CCC63**	No Change
	Elective III	**LAB : Web Design**	6	4	40+60=100				√					√	√	√	**U24CCEP61**	**Core to Elective Change**
	SBS – V Project	Project	2	2	100+0=100			√							√	√	U1CC6PR/ **U24CC6PR**	No Change

SBS – VI LAB:	**LAB:** Business Accounting Software	2	1	40+60=100			√		√				√	√	√	U3CCS6P/ **U24CCSP61**	No Change
NME	**Principles of Marketing**	2	2	25+75=100				√					√	√	√	**U24CCN61**	**15% Change**
	Total	**30**	**22**														

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SEMESTER V

CORPORATE ACCOUNTING

Course Title: Corporate Accounting	Total Hours : 90
Course Code: U24CCC51	Total Credits : 5

80% - Problem   20% - Theory.

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the accounting procedure for Issue of Equity shares.
CO2	Gain accounting skills in the preparation of Final Accounts of Companies.
CO3	Describe the accounting practices for Amalgamation and Absorption of Companies.
CO4	Ascertain the pre and post incorporation profits
CO5	Examine the Liquidators Final Statement of Account

UNIT–1

(18-hours)

Shares – Meaning - Kinds of shares - Issue of Shares: At Par, At Premium, At Discount - Forfeiture – Reissue - Underwriting of Shares.

UNIT–2

(18-hours)

Preference Shares - Redemption of Preference Shares - Debentures – Issue – Redemption: ex-interest and cum-interest quotations - Sinking Fund Method.

UNIT–3

(18-hours)

Final Accounts of Companies - Provisions relating to preparation of final accounts (Excluding Calculation of Managerial Remuneration) - Profit Prior to Incorporation.

UNIT–4

(18-hours)

Liquidation of Companies - Statement of Affairs - Deficiency a/c – Liquidators Final Statement of Accounts

UNIT–5

(18-hours)

Amalgamation – Meaning and Types. Amalgamation in the nature of merger, Amalgamation in nature of purchase – Alteration of share Capital (Simple problems only).

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

1. T.S. Reddy &A. Murthy, "Corporate Accounting", Margham Publications, 2018.

Syllabus for those who joined in 2022 – 2023 and afterwards   III – B.Com CA.

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Unit	Book & Author Name	Page No.
I		1.1 – 1.125
II		3.1 – 3.82
	T.S. Reddy &A. Murthy, "Corporate Accounting", Margham Publications	4.12 – 4.51
III		7.33 – 7.102
		6.6 – 6.53
IV		11.29 – 11.43
V		10.28 - 10.91

REFERENCE BOOKS:

1. R.L. Gupta &M.Radhasamy – Corporate Accounting, Sultan Chand &Sons(2021).

2. S.P. Jain &Narang- Corporate Accounting, Kalyani Publishers.(2019)

e – Resources:

1. https://www.toppr.com/guides/principles-and-practices-of-accounting/issue-forfeiture-reissue-of-shares/issue-of-shares-at-discount/
2. https://www.accountingnotes.net/debentures/redemption-of-debentures-with-illustrations/8403
3. extension://efaidnbmnnnibpcajpcglclefindmkaj/https://egyankosh.ac.in/bitstream/123456789/80354/1/Unit-4.pdf
4. https://www.accountingnotes.net/liquidation/liquidators-final-statement-of-account/9609
5. https://www.wallstreetmojo.com/what-is-amalgamation/

JAVA PROGRAMMING

Course Title: Java Programming	Total Hours: 75
Course Code: U2CCC52/ U24CCC52	Total Credits :4

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the basic concepts OOPS
CO2	Use the syntax and semantics of Java programming language and basic concepts of Array.
CO3	Develop reusable programs using the concepts of inheritance.
CO4	Understand the use of Packages and Interfaces in Java.
CO5	Design GUI based applications and develop applets for web applications

UNIT – 1 (15-hours)

An overview of Java - Object oriented programming – Java features – Simple Java program – Java Program Structure – Java Tokens – Constants, Variables and Data types – Operators and Expressions.

