

**MANONMANIAM SUNDARANAR UNIVERSITY
TIRUNELVELI**

UG COURSES – AFFILIATED COLLEGES

B.Com (Vocational) with Computer Applications

(Choice Based Credit System)

(with effect from the academic year 2016-2017 onwards)

(45th SCAA meeting held on 09.02.2017)

Sem.	Pt. I/ II/ III/ IV/V	Subject Status	Subject Title	Hrs per week	Cre- dits	Marks				
						Maximum			Passing minimum	
						Int.	Ext.	Tot.	Ext.	Tot.
III	III	Core - 5	ADVANCED FINANCIAL ACCOUNTING - I	6	4	25	75	100	30	40
	III	Core - 6	BUSINESS STATISTICS	6	4	25	75	100	30	40
	III	Core -7	BANKING	6	4	25	75	100	30	40
	III	Allied - III	*DESKTOP PUBLISHING (Theo.- 4 hrs,Pra.- 2hrs)	6	5	50@	50@	100	20	40
	IV	Skill Based-I (Any One)	(A). BUSINESS COMMUNICATION	4	4	25	75	100	30	40
			(B). DATABASE MANAGEMENT SYSTEM							
	IV	Non – Major Elective -I (Any One)	(A). INTRODUCTION TO ACCOUNTANCY	2	2	25	75	100	30	40
(B). INTERNET APPLICATIONS										
SUBTOTAL				30	23					

*** Internal 25 marks for Theory and External 75 marks for Practical**

@: Award of marks for practical component is as per the 45th SCAA resolution [no.: 45.7.2.1(45.T4) –refer www.msuniv.ac.in]

Sem.	Pt. I /II/ III/ IV/V	Subject Status	Subject Title	Hrs./ week	Cre - dits	Marks				
						Maximum			Passing minimum	
						Int.	Ext.	Tot.	Ext.	Tot.
IV	III	Core - 8	ADVANCED FINANCIAL ACCOUNTING - II	6	4	25	75	100	30	40
	III	Core - 9	BUSINESS MATHEMATICS	6	4	25	75	100	30	40
	III	Major Elective -I (Any One)	(A). MARKETING	6	5	25	75	100	30	40
			(B). BUSINESS TAXATION							
			(C). INVESTMENT MANAGEMENT							
	III	Allied -IV	*INTRODUCTION TO INTERNET AND HTML (Theo. – 4 hrs, Pra. – 2hrs)	6	5	50@	50@	100	20	40
	IV	Skill Based -II (Any One)	(A). BUSINESS MODELS	4	4	25	75	100	30	40
			(B). CAREER PLANNING							
(C). ENTREPRENEURSHIP DEVELOPMENT										
IV	Non-Major Elective –II (Any One)	1.FINANCIAL ACCOUNTING	2	2	25	75	100	30	40	
		2.INTERNET WITH WEB DESIGNING								
V	Extension Activity	NSS/NCC/YRC/YWF	-	1	-	-	-	-	-	
SUBTOTAL				30	25					

*** Internal 25 marks for Theory and External 75 marks for Practical**

@: Award of marks for practical component is as per the 45th SCAA resolution [no.: 45.7.2.1(45.T4) –refer www.msuniv.ac.in]

**MSU/2016-17/UG-Colleges/Part-III - B.Com (Vocational) Computer Applications
Semester-III /Ppr.no.13/ Core-5**

ADVANCED FINANCIAL ACCOUNTING - I

Unit I: Branch Accounting – Debtor’s system – Invoice price Method (excluding stock and Debtor’s system) – Departmental Accounts – Departmental Trading and Profit and Loss Accounts – Departmental Transfers.

Unit II: Contract Account – Completed contracts and incomplete contracts – Farm Accounting.

Unit III: Hire purchase and Instalment system – Calculation of Cash price and interest – Default and Repossession – Difference between Hire purchase and Instalment system.

Unit IV: Royalty Account – Meaning – Minimum rent – Short working – Type of recoupment - strike and lock out.

Unit V: Insolvency accounts – Insolvency of an individual – Statement of Affairs – Deficiency Account.

Text & Reference Books:

1. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy, Himalaya Publishing House , Mumbai
2. R.L. Gupta and M. Radhaswamy, Advanced Accountancy, Sultan Chand & Sons, New Delhi
3. M. Shukla and T.S. Grewal, Advanced Accountancy, S.Chand &Co., New Delhi
4. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
5. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.14/ Core-6**

BUSINESS STATISTICS

Unit I: Definition of statistics – Importance – Application – Limitations - Statistical survey – Planning and design of survey – Collection of Data – Sources - primary and secondary data – Techniques – Census method and sampling method - Sampling design –Methods of sampling- Classification of data – Tabulation –Diagrammatic and graphic presentation of data .

