BHARATHIDASAN UNIVERSITY
TRICHIRAPALLI-620 024

B.COM. (Computer Application) NON-SEMESTER
(FOR DISTANCE EDUCATION)
(TO TAKE EFFECT FROM THE ACADEMIC YEAR 2014-2015 ONWARDS)
SCHEME OF EXAMINATION

YEAR	TITLE OF THE PAPER	MARKS
I	Language Paper –I	100
	English Paper-I	100
	Major Paper-I Business organization and Management	100
	Major Paper- II Principles of Accountancy	100
	Allied Paper- I Fundamentals of Information Technology	100
II	Language Paper –II	100
	English Paper-II	100
	Major Paper-III-Marketing	100
	Major Paper-IV-Programming in C (with practical) (60 + 40)	100
	Allied Paper-II-Business Statistics	100
III	Major Paper-V Modern Banking Insurance	100
	Major Paper-VI Management Accounting and Financial Management	100
	Major Paper-VII-Computer Applications in Business (with Practical)	100
	Applied Paper-I Internet & E - commerce	100
	Applied Paper-II-Web Designing (with practical) (60+ 40)	100 (60 + 40)
	TOTAL MARKS	**1500**

MAJOR PAPER-I
BUSINESS ORGANISATION AND MANAGEMENT

Unit-I: Evolution of business-Nature and scope of business- Forms of business organization-Sole trader ship-Partnership-Joint stock company-Co-operatives-Public enterprises.

Unit-II: Size of the business unit-Plant location-factors-Weber's theory of location- Plant layout and product layout-Merits and limitations-Industrial Estates-Trade Associations and chambers of commerce

Unit-III: Management-Definition-nature-functions-levels-Management Vs Administration-Schools of Management thought-contributions by F.W.Taylor-Henry Fayol-Elton Mayo-Peter Drucker and other important philosophers-

Unit-IV: Planning-nature-planning process-steps-planning premises-importance-limitations- MBO-Organizing-Line, staff and functional-Departmentation-bases-Delegation-centralization and decentralization-

Unit-V: Motivation-theories-importance-Leadership-theories-styles-Control-importance-Traditional and modern techniques-

BOOKS FOR REFERENCE:-
1. Business organization and Mgt-M,C.Shukla-S.Chand & Co,New Delhi
2. Business organization and Mgt-Reddy and Gulshan- S.Chand & Co, New Delhi
3. Business Management-L.N.Prasad-Sultan Chand Co.New Delhi
4. Business organization and Mgt-Y.K.Bhushan-Sultan Chand &Co. New Delhi

PRINCIPLES OF ACCOUNTANCY

Unit –I Introduction-Accounting convention-concepts-journal-ledger--subsidiary books-Trail balance-Rectification of errors-Banking reconciliation statement-Final accounts with adjustments.

Unit-II Single entry system-meaning and features-Statement of affairs-conversion method-Royalties including sub-lease-Departmental Accounts including inter departmental transactions-Branch Accounting(excluding foreign branch).

Unit-III Depreciation- various methods- Reserves and Provisions-–Fire claims and loss of profit claims.

Unit-IV Partnership Accounts-Division of profits- Fixed and Fluctuating capitals- Past adjustments- Treatment and valuation of goodwill- Admission-Retirement-Death of partner.

UNIT- V Dissolution of partnership- Rule in Garner Vs Murray-sale to a company-Piecemeal distribution and sale to a company.

Distribution of Marks:-20 % Theory and 80% Problems

BOOKS FOR REFERENCE:-

1. Advanced Accountancy-M.C.Shukla and others- S.Chand & Co.
2. New Delhi
3. Advanced Accountancy-R.L.Guptha and Radhasamy-Sultan Chand & Co.New Delhi
4. Advanced Accountancy-Jain and Narang-Kalyani Publishers-Ludhiana
5. Advanced Accountancy-R.S.N. Pillai and Baghavathy-S.Chand & Co.,New Delhi
6. Advanced Accountancy-Arulanandam & Raman-Himalaya Publishing House,Delhi

Allied Paper- I
Fundamentals of Information Technology

Unit I : Introduction to Computer – Characteristics of Computer – Classification of Digital
Computer System – Generation of Computer – Input and Output devices.