UNIT – 2 (15-hours)

Control Statements - Decision Making and branching: Simple if – if…Else – Nesting of if…Else – Else if Ladder – Switch – Decision Making and Looping: While – Do – For. Jump Statements: break – continue. Arrays: one dimensional and two dimensional Arrays

UNIT – 3 (15-hours)

Classes and Objects - Classes, Objects and Methods: Defining a Class – Fields and Methods Declaration – Creating Objects – Accessing Class Members – Method Overloading – Nesting of Methods – Constructors – Inheritance: Single – Hierarchical – Multi Level – Multiple.

UNIT – 4 (15-hours)

Interfaces, Packages and Exceptions - Multiple Inheritance: Defining Interfaces – Implementing Interfaces – Packages: Creating Packages – Accessing Packages – Exception Handling: Types of errors – Try and Catch – Multiple Catch – Finally.

UNIT – 5 (15-hours)

The Applet Class - Basics – Building applet code – Applet Life Cycle – Creating an

Executable Applet – Designing a Web Page – Running the Applet –Graphics programming:

The Graphic Class – Lines and Rectangles – Circles and Ellipses.

Text Book:
1. Programming with Java, 4th Edition, E. Balagurusamy, Tata McGraw Hill Pub. Ltd., New Delhi.

Unit	Book & Author Name	Page No.
I		1-73
II		79-116,148-155
III	Programming with Java, 4th Edition, E. Balagurusamy, Tata McGraw Hill Pub. Ltd.,	123-140
IV		174-195,220-230
V		234-243,260-270

Reference Book:
1. Java 2: The Complete Reference, 5th Edition, Herbert Schildt, Tata McGraw Hill Pub. Ltd., New Delhi.

e-RESOURCES:
1. https://www.w3schools.com/java/
2. https://www.javatpoint.com/java-tutorial
3. https://www.javatpoint.com/java-tutorial

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BUSINESS LEGISLATION

Course Title: Business Legislation	Total Hours : 75
Course Code: U24CCC53	Total Credits : 4

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Identify the fundamental legal principles behind contractual agreements.
CO2	Gain knowledge on various provisions of the business law.
CO3	Acquire capacity to understand the implication of business law in practice.
CO4	Identify the elements of sale of goods
CO5	Acquire the knowledge on the legal provisions relating to Consumer protection act and competition act

UNIT – 1   **(15 hours)**
        Law of contracts: Definition – Nature of contract – Classification of contract - Essential elements of a valid contract – Offer – Types of offer – Essentials of a valid offer - Acceptance – Legal rules of a valid acceptance – Consideration – Essential parts of the consideration – Legal rules for a valid consideration - Capacity of parties.

UNIT – 2   **(15 hours)**
        Performance of Contracts: Various modes of discharge of contracts- Breach of contracts- Types - Remedies for breach of contracts - Quasi contracts – Features – Types.

UNIT – 3   **(15 hours)**
        Bailment: Definition – Essentials – Rights and duties of bailor and bailee -Bailee's lien– Finder of lost goods – Rights and duties of finder of goods - Discharge of bailment contracts.

UNIT – 4   **(15 hours)**
        Sale of goods Act 1930 - Sale and Agreement to sell – Classification of goods – Rights and Duties of buyer – Rights and Duties of Seller – Rights of Unpaid seller – Sale by non-owners - Rules regarding delivery of goods.

UNIT – 5   **(15 hours)**
        The Consumer Protection Act, 1986: Definition – Aims - Consumer Protection Council – Consumer disputes – Redressal – Agencies at various levels - District Forum, State Commission - National Commission – Penalties – Reasons for slow growth of consumer movement in India.
         The Competition Act, 2002 - definition – Factors which cause adverse effect on competition – competition commission of India – duties, powers and functions of the commission.