Unit II: Measures of Central Tendency – Mean – Median – Mode – Geometric Mean -Harmonic Mean.

Unit III: Measures of Dispersion-Range – Quartile Deviation – Mean Deviation - Standard Deviation – Co-efficient of Variation. Skewness - methods of studying Skewness - Karl Pearson’s Co-efficient of Skewness – Bowley’s co-efficient of Skewness.

Unit IV: Correlation – meaning – types-scatter diagram – Karl Pearson’s Co-efficient of Correlation- Rank correlation – Con-current deviation method. Regression analysis – uses- Regression line – Regression equations – least square method - deviations taken from actual mean and assumed mean method.

Unit V: Index numbers – meaning – types – its problems – Methods of constructing index numbers – un- weighted and weighted indices – Index number tests – Consumer price index numbers. Analysis of time series – Meaning – Importance – Components of time series – Secular trend, seasonal, cyclical and irregular variations – Measurement of trend - Graphic method – Moving average method – Method of least square.

Text & Reference Books:

1. Dr. S.P. Gupta, Statistical Method, Sultan Chand & Sons, New Delhi.
2. Dr. M. Manoharan, Statistical Methods, Palani Paramount Publications, Palani.
3. R.S.N. Pillai & Bhagavathi, Statistics-Theory and Practice, S.S. Chand & Co.
4. M. Wilson, Business Statistics, Himalaya Publishing House, Mumbai.

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.15 / Core-7**

BANKING

Unit I: Banker and Customer : Relationship between banker and customer – General & Special relationship – Rights of the banker – Negotiable instruments – Promissory note, Bill of exchange & Cheque (Meaning & Features) – Proper Drawing of the cheque – Crossing (Definition & Types) – Endorsement (Definition & Kinds) – Material alteration – Statutory protection to the paying banker – Statutory protection to the collecting banker

Unit II: Banking System: Indigenous Bankers – Commercial Banks – Co-Operative Banks – Land development Banks – Industrial Development Banks - NABARD- EXIM Banks – Foreign Exchange Banks.

Unit III: Traditional Banking: Receiving Deposits – General Precaution – Kinds of deposits – Fixed – Current – Saving – Recurring & Others Lending Loans & Advances – Principles of sound lending – forms of advances – loan , cash credit , over draft & bills purchase & discounted. Mode of charging security – lien , pledge , mortgage , assignment & hypothecation.

Unit IV: Modernised Banking : Core banking – Home banking – Retail banking – Internet banking – Online banking and Offline banking – Mobile banking –Electronic Funds Transfer – ATM and Debit Card – Smart Card – Credit Card – E-Cash – Swift – RTGS.

Unit V: Reserve Bank of India: Functions of Reserve Bank of India – Methods of Credit Control – RBI'S Monetary policy – Opening New Branches – New Licence in Policy.

Text & Reference Books:

1. K.C.Sherlekar - Banking Theory Law and Practice.
2. S.N.Lal - Banking Theory Law and Practice.
3. M.C.Tannen - Banking Theory Law and Practice.
4. E.Gordon and K.Natarajan - Banking Theory Law and Practice.
5. S.S.Gulshan and Gulshan K.Kapoor - Banking Theory Law and Practice.
6. S. Guruswamy – Banking Theory Law & Practice –3rd Edition, Vijay Nicole Imprints Private Limited, Chennai.

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.16/ Allied - III**

DESK TOP PUBLISHING

Unit I: Introduction: What is DTP? – Terminology – Applications – Merits and Demerits – Comparative Analysis between DTP and Traditional composing process Adobe PageMaker: PageMaker Environment – Page Layout, Toolbox, Control palette - Creating a New Document - Setting the Margins - Setting the Page Size - Changing the Page Orientation - Setting the Page Numbers - Changing the Page size view – Saving Files Using Text: Entering Text — Setting Text properties: font, size, style, Colour-Sub/Super Script - Editing text on the page and with the Story Editor - Checking Spelling

Unit II: Frames: Creating Frames and Blocks - Working with Paragraphs - Bullets and Numbers - Drop Caps Graphics and Images: Fills and Outlines and Color - Working with Graphics - Manipulating with the Control Palette - Arranging Objects Advanced Concepts: - Document Set-up, Setting up Master Pages, Creating Layers to separate elements, Managing Links – Adobe Table – Printing – Story Editor -PageMaker ClipArt and Images - Data Merge