Unit II: Central Processing Unit – Introduction – CPU – Control Unit – Arithmetic Logic Unit –
Memory – READ only Memory – RANDOM Access Memory - Secondary storage devices.
Classification of secondary storage device – Advantages of secondary storage device.
 Unit III: Computer Software – Introduction, Operating System (O.S): Functions, Classification-
Programming Languages – General software features and Trends.

Unit IV: Data Base Management System – Introduction – Data processing – Communication
systems – Telecommunications – Computer Network, Internet, World Wide Web and Intranets.

Unit V: Multimedia – Introduction – uses of Multimedia, components of Multimedia –
Multimedia Tools – Application of Information Technology in Business.

Books for Reference:
1. S.V. Srinivasa Vallaban – Introduction to Information Technology
2. ALEXIS LEON MATHEWS LEON and LEENA LEON – Introduction to Information
   Technology.

MAJOR PAPER III
MARKETING

Unit I: Definition of market and marketing-modern concept of marketing- marketing and selling –marketing functions-buying –transportation-warehousing-standardization-grading –packaging.

Unit II: Buyer behaviour-buying motives-market segmentation-marketing strategies-product development and introduction of a new product-banding –packaging –brand loyalty.

Unit III: Product life cycle-product diversification-pricing methods under different stages of product life cycle-

Unit IV: Promotional methods-advertising-publicity-personal selling-sales promotion techniques.

Unit V: Marketing research-its importance in marketing decision- marketing in India-scope for rural marketing-regulated markets for agricultural products.

BOOKS FOR REFERENCE:-

1. MODERN MARKETING-R.S.N.PILLAI AND BAGHAVATHI, S.CHNAD &CO.CHENNAI
2. MARKETING AND SALES MANAGEMENT-D.C.KAPOOR, S.CHNAD &CO.CHENNAI
3. MARKETING MANAGEMENT- P.N.REDDY AND APPANNAIAH, HIMALAYA PUBLISHING HOUSE,MUMBAI
4. MARKETING MANAGEMENT-SHERLEKAR,S.A. HIMALAYA PUBLISHING HOUSE,MUMBAI
5. MARKETING MANAGEMENT-SANTAKI-KALYANI PBULISHERS,LUDHIANA
6. MARKETING MANAGEMENT-VARSHNEY & GUPTA- SULTAN CHNAD &CO.,NEW DELHI
7. MARKETING MANAGEMENT-PHILIP KOTLER

Programming in C (with practical)

Unit I: Evolution and Applica tins of C – structure of a C programme – Data Types – Declaration –operators – Expressions – Type conversion – Built –in functions.

Unit II: Data Input and Output – Control statements: IF, ELSE-IF, GOTO, SWITCH, WHILE, DOWHILE, FOR, BREAK and CONTIUNE.

Unit III: Functions: Defining and Accessing Arguments – recursive functions – storage classes- Arrays: Defining and processing Arrays – Multidimensional arrays – passing arrays to functions – Arrays and strings – String functions – String Manipulations.

Unit IV: Pointers – Pointer Declarations – Operations on pointers – pointers to functions – pointer and strings – pointers and arrays – array of pointers structures – structures and pointers unions.

Unit V: Data files – Opening, closing and processing files – files with structures and unions – register variables – Bitwise operations – Macros – Preprocessing.

BOOKS FOR REFERENCE:-

1. Programming in C- E.Balagurusamy – Tata McGraw Hill.
2. Programming with C – Byron S.Gottfried – Schaum's outline series – Tata McGraw Hill.
3. The Sprit of C-Mullish Cooper – Schaum's outline Series – Tata McGraw Hill
4. A first course in Programming in C- T.Jeyapoovan, Vikas Publishing House.

Programming in C – Practical

1. Adding two numbers (all cases)
2. Sum of Series
3. Calculation of simple interest
4. Calculation of compound interest
5. Calculation of Depreciation
6. Ascending and Descending order of numbers using arrays
   (use it to find largest and smallest numbers)
7. Sorting of names in alphabetical order
8. Matrix Operations (Addition, Subtraction, Multiplication- use functions)
9. Generating Fibonacci Numbers using recursive functions.
10. String Manipulation without using String functions (String length, String Comparison, String copy, Palindrome checking).
11. Mean, Standard Deviation, Variance.
12. Correlation – regression coefficients.