Text Book:
1. Elements of Mercantile Law – N.D.Kapoor

Unit I		6 to 47
Unit II		106 to 149
Unit III	Elements of Mercantile Law–N.D.Kapoor	175 to 185
Unit IV		222 to 270
Unit V		554 to 569

REFERENCE BOOKS:
1. Business law – R.S.N. Pillai&Bagawathi
2. Business law – S.N. Maheshwari& S.K. Maheshwari.
3. Business Law - D. Chandra Bose.

e-RESOURCES:
1) https://lawbhoomi.com/law-of-contracts-notes-study-materials-and-case-laws/
2) https://dnpgcollegemeerut.ac.in/contentpdf/8.%20PERFORMANCE%20OF%20CONTRACT.pdf
3) https://testbook.com/ugc-net-commerce/contract-of-bailment-and-pledge#:~:text=Section%20148%20of%20the%20Indian,is%20called%20a%20'Bailor'.
4) https://rayatlaw.ac.in/public/uploads/study-material-5231.pdf
5) http://tumkuruniversity.ac.in/oc_ug/comm/orgnisation%20behaviour.pdf
6) https://byjus.com/free-ias-prep/competition-act-2002-india/

Course Title : LAB: Java Programming	Total Hours: 75
Course Code: U2CCC5P/ **U24CCCP51**	**Total Credits :4**

COURSEOUTCOMES:

Cos	CO STATEMENT
CO1	Implement Object Oriented programming concept using basic syntaxes of control Structures
CO2	Develop Java Application Programs using various Control Statements.
CO3	Develop reusable programs using the concepts of inheritance.
CO4	Demonstrate understanding and use of different exception handling mechanisms for robust faster and efficient application development.
CO5	Design GUI based applications and develop applets for web applications

List of Programs
1) Write a Java program to find out the biggest number among the given three numbers using if...else statement.
2) Write a Java program to check whether the number is Palindrome or not.
3) Write a Java program to generate Fibonacci series.

4) Write a Java program to create Multiplication Table.
5) Write a Program to create an account with a Bank and Deposit 20,000. The minimum Balance in the account shall be 500. Use switch case statement for Deposit, Withdrawal and Balance enquiry.
6) Write a Java program for sorting an array.
7) Write a Java program to find the position of a given element in an array.
8) Write a Java program to perform multiplication of two given numbers using Nesting of Methods.
9) Write a Java program to perform string handling methods using packages.
10) Write a Java program to demonstrate built-in exceptions.
11) Write a Java program to create a window with three color options, red, green and blue. The applet should change the colors according to the selection.
12) Write a Java program to perform Arithmetic operations using Applet.

INCOME TAX

Course Title: Income Tax	Total Hours : 75
Course Code: U24CCE51	Total Credits : 4

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the basic terms of Income Tax Act and determine the residential status of different persons and know the exempted incomes.
CO2	Identify the five heads in which income is categorised and compute income under the heads 'Salaries' and 'Income from House Property'.
CO3	Compute income under the head 'Profits and gains of business or profession' and Depreciation under Income Tax Act.
CO4	Develop the ability to compute income under the head 'Capital gains' and 'Income from other sources'.
CO5	Understand clubbing provisions, aggregate income after set-off and carry forward of losses, and deductions allowed for Individual and HUF under the Income Tax Act.

UNIT – 1   **(15-hours)**
        Income Tax Act, 1961 – Definition – Income – Assessment – Assessment Year – Previous Year – Person – Assessee –Types of assesse – Residential status – Deemed income – Exempted Incomes U/s 10

UNIT – 2   **(15-hours)**
        Income from Salary - meaning – Allowances - Taxable, Special and Exempted - Perquisites - Accommodation, Motor car and Leave Travel Allowance – Profit in lieu of salary (Gratuity and Leave Salary) - Deductions U/S 16.
        Income from House property – GAV, NAV – Deductions U/S 24 - Interest on loan - Computation of income from Self Occupied and Let OutProperties.

UNIT – 3 (15-hours)

Profits and Gains from Business or Profession – Depreciation, allowable and disallowable deductions

UNIT – 4 (15-hours)

Capital gains – Short Term and Long Term - Income from Other Sources

UNIT – 5 (15-hours)

Clubbing of Income – Set-off and Carry forward of Losses – Deductions from Gross Total Income- Sec 80C, 80D, 80DD, 80E, 80G, 80TTA, 80U.