Unit III: Corel Draw: Basics and Interface - Exploring the CorelDraw Screen - The CorelDraw Menus - The Draw Toolbox - Using the Drawing Tools - Using the Zoom Tool - Using the Text Tool - Using Pick Tool - Using node editing (Shape) Tool - Using the Outline Tool - Using Fill tool Objects Creation And Manipulation: Drawing and Shaping Objects - Selecting & Manipulating Objects - Transforming Objects - Outlining & Filling Objects - Working With Special Effects and Texts: Drawing With the Artistic Media Tool - Blending Two Objects - Using Power Clips - Applying Drop Shadows Working with Text: The Text Tool - Creating Artistic Text - Editing Text - Formatting Text - Setting Text Options - Creating Paragraph Text - Using the Spell Checker -- Special Text Effects - Working With Bitmaps

Unit IV: Corel Draw: Special Page Layouts - Creating a Greeting Card, Print Previewing the Layout, Creating Labels – Printing - Exporting Drawings - Using Styles and Templates - Custom Creation Tools Using Corel R.A.V.E.: About Corel RAVE - Playing sample RAVE animations - Publishing to the web- Create web rollovers - Inserting hyperlinks - Creating interactive movies

Unit V: Adobe Photoshop: About Photoshop - - Menus and panels - Opening new files - Opening existing files - Creating & Viewing a New Document - Working with Images: Zooming & Panning an Image - Adjusting Color with the New Adjustments Panel - The New Note Tool & the Save for Web & Devices Interface - The New Auto-Blend & Auto-Align Layers Commands - resizing & cropping images - Working with basic selections - Getting started with layers - Using Brush Tool - Using the Pencil & Eraser Tools - The Red Eye Tool - The Clone Stamp Tool - The Patch Tool & the Healing Brush Tool - The Spot Healing Brush Tool - The Color Replacement Tool - working with the pen tool - Creating special effects

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.16/ Allied - III**

Text & Reference Books:

1. Desktop Publishing by Computer world
2. Rapidex Dtp Course, Shirish Chavan
3. The Complete Reference – Page Maker
4. CorelDraw in Simple Steps – Shalini Gupta
5. CorelDraw Bible - Deborah Miller
6. Teach Yourself Adobe Photoshop – Rose Carla

*** Internal 25 marks for Theory and External 75marks for Practical**

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.16/ Allied Practical**

DESK TOP PUBLISHING PRACTICAL

PAGE MAKER

1. Letter Head Preparation
2. Visiting Card Designing
3. Hand Bill Preparation
4. Booklet Preparation

COREL DRAW

1. Logo Creation
2. Creating a Greeting
3. Designing an Advertisement
4. Designing a Cover page

PHOTOSHOP

1. Invitation Design
2. Web page Design
3. Merging Two images
4. Morphing

Record note	: 15 marks,
Programme Writing	: 15×2=30 marks,
Debugging	: 10×2=20 marks,
Result	: 5×2=10 marks.

**MSU/2016-17/UG-Colleges/Part-IV- B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.17 (A)/ Skill Based – I (A)**

BUSINESS COMMUNICATION

Unit I : Introduction - Importance - definition - process of communication - functions - media for communication - communication network - verbal Vs non - verbal communication - barriers to communication - various electronic communication systems.

Unit II: Business correspondence - principles of letter writing - structure and layout - planning and preparation.

Unit III: Quotations - orders - tenders - sales letters - claim and adjustment letters - credit and collection letters.

Unit IV: Job related communication - letter of application - drafting the application - elements of structure of application - Resume preparation.

Unit V: Employment interview - Types of interviews - preparation for the candidates to attend the interview - before the interview - during the interview - interview process – do's and don't and tips for the successful interview.

Text & Reference Books:

1. Ragurathan & Santharam, Business Communication, Margham Publication.
2. Ashakaul, Effective business communication, Prentice Hall.
3. R.C. Sharma & Krishnamohan, Business correspondence and report writing - third edition, Tata McGraw Hill.
4. Penrosemesberry, Advanced business communication, Myers Thomson South Western.
5. Marry Ellan, Guffey ,Thomson, Business communication, South Western.
6. P.N. Ghose Rajendra Paul, J.S.Korlahalli, Business correspondence and office management, Sultan Chand and Sons.
7. R.S.N. Pillai, Bagavathi, Office management, S. Chand & Co.

**MSU/2016-17/UG-Colleges/Part-IV -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.17 (B) / Skill Based – I (B)**

DATABASE MANAGEMENT SYSTEM

Unit I: Introduction To Databases And Transactions: Introduction to database system, purpose of database system, types of databases, view of data, relational databases, database architecture, transaction management.

