

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

B.Com – CA (Computer Applications)

(For the students admitted during the academic year 2015-16 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Ins. hrs / week	Exam			Credits	
				Dur.Hrs	CIA	Mark		Total
SEMESTER – I								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II – Introduction to Information Technology		4	3	25	75	100	4
III	Allied Paper I : Mathematics for Business		4	3	25	75	100	4
III	Core-IV:Computer Applications: MS Office - Practical-I		4	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
SEMESTER – II								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Advanced Accounting		7	3	25	75	100	4
III	Core IV–Computer Application: MS Office - Practical-I		4	3	40	60	100	4
III	Allied Paper II – Statistics for Business		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER – III								
III	Core V – Principles of Marketing		5	3	25	75	100	4
III	Core VI – Database Management System		5	3	25	75	100	4
III	Core VII – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core-VIII : Computer Applications: Oracle -Practical-II		4	3	-	-	-	-
IV	Skill based Subject-1 : Commercial Law		3	3	20	55	75	3
IV	Tamil @ / Advanced Tamil #(or)Non-major Elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50		50	2
SEMESTER – IV								
III	Core IX – Management Accounting		6	3	25	75	100	4
III	Core X – Object Oriented Programme with C++		5	3	25	75	100	4
III	Core XI – Executive Business Communication		3	3	20	55	75	3
III	Core XII – Computer Applications : Oracle & C++ Practical-II		4	3	40	60	100	4
III	Core XIII – Banking Theory		3	3	20	55	75	3
III	Allied : IV : Principles of Management		4	3	25	75	100	4
IV	Skill based Subject-2 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50		50	2

SEMESTER – V							
III	Core XIV – Principles of Auditing	4	3	25	75	100	4
III	Core XV – Corporate Accounting	5	3	25	75	100	4
III	Core XVI – E-Commerce Technology	5	3	25	75	100	4
III	Core XVII – Software Development with Visual Basic	4	3	25	75	100	4
III	Core XVIII - Computer Applications : Visual Basic - Practical-III	4	3	-	-	-	-
III	Elective-I :	5	3	25	75	100	4
IV	Skill based Subject-3 : Banking and Insurance Law	3	3	20	55	75	3
SEMESTER – VI							
III	Core XIX – Management Information System	6	3	25	75	100	4
III	Core XX - Internet and Web Designing	5	3	25	75	100	4
III	Core XXI - Computer Applications : Visual Basic &Web Designing Practical-III	4	3	40	60	100	4
III	Elective –II :	6	3	25	75	100	4
III	Elective –III :	6	3	25/ 20	75/ 80	100	4
IV	Skill based Subject- 4 : Cyber Law	3	3	20	55	75	3
V	Extension Activities @	-	-	-	-	50	2
Total						3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Income Tax Law & Practice
	B	Entrepreneurial Development
	C	Micro Finance
Elective – II	A	Business Finance
	B	Brand Management
	C	Supply Chain Management
Elective – III	A	Indirect Taxes
	B	Financial Markets
	C	Project Work

Note: The existing syllabus be followed for the above papers (except **Semester II – Advanced Accounting, Semester IV - Banking Theory and Elective – I A Income tax law & practice**). The syllabus for **Semester II – Advanced Accounting, Semester IV - Banking Theory and Elective – I A Income tax law & practice** are furnished below:

SEMESTER II ADVANCED ACCOUNTING

SUBJECT DESCRIPTION

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

To enable the students to learn the functional aspects of accounting.

OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Admission - Retirement - Death

UNIT V

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray.
Note: 20% Marks for theory and 80 % marks for problem.

BOOKS FOR REFERENCE

1. Jain and Narang : Advanced Accounting
2. T.S. Grewal : Advanced Accounting
3. M.C Shukla : Advanced Accounting
4. T.S.Reddy & A.Murthy : Financial Accounting
5. R.L.Gupta & M.Radhasamy : Advanced Accountancy

SEMESTER IV BANKING THEORY

SUBJECT DESCRIPTION: This course enable the learners to update with the modern banking Practices

GOALS : To develop the knowledge in the field of banking

OBJECTIVES : After the successful completion of the course the student will be able to know the functions of banks

UNIT I

Origin of banks – Definition of banking – Classification of banks – Banking system – Unit banking – Branch banking, Universal banking & Banking markets- Functions of Modern Commercial Banks

UNIT II

Recent trades in Indian banking – Automated Teller Machines – Customer services – Debit cards – Credit cards – E-banking

UNIT III

Central banks – Functions – Credit control measures – Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks

UNIT IV

State bank of India – Evolution – Functions – Role of SBI in Economic Development

UNIT V

Commercial banks function – Rural financing – Regional rural banks – Place of co – operative banks in the Indian banking scene

BOOKS FOR REFERENCE

1. BANKING OF INDIA - PANANDIGAR . S.J
2. A TEXT BOOK OF BANKING - RADHASAMY .M & VASUDEVAN . S.V
3. A TEXT BOOK OF BANKING - MAHESWARI .S.N
4. INDIAN BANKING - NATARAJAN .S & PARAMESHWARAN .R
5. BANKING AND FINANCIAL SYSTEM - SANTHANAM

Elective – I	A	INCOME TAX LAW & PRACTICE
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Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals : To familiarize the students with recent amendments in Income-tax.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Computation of Tax liability– Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra**, “Income-tax Law and Accounts” Sahithya Bhavan publishers