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

Text Book:
1. Income Tax Law and Practice – T.S.Reddy and A.Murthy

Reference Books:
1. Income Tax Law and Practice – Bhagavathi Prasad
2. Students Guide to Income Tax – Vinod K. Singhania
3. Income Tax Law and Practice – H.C. Mahrotra
4. Income Tax Law and Practice – V.P. Gaur and D.B. Narang

EMPLOYABILITY SKILLS

Course Title : Employability Skills	Total Hours : 30 Hours
Course Code : U24PS51	Total Credits : 1

COURSE OUTCOMES:

On completing this course, students can/are able to

Cos	CO STATEMENT
CO1:	enhance their skills in solving quantitative aptitude problems
CO2:	expertise themselves in solving verbal and non-verbal reasoning problems.
CO3:	prepare for various public and private sector exams and placement drives.
CO4:	interpret the concepts of LOGICAL REASONING Skills.
CO5:	analyze the problems logically and approach the problems in a different manner

Unit I: Quantitative Aptitude – I **6 Hours**

H.C.F. and L.C.M. of Numbers - Average - Percentage - Profit and Loss - Ratio and Proportion - Time and Work - Time and Distance - Train Speed.

Unit II: Quantitative Aptitude – II   6 Hours

Area related problems - Problems on Ages - Boat and Stream - Simple Interest - Compound Interest – True discount – Calendar – Clocks - Data Interpretation - Bar Graphs - Pie Chart.

Unit III: Verbal Reasoning – I   6 Hours

Analogy - Classification – Series - Coding & Decoding - Coded inequality - Blood relations - Direction sense test.

Unit IV: Verbal Reasoning – II   6 Hours

Number Test - Ranking and Time Sequence Test - Seating arrangements - Alphabet Test - Logical Venn Diagram.

Unit V: General Knowledge   6 Hours

Abbreviations & Acronyms - Famous Personalities - Important Days (National & International) - Capital Cities and Currencies – Current affairs - Sports – RBI & Banking Terms – Basics of Computers and Internet.

Reference Books:

1. R.S.Agarwal, Quantitative Aptitude for Competitive Examinations, S Chand Publishing company; Revised edition (21 February 2017).

2. R.S.Agarwal, A modern approach to logical reasoning, S Chand Publishing company; August 2022.

3. R.S.Agarwal, A Modern Approach To Verbal Reasoning (Old Edition), S Chand Publishing company.

4. R.S.Agarwal, Advanced objective general knowledge revised edition, S Chand Publishing company, 2017.

e-Resources:

1. https://www.cuemath.com/numbers/hcf-and-lcm/

2. https://www.geeksforgeeks.org/speed-time-distance-formula-and-aptitude-questions/

3. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://cdn1.byjus.com/wp-content/uploads/2020/06/Boat-Stream-Sample-Questions.pdf

4. https://www.hitbullseye.com/Simple-Interest-and-Compound-Interest.php

5. chrome-extension://efaidnbmnnnibpcajpcglclefindmkaj/https://examsdaily.in/wp-content/uploads/2018/09/br.pdf

6. https://testbook.com/objective-questions/mcq-on-direction-and-distance--5eea6a0e39140f30f369e42a

7. https://unacademy.com/content/cat/study-material/data-interpretation-and-logical-reasoning/ranking-and-time-sequence/

8. https://www.toppr.com/guides/computer-aptitude-and-knowledge/basics-of-computers/basic-computer-terminology/

BUSINESS ACCOUNTING - NME

Course Title: Business Accounting - NME	Total Hours : 30
Course Code: U2CCN51/ U24CCN51	Total Credits : 2

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand basic principles of book-keeping.
CO2	Gain knowledge on the preparation of journal.
CO3	Acquire capacity to prepare subsidiary books and final accounts.
CO4	Gain knowledge on the preparation of ledger and trial balance.
CO5	Gain knowledge on the preparation of final accounts with simple adjustments.