Unit II: Data Models: The importance of data models, various data models, Basic building blocks, Business rules, evolution of data models, Degrees of data abstraction.

Unit III: Database Design, Er-Diagram and Unified Modeling Language: Database design and ER Model: overview, ER-Model, Constraints, ER-Diagrams, ERD Issues, weak entity sets, Codd's rules, Relational Schemas. Introduction to UML Relational database model: Logical view of data, keys, integrity rules. Relational Database design: features of good relational database design, atomic domain and Normalization (1NF, 2NF, 3NF).

Unit IV: Relational Algebra And Calculus: Relational algebra: introduction, Selection and projection, set operations, renaming, Joins, Division, syntax, semantics. Operators, grouping and ungrouping, relational comparison. Calculus: Tuple relational calculus, Domain relational Calculus, calculus versus algebra, computational capabilities.

Unit V: Concurrency Control, Constraints, Views And Sql: Constraints, types of constrains, Integrity constraints, Views: Introduction to views, data independence, security, updates on views, comparison between tables and views SQL: data definition, aggregate function, Null Values, nested sub queries, various types of Joined relations. Triggers, database recovery management, concurrency control.

Text & Reference Books:

1. A Silberschatz, H Korth, S Sudarshan, "Database System and Concepts", Sixth Edition McGraw-Hill, January 28, 2010. ,
2. Rob, Coronel, "Database Systems", Seventh Edition, Cengage Learning
3. "Database Management Systems" by Raghu Ramakrishnan
4. An Introduction Database Systems" by Bipin Desai

**MSU/2016-17/UG-Colleges/Part-IV -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.18 (A)/ Non-Major Elective –I (A)**

INTRODUCTION TO ACCOUNTANCY

Unit I: Accounting – Definition – Functions – Advantages – Limitations – Book – Keeping – Difference between Accounting and Book- Keeping – Users of Accounting Information - Accounting Principles – Concepts and Conventions – classification of Accounts – Double entry system – Merits – Rules of Debit and Credit – Accounting Equation

Unit II: Journal – Procedure of journalizing - Compound Journal Entry - Subsidiary books – Purchase book – Sales book – Purchase Return book – Sales return book – Single Column Cash book

Unit III: Ledger – Features of Ledger Accounts – Difference between Journal and Ledger – Ledger Posting – Balancing of Ledger Accounts- Preparation of Ledger Accounts

Unit IV: Trial Balance – Features – Objectives - Preparation of Trial Balance

Unit V: Final Accounts – Simple problems with Closing Stock, Outstanding and Prepaid adjustments only.

Text & Reference Books:

1. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai –17
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. S.P.Jain & K.L.Narang, Advanced Accountancy, Kalyani Publishers, New Delhi.
5. P.C.Tulsian, Accountancy, Tata McGraw, Hill edition.

**MSU/2016-17/UG-Colleges/Part-IV -B.Com (Vocational) Computer Applications
Semester-III / Ppr.no.18 (B)/ Non-Major Elective- I (B)**

INTERNET APPLICATIONS

Unit I: Data communication - Computer networking basics – LAN Teach Data communication - Computer networking basics - LAN Technology and networking Topology - WAN Technology and routing - protocols and layering - Networking Devices.

Unit II: Meaning of internet, Intranet and Extranet – Evolution of internet – Important features of Internet – Brief description about Web Server, web Browser and (WWW), Search Engines.

Unit III: Internet Addressing: Standard Internet Addresses – Top Level Domains – Pseudo – Internet Address – IP Addresses and DNS – Mail: SMTP – Signatures – Mail Addresses – Sending and Receiving mail – How mail is stored? Text and Binary data – Understanding the web : Links –URLs – web page – Home Page

Unit IV: E-Mail-Description of E-Mail address and Message format – File Transfer Protocol World Wide Web- Usenet- Ip-telephony-Frequently Asked Questions (FAQ), Internet Relay Chat (IRC) and Instant Messaging

Unit V: Introduction to HTML – Outline of an HTML document – **Head Section:** Prologue – Link – Base – Meta – Script - Style – **Body Section:** Headers – Paragraphs - Text Formatting – Linking – Embedding Images – **Lists:** Unordered- Ordered – Tables.

Text & Reference Books:

1. Sanjay Saxsena, “A First Course in Computer”, Vikas Publishing House, 2000.
2. Fundamentals of the Internet and World Wide Web by Green law and Hepp, TMH Publication
3. N.P. Gopalan, J. Akilandeswari, “Web Technology A Developer’s Perspective”, PHI. Unit V (Chapter 4).