ALLIED PAPER II
BUSINESS STATISTICS

Unit I: Meaning and scope of statistics-characteristics and limitations-primary and secondary data- sources and methods of collection of data and difficulties- Editing-Classification and tabulation of data –Presentation of data by diagrammatic and graphical methods-statistical series-Formation of frequency distribution –measures of central tendency-Arithmetic mean- mode-median-geometric mean and Harmonic mean.

Unit II :Measures of dispersion and skewness- Range quartile deviation, mean deviation, standard deviation- Pearson's and Bowley's measure of skew ness.

Unit III :Simple correlation-Pearson's co-efficient of correlation-Interpretation of co-efficient of correlation- concept of regression analysis-regression equation and use- Rank correlation and concurrent deviation method.

Unit IV : Index numbers- method of construction- aggressive and relative types-tests of an index number- wholesale and cost of living index- price data in India –Interpolation and Extrapolation-graphical and algebraic- Newton lagrange and binomial methods.

Unit V : Analysis of time series and business forecasting- methods of measuring trend and seasonal changes-Interpolation of statistical precautions-errors method of sampling-sampling and non- sampling errors- Statistical Organization in India- Nature and sources of statistics relating to population, agriculture, industry and national income.

BOOKS FOR REFERENCE:-

1. Business Statistics-Chikkodi and Satyaprasad- HIMALAYA PUBLISHING HOUSE,MUMBAI
2. Business Statistics-Gupta and Gupta- HIMALAYA PUBLISHING HOUSE,MUMBAI
3. Practical Statistics-RSN Pillai and Baghavathi, S.CHNAD &CO.CHENNAI
4. Quantitative Techniques- C.Satyadevi, S.CHNAD &CO.CHENNAI
5. Statistical Methods-S.P.Gupta, SULTAN CHNAD &CO.,NEW DELHI
6. Statistics for managers-P.N.Arora and S.Arora, S.CHAND &CO.CHENNAI
7. Statistics- Elhance

MAJOR PAPER-V

MODERN BANKING AND INSURANCE

Unit I Banking Regulation Act 1949 – History and Development – Commercial Banks – Universal Banking – Importance and functions – Management of Deposits and Advances – Classification and nature of Deposit accounts – Advances, Types of Advances, Lending practice – principles of sound bank lending .

Unit II Central bank – Reserve Bank of India – Objectives – organization – functions – monetary policy – credit control measures and their effectiveness.

Unit III
Banker and customer Relationship-general and special features-rights and obligations-duty to maintain secrecy-cheques-essential features- crossing of cheques– types of crossing – paying banker – Duties – Statutory protection – Collecting banker – legal position – Duties –Recent developments in banking-core banking -E banking –tele banking-ATM-credit cards.

Unit IV
Basic principles of Insurance – Types of insurance – Life – general – Fire – Marine – Policies – Insurance Regulatory and Development Authority (IRDA) – Powers and functions – Insurance agents, intermediaries and surveyors.

Unit V
Prospects of Insurance business in India – Life insurance – General insurance – privatization of Insurance Industry - Rural insurance in India – Personal insurance – Property insurance – Cattle & live stock insurance – Poultry insurance – Crop insurance.

BOOKS FOR REFERENCE:-
1. Principles and Practice of Banking and Insurance-O.P.Agarwal- Himalaya Publishing House, Delhi
2. Insurance- Principles and Practice-M.N.Mishra- S.Chand & Co.New Delhi
3. Banking Law and Practice-Kandasamy,K.P. S.Chand & Co.New Delhi
4. Indian Banking-R.Parameswaran and S.Natarajan S.Chand & Co.New Delhi
5. Banking-Theory, law and practice-Gorden and Natarajan- Himalaya Publishing House, Delhi
6. Banking Law and Practice-M.L.Tannon
7. Banking Law and Practice-Varshney, Sultan Chand & Co.New Delhi

MAJOR PAPER –VI
MANAGEMENT ACCOUNTING AND FINANCIAL MANAGEMENT

Unit I:- Meaning of corporate Financial management-nature of investment and financing decision-liquidity-profitability, cost and risk