UNIT – 1   **(6 hours)**
        Introduction – Book keeping – Accountancy – Double entry system – Classification of accounts – Rules – Scope, Advantages and limitations of Double entry system

UNIT – 2   **(6 hours)**
        Books of original entry – Journal – Ruling of journal book – Advantages of Journal

UNIT – 3   **(6 hours)**
        Subsidiary books – Purpose – single and double column cash book– Purchase, sales and their returns books

UNIT – 4   **(6 hours)**
        Ledgers – posting – purpose – ruling and balancing of the ledger account –preparation of Trial Balance from the given balances

UNIT – 5   **(6 hours)**
        Final accounts of sole trading concerns with simple adjustments namely closing stock, outstanding expense, accrued income, depreciation.

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

Text Books:
    1. Advanced Accountancy – T.S. Reddy and A. Murthy, Margam Publications, Chennai

UNIT	Book Name	Page Number
Unit I		1.1 – 1.14 3.1 – 3.3
Unit II		3.3 – 3.7, 3.22-3.39
Unit III	Advanced Accountancy – T.S. Reddy and A. Murthy	3.11 - 3.17, 3.55-3.67
Unit IV		3.8 – 3.11 3.40-3.54, 4.1 - 4.24
Unit V		12, 12.4 – 12.8, 12.11 – 12.13, 12.17, 12.18, 12.61-12.64

REFERENCE BOOKS:
1. Financial accounting – R.S.N. Pillai&Bagawathi
2. Advanced accounts – M.C. Shukla and T.S. Grewal
3. Principles and practice of accounting – R.L. Gupta and V.K. Gupta

e-RESOURCES:
1. https://razorpay.com/blog/business-banking/double-entry-system
2. https://easynotes4u.com/journal-ledger-trial-balance-financial-accounting-practical-problems-and-solutions/
3. https://www.iedunote.com/cash-book
4. https://www.vedantu.com/commerce/final-accounts

SEMESTER VI

MANAGEMENT ACCOUNTING

Course Title: Management Accounting	Total Hours : 90
Course Code: U3CCC61/ **U24CCC61**	**Total Credits : 5**

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the basic concepts, tools and techniques of management accounting.
CO2	To enable the students to get knowledge about the various ratio analysis toals
CO3	Gain knowledge on concepts of marginal costing
CO4	To know the techniques for the preparation of cash flow statement
CO5	Get clear knowledge about the preparation of various types of budgets.

UNIT – 1   **(18 hours)**
        Management accounting – meaning – definitions – characteristics – scope – objectives and functions – distinction between financial accounting and management

accounting – distinction between management accounting and cost accounting – tools and techniques of management accounting – advantages and limitations.

UNIT – 2   **(18 hours)**
Ratio analysis – meaning – advantages – limitations – classification of ratios – computation of profitability ratios – turnover ratios – solvency ratios.

UNIT – 3   **(18 hours)**
Cash flow statement – meaning, importance and limitations - Calculation of cash from operations – Preparation of cash flow statement (indirect method only) as per Ind AS 7 – operating activities, financing activities and investment activities (simple problems only).

UNIT – 4   **(18 hours)**
Marginal costing – meaning, assumptions, advantages and limitations - Break even analysis – PV ratio – Margin of safety (Excluding the application of marginal costing for managerial decisions)

UNIT – 5   **(18 hours)**
Budgeting and budgetary control – meaning – objectives – advantages – limitations – essentials of successful budgetary control – classification of budget – preparation of sales budget, production budget, purchase budget, cash budget and flexible budget.

Note: Distribution of marks - Theory - 20% and Problems - 80%
Text Books:
1. Management Accounting – T.S. Reddy & Y. Hari Prasad Reddy

Unit	Book & Author Name	Page no.
1		1.1 to 1.16
2	Management Accounting – T.S. Reddy & Y. Hari Prasad Reddy	3.1 to 3.92 : 3.99 to 3.141
3		5.1 to 5.41; 5.90 to 5.106 ;5.141 to 5.153
4		6.1 to 6.25; 6.28 to 4.48; 6.95 -6.119
5		7.1 to 7.14; 7.21 to 7.48; 7.56-7.94