MSU/2016-17/UG-Colleges/Part-III - B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.19 /Core - 8
ADVANCED FINANCIAL ACCOUNTING - II

Unit I: Partnership Accounts – Past adjustments and guarantee

Unit II: Admission of a Partner – Revaluation Account – Adjustment regarding goodwill – Adjustment regarding capital

Unit III: Retirement or Death of a Partner – Retirement and Admission – Death of Partner – Retiring Partner's loan – Joint life policy

Unit IV: Dissolution of partnership – Accounting Procedure – Insolvency of a partner, two partners and all partners – Garner vs. Murray rule.

Unit V: Amalgamation of firms - Sale to a company – Gradual Realisation of Assets and Piecemeal Distribution.

Text & Reference Books:

1. S.P.Jain & K.L.Narang, Advanced Accountancy volume I, Kalyani Publishers, New Delhi
2. R.L. Gupta and M. Radhaswamy, Advanced Accountancy volume I, Sultan Chand & Sons, New Delhi
3. M. Shukla and T.S. Grewal, Advanced Accountancy volume I, Sultan Chand &Co., New Delhi
4. Dr.M.A. Arulanandam & K.S.Raman, Advanced Accountancy volume I, Himalaya Publishing House , Mumbai
5. S. P. Ayyangar, Advanced Accountancy, Sultan Chand & Sons, New Delhi.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.20/ Core - 9**

BUSINESS MATHEMATICS

Unit I: Number systems and equations: counting techniques- Binominal expansion numbers-natural-whole – rational – real – algebraic expression – factorization-equations – linear quadratic – solutions-simultaneous linear equations with two or three unknowns – solutions of quadratic equations - Nature of the roots – forming quadratic equation.

Unit II: Indices – definition – Positive indices – Laws of indices – Negative index – zero and unity index – Fractional index - Logarithms – Definition – Common logarithms – Theorems of logarithms – Application of common logarithm.

Unit III: Analytical geometry: Distance between two points in a plane slope of a straight line – equation of straight line – point of intersection of two lines – applications (1) demand and supply (2) cost-output (3) break-even analysis.

Unit IV: Matrix – meaning – Types – operations on matrices – scalar multiplication – addition and subtraction – Product of two matrices -Determinants – minors and co-factors – Product of two Determinants – Adjoint – inverse of matrix – solving Simultaneous Linear Equations using matrix inversion.

Unit V: Commercial arithmetic – Simple interest – Compound interest – Depreciation – Annuities – Discount – true discount – Discounting a Bill of exchange – face value of bills - Banker's discount – Banker's Gain.

Text & Reference Books:

1. D.S. Sancheti & V.K. Kapoor, Business mathematics Sulthan Chand and sons New Delhi.
2. M. Manoharan & C. Elango, Business Mathematics, Palani Paramount Publications, Palani.
3. G.K. Ranganath, Text book of Business Mathematics, Himalaya Publishing House, Delhi.
4. D.C. Sanchetti & B.M. Agarwal, Business Mathematics.

MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.21 (A)/ Major Elective – I (A)
MARKETING

Unit I: Marketing – Definition – Objectives – Micro and Macro marketing – Modern marketing concept – Marketing in economics development.

Unit II: Functions of marketing – Marketing mix – Market segmentation – Market targeting and positioning.

Unit III: Product Planning – Development – Product line – Product Mix strategies – Product life cycle –Diversification – Elimination - Pricing Strategies.

Unit IV: Marketing of consumer goods – Channels of distribution – Types of channels – Recent trends in marketing – Online marketing – Tele – Marketing – Service marketing.

Unit V: International marketing – Importance – Objectives – Policies – Import and Export marketing – Prohibited imports and exports – Coping with global competition – Export – Import scene in India.

Text & Reference Books:

1. R.S.N Pillai & Bhagavathi, Modern Marketing, Principles & Practices, S. Chand & Co. Ltd., New Delhi.
2. Philip Kotler, Marketing Management Practice, Hall of India Pvt Ltd., New Delhi.
3. William G. Zikmund & Michael d' Amico, Marketing, West Publishing Company.

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.21 (B)/ Major Elective – I (B)**

BUSINESS TAXATION

Unit I: Indirect taxes – meaning – special features – merits and demerits – difference between direct and indirect taxes – major reforms in indirect taxes in India.

Unit II : Central Excise Duty - Types of Excise duty - Valuation of goods - Clearance of goods - exemptions from excise duty - procedure for assessment and payment of Excise duty.