Unit II:- Nature and limitations of financial statements-Ratio analysis and interpretations of financial statements-fund flow statement and cash flow statement and cash budgeting

Unit III:- Working capital management-assessing working capital requirements-financing working capital-control of working capital

Unit IV:- Capital expenditure-project appraisal economic, technical and financial feasibility studies-Measurement of cost of capital and determining rate of return for project decision-pay back and ARR-DCF techniques

Unit V:- Sources of company finance-Equity and preference shares-deposits from public-term loans-bonds-Financial institutions in India-internal funds-dividend policy-bonus shares.

(THEORY 60 %-- PROBLEMS 40%)

BOOKS FOR REFERENCE:-

1. Management Accounting- S.N.Maheswari, Sultan Chand & Co.New Delhi
2. Management Accounting –Sharma and Gupta- Kalyani Publishers-Ludhiana
3. Financial Management- Sharma and Gupta- Kalyani Publishers-Ludhiana
4. Financial Management-S.N.Maheswari, Sultan Chand & Co.New Delhi
5. Theory and Problems in Financial Management –Khan –Vikas Publishing House
6. Financial Management-I.M.Pandey, Vikas Publishing Company
7. Financial Management –R.Ramachandran and R.Srinivasan, SriRam Publications, Trichy
8. Management Accounting- R.Ramachandran and R.Srinivasan, SriRam Publications, Trichy

MAJOR PAPER – VII

COMPUTER APPLICATIONS IN BUSINESS ACCOUNTING *
(WITH PRACTICALS)**

Theory : 60 marks
Practical: 40 marks

UNIT - I

Meaning of Computer - characteristics of Computer - Areas of application - 1-p-o cycle - Component of computer - Memory and control unit-Input and Output device-Hardware and Software Operation Systems -Introduction to Windows 98 Logging on Desktop & Taskbar Icons on desktop - Start menu options Creation of files and folders. Windows explorer. Find options - Shortcuts - Briefcase Running applications and customization.

UNIT - II

Introduction to word 2000 starting word 2000 - Creating short cut for word 2000 - Creating word documents - creating business letters using wizards - editing word documents - inserting objects formatting documents - spelling and grammer check - word count - theseaurus, auto correct working with tables - saving, opening and closing documents - mail merge.

UNIT - III

Introduction to spread sheets - spread sheet programmes and applications - Ms Excel and it features - what is on the screen? - Building work sheets - entering data in work sheets, editing and formatting work sheets - creating and formatting different types of charts - application of financial and statistical function - creating a - Analysing and organising data using - Automatic rule total saving, opening and closing work books.

UNIT- IV

Fundamentals of Computerized accounting - Computerized accounting Vs manual accounting - Architecture and customization of tally - Features of tally - Configuration of tally - Tally screens and menus - Creation of company - Creating of groups - Editing and deleting groups - Creation of ledgers - Editing and deleting ledgers - Introduction to vouchers - Vouchers entry - payment voucher - Receipt voucher - Sales vouchers - Purchase vouchers - Contra vouchers - Journal vouchers - Editing and deleting vouchers.

UNIT - V

Introduction to Inventories - Creation of stock categories - Creation of Stock groups - Creation of Stock items - Configuration and features of stock item - Editing and deleting stocks - Usage of stocks in Vouchers entry. Purchase orders - stock vouchers - Sales orders - stock vouchers - Introduction to cost - Creation of cost category - Creation cost centres - Editing and deleting cost centres & categories - Usage of cost category and cost centres in vouchers entry - Budgetary controls - Creation of budgets - Editing and deleting budgets - Generating and printing reports in detailed and condensed format.

Day books - Balanced sheets - Trial balance - Profit and Loss Account - Ratio analysis Cash flow statement - Found flow Statement - Cost centre report - Inventory report. Bank reconciliation statement Conclusion.

(THEORY 60% PROBLEM 40%)

Reference:
1. Microsoft office for Windows 95 Bible Author Ed.Jones and Derek Sulton Publications Comdex Computer Publication.
2. TIAL Smart Accountant Book SMW Deva Publication, AVC Deva Publication.
3. Computerized Accounting under Tally Publication, Deva Publication.
4. Implementing Tally 5-4-Author : K.K. Nadhani Publication: BPB Publication.