Reference Books:
1. Management Accounting – M.Y. Khan and P.K. Jain
2. Management Accounting – S.N. Maheswari
3. Management Accounting – R.S.N. Pillai&Bhavathi

e- Resources:
1. https://us.aicpa.org/interestareas/accountingeducation/resources/classroommaterials/management
2. https://www.icsi.edu/media/webmodules/publications/FULL_BOOK_PP-CMA-2017-JULY_4.pdf

3. https://www.indoreindira.com/UG/images/BBA/BBA%20IV%20Sem/Management%20Accounting.pdf
4. https://us.aicpa.org/interestareas/accountingeducation/resources/classroommaterials/management
5. https://scholarsarchive.library.albany.edu/cgi/viewcontent.cgi?article=1000&context=accounting_fac_books
6. https://www.drnishikantjha.com/booksCollection/Management%20Accounting%20(%20PDFDrive%20)%20(2).pdf

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INTERNET AND WEB TECHNOLOGIES

Course Title: Internet and Web Technologies	Total Hours: 90
Course Code: U2CCC62/ **U24CCC62**	Total Credits :4

COURSEOUTCOMES:

Cos	CO STATEMENT
CO1	Analyze a web page and identify its elements and attributes
CO2	Gain knowledge on developing a dynamic web page by the use of Java script and HTML
CO3	Construct Nested Frameset in Webpage
CO4	Demonstrate Rich Internet Applications
CO5	Implement a JavaScript Code in to Html Programs

UNIT – 1   **(18-hours)**
Introduction to Internet– Networking – Internet – Electronic Mail– Gopher– World Wide Web –Usenet –Telnet- Bulletin Boards —Internet Addressing – Physical Connections - Modem –Telephone Lines–Internet Browsers: Internet Explorer, Firebox, Chrome.

UNIT – 2   **(18-hours)**
HTML: Designing a home page – HTML Generations –HTML Documents – Anchor Tag – Hyper Links– Head and Body Section: Header Section –Title –Links – Colorful Web page – Comment Lines – Heading –Aligning the Headings – Horizontal Rule - Paragraph – Tab Settings – Images and Pictures – Embedding PNG Format Images.

UNIT – 3   **(18-hours)**
Ordered and Unordered Lists - Nested Lists – Table Creation – Width of the Table and Cells - Cells Spanning Rows/Columns – Coloring Cells – Column Specification – Frames: Frameset definition – Nested Framesets.

UNIT – 4   **(18-hours)**
Forms: Action Attribute – Method Attribute – Enctype Attribute – forms controls – DHTML and Style Sheets - Defining Styles – Elements of Styles – Linking a Style Sheet to HTML Document - In-Line Styles – External Style Sheets – Internal Style Sheets– Multiple Styles.

UNIT - 5   **(18-hours)**
         Java Script: Writing Java Script into HTML – Data Types and Literals –Type Casting – Creating Variables – Operators and Expressions – Programming Constructs – Conditional Checking – Looping – Functions.

Text Books:
1. WWW with HTML – C. Xavier Tata McGraw Hill Education Pvt. Ltd. New Delhi, 2010.
2. Web Enabled Commercial Application Development using ….HTML, DHTML, Java Script, Perl CGI –Ivan Bayross BPB Publisher 4th Edition 2005.

Unit	Book & Author Name	Page No.
I	1.WWW with HTML – C. Xavier Tata McGraw Hill Education PVT. Ltd. New Delhi.	Page No. 1-15, Page No. 18-24 Page No. 25-40
II		Page No. 51 - 115
III		Page No. 116 – 152 Page No. 172 - 184
IV		Page No. 207 - 221 Page No. 157 - 171
V	2. Web Enabled Commercial Application Development using … HTML., DHTML, Java Script, Perl CGI – Ivan Bayross BPB Publisher 4 th Edition 2005.	Page No. 128 - 131 Page No. 133- 143

Reference Books:
1. Web Technology – N.P. Gopalan & J. Akilandeswari PHI Learning Pvt. Ltd. Delhi 2014.
2. Java Script Step by Step – Steve Suehring. Microsoft 3rd Edition
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SPECIAL ACCOUNTS

Course Title: Special Accounts	**Total Hours : 90**
Course Code:U3CCC63/**U24CCC63**	**Total Credits : 4**

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Critically analyse and work on holding company and Preparation of Consolidated Final Statement of Accounts.
CO2	Build the ability to interpret Final statements of Banking companies and Insurance comp
CO3	Prepare LIC final accounts and general insurance as per IRDA provisions.
CO4	Use Double accounting system for public utility companies.
CO5	Gain knowledge and understanding of the Indian Accounting Standards.