Unit III: Customs Act - Objectives - Levy and Collections - Types of Customs Duty - Procedure for Assessment and payment of Customs Duty - Clearance of goods - Warehousing provisions - Duty drawback provisions.

Unit IV: Service Tax- Meaning- Persons liable to pay service tax- Elements of service tax- Taxable services- Value of taxable service- Different services on which tax is payable- Service tax procedures.

Unit V: Value Added Tax (VAT) - Meaning-Objectives- Merits- Demerits- Types- VAT Rates- Dealers liable to pay VAT - Tamil Nadu VAT.
Simple problems only.

Text & Reference Books:

1. V.Balachandran, Indirect taxation.
2. T.S. Reddy and Y. Hari Prasad Reddy, Business Taxation.
3. V.S. Datey, Central Excise, Taxman Publishers.
4. R.K.Jain, Customs law manual.
5. Sanjeev Aggarwal, A Handbook of Service Tax.

**MSU/2016-17/UG-Colleges/Part-III -B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.21 (C)/ Major Elective – I (C)**

INVESTMENT MANAGEMENT

Unit I: Investment - nature and scope of investment analysis - elements of investments - return, risk and time - time elements - objectives of investment - security, return and risk analysis - measurements of return and risk - approaches to investment analysis.

Unit II: Types of investments - financial investment - securities and derivatives, deposits, tax sheltered investments - non financial investments - real estate, gold and other types and their characteristics - sources of financial information.

Unit III: Fundamental analysis - economic analysis - industrial analysis and company analysis - technical analysis - various prices and volume indicators, indices and moving averages, interpretation of various types of trends and indices.

Unit IV: Valuation of securities - fixed income securities, bonds, debentures, preference shares and convertible securities - variable income securities - equity shares.

Unit V: Investment by individuals - investments policies of individuals - Tax saving schemes in India.

Text & Reference Books:

1. James Fransis, Investment Analysis and Management, Clark, Tata McGraw-Hill Co, New Delhi.
2. J. Fabozzi, Frank, Investment Management, Prentice Hall, New Delhi.
3. S. Kevin, Portfolio Management, Prentice Hall, New Delhi.
4. Investment Management, Margham publications.

**MSU/2016-17/UG-Colleges/Part-III - B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.22/ Allied - IV**

INTRODUCTION TO INTERNET AND HTML

Unit – I: Introduction To Internet: Introduction, Evolution of Internet, Internet Applications, Internet Protocol -TCP/IP, UDP, HTTP, Secure Http (Shttp) Internet Addressing – Addressing Scheme – Ipv4 & IPv6, Network Byte Order, Domain Name Server and IP Addresses, Mapping. Internet Service Providers, Types Of Connectivity and 3-Tier Web Based Architecture basic.

Unit – II: Introduction To HTML:What is HTML -HTML Documents - Basic structure of an HTML document - Creating an HTML document - Mark up Tags - Heading-Paragraphs - Line Breaks - HTML Tags.

Unit – III: Elements of HTML:Introduction to elements of HTML - Working with Text - Working with Lists, Tables and Frames - Working with Hyperlinks, Images and Multimedia - Working with Forms and controls.

Unit – IV :Introductions To Cascading Style Sheets: Concept of CSS - Creating Style Sheet - CSS Properties - CSS Styling(Background, Text Format, Controlling Fonts) - Working with block elements and objects - Working with Lists and Tables - CSS Id and Class - Box Model(Introduction, Border properties, Padding Properties, Margin properties)

Unit–V:Introductions To Web Publishing And Hosting:Style Sheet Advanced(Grouping, Dimension, Display, Positioning, Floating, Align, Pseudo class, Navigation Bar, Image Sprites, Attribute sector) - CSS Color - Creating page Layout and Site Designs. Creating the Web Site - Saving the site - Working on the web site - Creating web site structure - Creating Titles for web pages - Themes-Publishing web sites.

Text & Reference Books:

1. Kogent Learning Solutions Inc. HTML 5 in simple steps Dreamtech Press A beginner's guide to HTML NCSA.
2. Murray, Tom/Lynchburg Creating a Web Page and Web Site College,2002
3. Web Designing & Architecture-Educational Technology Centre University of Buffalo Steven M. Schafer
4. HTML, XHTML, and CSS Bible, 5ed Wiley India
5. John Duckett Beginning HTML, XHTML, CSS, and JavaScript Wiley India
6. Ian Pouncey, Richard York Beginning CSS: Cascading Style Sheets for Web Design Wiley India