Computer Application in Business Accounting Exercises for Practical & MS Word (Unit II)

1. Creating Business Letters
2. Creating an application for the job with Bio-data
3. Creating Circular letter with Mail Merge options
4. Creating a Table by using the split and merge options

MS - Excel (Unit III)

1. Creating a work sheet like Mark Sheet, Pay Slip, PF Contribution list etc.
2. Creating Charts
3. Creating a list for the enclosures
4. Filtering the date using Auto filter custom filters using comparison operations.

Accounting Package (Unit IV & V)

1. Preparing voucher entries for the given transactions.
2. Preparing final accounts from the Trial Balance given with any ten adjustments.

APPLIED PAPER I
INTERNET & E-COMMERCE

Unit I: Internet & World Wide Web
Introduction – Internet access – Internet Basics – Internet Protocols – TCP/IP, FTP, HTTP – Telnet

Unit II:
Internet Addressing – IP Address – Domain Names – URL WWW – Web Pages and HTML – Web browser – searching on the web – How E-mail works – Email – Names and Addresses

Unit III:
E Commerce and E – Business – Introduction – technological Advancements – Ecommerce defined – Ecommerce

Unit IV:
Business Models for E-Commerce – E Business Models Based on the relationship of Transaction parties – B2c – Business to Business – Customer to Customer – Consumer to – Business

Unit V:
E-Marketing – Traditional Marketing – Meeting the needs of Website visitors – E-Marketing value chain – Maintain website – Online Marketing

Books for Reference:

Unit I,II & III – Fundamentals of Information Technology Alexis Leon Mathews Leon

Unit IV, V – E-Commerce – P.T. Joseph, Eastern Economy Edition, PHI
E Commerce – Dr.K. Abiramidevi & Dr.M. Alagammai Margham Publications Chennai.

Applied Paper II
WEB DESIGNING with Practical

Unit I:

Internet – Definition of Internet – Basics of Internet – Internet and WWW – Internet application – Web Browsers – Web Pages – Internet Chat – Websites – E Mail – Search Engines – URLs – Domain Names – Postals

Unit II

Introduction to HTML Designing a home Page – HTML Document – Anchor Tag – Hyperlinks – Head and body section – Header Section – Title Prologue links colourful Pages – comment Lines

Unit III:

Designing the body section Heading Printing – Aligning the Head. Horizontal Ruler Paragraph – Tabs – images and pictures – list and their types – Nested list.

Unit IV:

Tables – Multimedia objects – Frames – Forms – Marquee.

Unit V:
DHTML – Cascading style sheets, Defining styles – linking a style sheet to an HTML document - In line styles – External style sheets – Internet style sheets – Multiple style sheet.

Practical Programming List

1. Write HTML code to develop a web page having the background in red and title "My First page" in any other colour, giving details of your name, age, address
2. Write HTML code to design a page containing a text in a paragraph give suitable heading style.
3. Create a page to show different attribute of Font tags – italic, bold, underline
4. Write a HTML code to create a web page of blue colour and display links in red colour
5. Write HTML code to create a WebPages that contains an insert an image at its left hand side of the page when user clicks on the image; it should open another web page.
6. Create a Web Page using HREF tag having the attribute ALINK, VLINK etc.,
7. Create a Web Page, when user clicks on the link it should go t the bottom of the page.
8. Write a HTML code to create a web page of pink colour and display moving message in red colour

9. Create a web page, showing an ordered list of name of your five friends.
10. Create a HTML document containing a nested list showing the content page of any book.
11. Create a web page, showing an unordered list of name of your five friends
12. Create a web page which should contain a table having two rows and two columns and fill in the data in the table created.
13. Create the following table in HTML with Dummy Data in Train Details

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

14. Create a web page which should divide a page into two equal frames & 3 frames

Frame -1	Frame -2

Frame -1	Frame-2
	Frame-3

College Name	
Links	Information

15. Create web page having two frames one containing lines and another with contents of the link. When link is clicked appropriate contents should be displayed on Frame.

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