UNIT – 1   **(18 Hours)**
　　　　Holding Company Accounts - Preparation of Consolidated Balance Sheets with treatment of inter-company Owings, Unrealized Profit, Bonus issue (Inter Company Holdings excluded).

UNIT – 2   **(18 Hours)**
　　　　Banking Company Accounts – Rebate on Bills Discounted - Preparation of Profit and Loss Account and Balance Sheet (New format only)

UNIT – 3   **(18 Hours)**
　　　　Insurance Company accounts: Life Insurance and General Insurance- Final accounts and schedules (New format only)

UNIT – 4   **(18 Hours)**
　　　　Final of Accounts of public utility concerns - Electricity Companies, Railways – Replacement of an asset (Excluding Disposal of surplus).

UNIT – 5   **(18 Hours)**
　　　　Indian Accounting Standards: Meaning – Scope – Objectives - Advantages – Disadvantages - Framework forPreparation and Presentation of Financial Statementsin accordance with Indian Accounting Standards (Theory only).

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

Text Books:
1.Corporate accounting – T.S. Reddy and A. Murthy –Margham Publication, Reprint 2023

Unit	Book & Author Name	Page No.
I		14.01 – 14.37 14.57 – 14.58
II		12.01 – 12.46
III	Corporate accounting – T.S. Reddy and A. Murthy	13.01 – 13.08 13.74 – 13.108 13.132 – 13.133
IV		16.01 – 16.12 16.18 – 16.30
V		18.01 – 18.05 19.06 – 19.10

Reference Books:
1. Advanced accounts – S.P. Jain & K.L. Narang
2. Advanced accountancy – S.N. Maheswari& S.K. Maheswari
3. Advanced accountancy – P.C. Tulsian
4. Corporate Accounting – R.L. GUPTA- M.ADHASWAMY

LAB: WEB DESIGN

Course Title: LAB: Web Design	Total Hours : 90
Course Code: U24CCEP61	Total Credits :4

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Analyze a web page and identify its elements and attributes
CO2	Design a basic web site using HTML5 to demonstrate responsive web design
CO3	Design, develop and host a user friendly website.
CO4	Implement dynamic web pages with validation using JavaScript objects by applying different event handling mechanism.
CO5	Implement a JavaScript Code in to Html Programs

List of Programs
1. Create a web page to show the different attributes of font tags.
2. Create a web Page using HREF tag having the attribute LINK, ALINK and VLINK
3. Create a web page with appropriate contents inserting an image as anchor at the left hand side of the page to open another web page.
4. Create a HTML document containing a nested list showing the contents of a book.
5. Create the following table in HTML with Dummy Data

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

6. Create a web page for bike show room using frameset.
7. Create a simple form with submit button accepting name and register number.
8. Write a CSS script to change the background color of a web page.
9. Write a Java script program to find out the Square Root of a given number.
10. Write a Java Script program to prepare student mark list.
11. Write a Java Script program to perform arithmetic operations using functions.
12. Write a Java script program to find largest and the smallest integers in the group

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PROJECT WORK

Course Title: Project Work	Total Hours : 30
Course Code: U1CC6PR/ **U24CC6PR**	Total Credits : 2

PROJECT TOPIC:
Any Commerce and industry related topics.

GUIDELINES:
1. Combined project of 5 students each.
2. Project report should be typed in A4 size paper with a minimum of 30 pages.
3. Format: Font – Times New Roman, Size – 12, Single side typing, Double line spacing.
4. Binding – Spiral binding.