*** Internal 25 marks for Theory and External 75marks for Practical**

**MSU/2016-17/UG-Colleges/Part-III - B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.22/ Allied Practical**

INTRODUCTION TO INTERNET AND HTML – PRACTICAL

1. Design a digital calculator using HTML and Java Script
2. Write a HTML code to add bold and italic words to your document, save it and view.
3. Write a HTML code to add a header to your document, save and view.
4. Write a HTML code to add paragraph and break tags to your document, save it and view.
5. Write a HTML code to add a horizontal rule where appropriate, save it and view.
6. Write a HTML code to add an unordered list to your document, save it and view.
7. Write a HTML code to add an ordered list to your document, save it and view.
8. Write a HTML code to create a new file called Myfile.htm. and establish a link to Google.com
9. Write a HTML code to add an image to your document using the image tag.
10. Write a HTML code to make the top row a table header, save it and view.
11. Write a HTML code to align all data elements to the middle of their cells, save it and view.
12. Write a HTML code to add create and align an image to the right and put a border around the image with a value of 1, save it and view.

Record note	: 15 marks,
Programme Writing	: 15×2=30 marks,
Debugging	: 10×2=20 marks,
Result	: 5×2=10 marks.

MSU/2016-17/UG-Colleges/Part-IV - B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.23 (A)/ Skill Based – II (A)
BUSINESS MODELS

Unit I : Meaning of Business – Entrepreneur (Meaning, Characteristics of an entrepreneur)- Enterprise- a business venture- Business idea and opportunity- Examining some business ideas in agriculture, agro-based enterprises, general trade (including shops), manufacturing products and services (including hotels) and their unique features by incorporating outsourcing.

Unit II : Preparing a Business Plan – Retail selling grocery shop; a textiles selling shop; any other consumer goods selling business; a small scale manufacturing unit –Printing Press-Electrical and Electronic goods dealership. Contract works as business - Estimating the returns or profits- Preparing a conceptual and graphic model.

Unit III: Financing model for a business: Sources for a small business- owned capital, friends and relatives; banks; government sources; suppliers and customers; interest and other costs and the terms and conditions attached to such sources and investing the finance in assets-The working capital cycle- Illustrating the problems involved therein.

Unit IV: Marketing and Selling models- Advertising and soliciting customers, customer relationship; Quality assurance; Pricing Methods; Competition and strategies in facing the competition.

Unit V: Models for managing the human resources in the business- recruitment, training, employee productivity and compensation; Building up organizational procedures and commitment, loyalty. (To be explained in general and in terms of the types of businesses taught in the earlier Units)

Text & Reference Books:

1. Rashmi Bansal, Take Me Home: The Inspiring Stories of 20 Entrepreneurs. Westlands, 2014.
2. Peter F.Drucker, Innovative Entrepreneurship, Harper Business, Reprint Ed. 2006.
3. Peter Theil, Zero to One: Note on Start- ups or How to build the future, Crown Business, 2014.
4. Sangram Keshari Mohanty, Fundamentals of Entrepreneurship, (PB) PHI, 2005.
5. Alexander Osterwandler, Business Model Generation, Crown Business, 2014.

MSU/2016-17/UG-Colleges/Part-IV -B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.23 (B)/ Skill Based – II (B)
CAREER PLANNING

Unit I: Career Planning-Meaning-How to get Employment-(Jobs through competitive examinations , Employment Exchanges , Advertisements and applications , contracts , vocational guidance Bureaus)-Main sources of information-Commerce graduates and careers.

Unit II: Speaking skills-Essentials of a good speech-Content of a speech- Qualities of a good speaker-Self introduction-Giving speech on a general topic-Group discussion-Meaning-Features of Group discussion-Requirement for effective group discussion-How to participate in Group discussion ?-Role of Group leader-Model of group discussion(class room practice)-Report Writing-Meaning of Report-Importance-Types-Features of a good report-Steps in preparing a general report.

Unit III: Interview-Meaning-Types-Significance-Interview techniques-Preparing before interview-How to participate in an interview-Model Interview (class room practice)-General Awareness preparation.

Unit IV: Test of Numerical Ability (simple questions)-Simplification-Percentage-Profit and loss-Ratio and proportion-Time and work-Time and distance-Calendar-Clock problems.

Unit V: Test of Reasoning Ability (verbal only)-Analogy-Odd man out, coding and decoding-Direction sense test-Position and order-Alphabet test-Blood Relation-Commonsense test-Puzzle test.