Evaluation: Internal evaluation only - Project – 50 marks; Viva-voce – 50 marks

THE COMPONENTS OF A PROJECT REPORT
The outcome of Project Work is the Project Report. A project report should have the following components:

1) Cover Page: This should contain the title of the project proposal, to whom it is submitted, for which degree, the name of the author, name of the supervisor, year of submission of the project work, name of the University.

2) Student's Declaration

3) Supervisor's Certificate

4) Acknowledgement: Various organizations and individuals who might have provided assistance /co-operation during the process of carrying out the study.

5) Table of Content: Page-wise listing of the main contents in the report, i.e., different Chapters and its main Sections along with their page numbers.

6) Body of the Report: The body of the report should have these four logical divisions

5) Bibliography or References: This section will include the list of books and articles which have been used in the project work, and in writing a project report.

6) Annexures: Questionnaires/Interview schedule (if any), relevant reports, etc.

LAB: BUSINESS ACCOUNTING SOFTWARE

Course Title: Business Accounting Software	Total Hours : 30
Course Code: U3CCS6P/ **U24CCSP61**	Total Credits : 1

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Understand the basic concepts of business accounting software.
CO2	Know how to create company accounts.
CO3	Able to prepare the sales invoices with GST calculation
CO4	Able to prepare various types of vouchers
CO5	Acquire skill to generate different types of financial statements like trial balance and final accounts.

List of Programs

1. Create a new company with ledger creation including opening balance.
2. Prepare journal entries and display the Day book, Trial Balance and Final accounts.
3. Prepare final accounts with the adjustments for :
    a. Closing stock
    b. Outstanding Expenses
    c. Prepaid expenses
    d. Depreciation
    e. Income received in advance
    f. Interest on capital
    g. Interest on drawings
4. Create a cost centre and cost category.
5. Creation of stock group, stock item and units of measure.
6. Create Inventory vouchers.
7. New Voucher Creation.
8. Make sales and purchase invoice with GST Calculation.
9. Submission of GST returns.
10. Demonstrate Restore and Data Backup.

PRINCIPLES OF MARKETING – NME

Course Title: Principles of Marketing – NME	Total Hours : 30
Course Code: U24CCN61	Total Credits : 2

COURSE OUTCOMES:

Cos	CO STATEMENT
CO1	Gain knowledge in the basic concepts of Marketing and Functions of marketing.
CO2	Understand the components of New product development.
CO3	Know about pricing, objectives of Pricing and pricing methods.
CO4	Understand the Channel of Distribution
CO5	Understand the concept of Sale promotion, Advertising and Personal selling

UNIT-1   **(6 Hours)**
Marketing – Definition, meaning – types – Importance - Functions.

UNIT –2   **(6 Hours)**
Product - Types-New Product Development - Product Life Cycle.

UNIT –3   **(6 Hours)**
Pricing-Objectives — Determinants of Price - Methods of Pricing

UNIT- 4   **(6 Hours)**
Physical Distribution - Types of Channels - Selection of Channel.

UNIT – 5   **(6 Hours)**
Promotion-Advertising – Advertising media - Personal selling, Sales promotion
- Types, Distinction between advertising and Personal selling.

Text Books:-
R.S.N.Pillai & Bagavathi, " Modern Marketing – Principles and Practices"

Unit	Book & Author Name	Page No.
I		6,7,9,34 – 38
II		200,201,214,215, 221 – 224
III	R.S.N.Pillai&Bagavathi, " Modern Marketing – Principles and Practices	229 – 237
IV		438, 440 – 448
V		317,321-325, 328, 356-363,373,

e-Resources:

1. https://tutorstips.com/functions-of-marketing-with-its-meaning-and-definition/
2. https://www.pw.live/exams/commerce/functions-of-marketing/
3. https://appinventiv.com/blog/new-product-development-process/
4. https://www.bdc.ca/en/articles-tools/marketing-sales-export/marketing/pricing-5-common-   strategies
5. https://neilpatel.com/blog/distribution-channels/
6. https://www.mbaskool.com/business-concepts/marketing-and-strategy-terms/1566-advertising.html

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