Text & Reference Books:

1. Dr Shuba Mitter and S.C.Agarwal Guide to careers for commerce graduates.
2. Prakash.J.Shaw, How to develop your personality.
3. Bevosh Bhiskshu, Steps to success.
- 4.Kochar.S.K, Educational and vocational Guidance in colleges and universities.
5. Mohan.K.Mani Ram Agarwal, General Knowledge Digest.
6. Arokian.J.B, Career counselling.
7. Agarwal.R.S, Mordern Approach to verbal Reasoning.
8. Agarwal.R.S, Quatitative Aptitude.

**MSU/2016-17/UG-Colleges/Part-IV -B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.23 (C)/ Skill Based – II (C)**

ENTREPRENEURSHIP DEVELOPMENT

Unit I: Entrepreneurship – meaning – definition – importance – Entrepreneur – types of entrepreneurs – functions of entrepreneurs – qualities of entrepreneurs – entrepreneur as a career – role of entrepreneur in economic development.

Unit II: Factors affecting entrepreneurial growth – economic – social cultural –psychological and sociological factor – women entrepreneurship – functions and problems of women entrepreneurs

Unit III: MSME – definition – overview of MSME in India – Government policies & support measures – schemes and incentives – problems and prospects of MSME in India – entrepreneurship development programmes.

Unit IV: Industrial finance to entrepreneurs – TIIC, SIDBI and commercial banks. Institutional support to entrepreneurs – EDII – NAYE- KVIC- DIC and industrial estates.

Unit V: Project report – meaning and importance – contents of project report – project appraisal – market feasibility – technical feasibility – financial feasibility and economic feasibility.

Text & Reference Books:

1. Robert D Hisrich, Michael P Peters & Dean A Shephard, Entrepreneurship, TataMcgraw Hill Co.
2. N.P. Srinivasan, Entrepreneurship Development, Sultan Chand & Sons.
3. P. Saravanavel, Entrepreneurship Development, Esspeekay Publishing House.
4. S.S. Khanka, Entrepreneurial Development, S. Chand & Sons.

**MSU/2016-17/UG-Colleges/Part-IV -B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.24 (A) / Non-Major Elective - II (A)**

FINANCIAL ACCOUNTING

Unit I: Average Due Date

Unit II: Bank Reconciliation Statement – Meaning causes of difference between balance as per cash book and pass book – Need of Bank Reconciliation Statement – Preparation of Bank Reconciliation Statement

Unit III: Self balancing Ledger – Sectional balancing system

Unit IV: Depreciation – Meaning – Causes – Straight Line method and Written down value method – Simple problems only

Unit V: Rectification of Errors (Simple problems only).

Text & Reference Books:

1. T.S.Reddy & A.Murthy, Advanced Accountancy, Margham Publications, Chennai-17.
2. M.C.Shukla and T.S.Grewal, Advanced Accountancy, Sultan Chand &Co, New Delhi.
3. Dr.M.A.Arulanandam&K.S.Raman, Advanced Accountancy, Himalaya Publishing House, Mumbai.
4. S.P.Jain & K.L.Narang, Advanced Accountancy -- Kalyani Publishers, New Delhi.
5. P.C.Tulsian, Accountancy –Tata McGraw – Hill edition.
6. R.S.N.Pillai, Bagavathi & S.Uma, Fundamentals of Advanced Accounting, S.Chand & Company Ltd., New Delhi.

**MSU/2016-17/UG-Colleges/Part-IV - B.Com (Vocational) Computer Applications
Semester-IV / Ppr.no.24 (B)/ Non-Major Elective –II (B)**

INTERNET WITH WEB DESIGNING

Unit I: Introduction to Internet – Internet Access / Dial-Up Connection – Internet Services“ Features –World Wide Web (WWW) - Web Page – Hyper Text - Internet/Web Browsing - Browser – Internet Addressing – IP Address

Unit II: Searching the Web –Web Search Engine –Search Engines – Meta Search Sites – Electronic Mail (E-Mail) – E-Mail Message –Advantages and Disadvantages of E-Mail.

Unit III: Introduction to HTML –Web Page Basics – Set up a Web Page –Display a Web Page in a Web Browser –Heading – Special Characters – Format Text – Superscript and Subscript – Font Style and Size – Colour – Margins

Unit IV: Links - Link to another Web Page – Link within a Web Page – Link to an Image – Tables – Create a Table – Add a Border – Caption –Colour –Aligning Data —Text Wrapping – Wrap Text around a Table.

Unit V: Sounds and Videos –Internal Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Submit and Reset Button - Introduction to Frames – Creating Frames –Link to a Frame - Scroll Bars – Resizing Frames– Frame Borders

Text & Reference Books:

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.
2. Eric Kramer, “HTML”.
3. Kamallesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the Net”.
4. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW- TO”.