



# **KONGU ARTS AND SCIENCE COLLEGE**

**(An Autonomous Institution, Affiliated to Bharathiar University, Coimbatore)**

**ERODE – 638 107**

**B.Com (CA)**



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**2019-2020**



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# **SYLLABUS**

Sem.	Course Code	CORE PAPER XV : VISUAL BASIC.NET PROGRAMMING	Total Marks: 100		Hours Per Week	Credits
			CIA: 25	ESE: 75		
V	17UAECT503				4	4

**Objective:** To enable the students to understand the elements of Visual Basic.NET.

**Course Outcome (CO):** On successful completion of the course, the students will

CO1: Remember the Basic Concepts of .NET Programming.

CO2: Understand the various Controls and Control Statements.

CO3: Apply the array, procedures and functions.

CO4: Analyze the OOPS concepts in VB.NET.

CO5: Evaluate the Databases and Reports.

#### Unit I

Introduction to .Net Framework – Origin of .Net – Common Language Runtime (CLR) – Integrated Development Environment (IDE) – Benefits of .Net Framework - .Net Security.

#### Unit II

Variables – Constants – Arrays – Variables as Objects – Flow Control Statements – Type Conversion – Boolean Operators – String Handling: Types and Usage of Strings.

#### Unit III

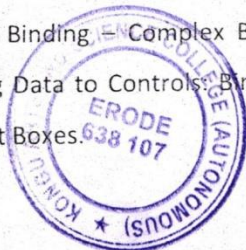
Working with Forms – Appearance of Forms – Designing Menus – Multiple Document Interface. Basic Windows Controls: Text Box – List Box – Scroll Bar – Track Bar – Timers. Common Dialogue Controls: Rich Text Box – Tree View – List View.

#### Unit IV

Classes: Meaning – Types - Modeling – Modularity – Inheritance – Interfaces: Implicit Interfaces – Explicit Interfaces – Explicit – Implementation – Exception Handling.

#### Unit V

Databases – Working with ADO.Net – Creating and Populating the Data Set – Data Binding: Simple Binding – Complex Binding. Data Binding with Databases – Data Form Wizard – Binding Data to Controls: Binding Text Boxes, Binding Check Boxes, Binding Combo Boxes and List Boxes.



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**TEXT BOOK:**

- Jeffrey R. Shapiro, "Visual Basic.Net: The Complete Reference", 12th Edition, New Delhi, Tata McGraw Hill, 2015.

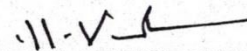
**REFERENCE BOOKS:**

1. Steven Holzner, "Visual Basic.NET Programming Black Book", Dream Tech Press, 2008.
2. Kogent Learning Solutions Inc., ".NET 4.5 Programming Black Book", Dream TechPress, 2013.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
<b>10 x 1 = 10 Marks</b> (Multiple Choice, Four options) Two questions from each unit	<b>5 x 7 = 35 Marks</b> (Either or choice) Two questions from each unit	<b>3 x 10 = 30 Marks</b> (Answer any three Questions) One Question from each unit



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Sem.	Course Code	SKILL BASED SUBJECT III: BANKING AND INSURANCE	Total Marks: 75		Hours Per Week	Credits
			CIA: 20	ESE: 55		
V	17UAEST508				3	3

**Objective:** To enlighten the students on the recent trends in Banking and Insurance sector.

**Course Outcome (CO):** On successful completion of the course, the students will

- CO1: Remember the Rights and Duties of Banker.
- CO2: Understand the Procedure of issuance of cheque.
- CO3: Apply the Concepts of Banking Technologies.
- CO4: Analyze the importance of Insurance.
- CO5: Evaluate the performance of various Insurance.

#### Unit I

Banker and Customer - Definition - Relationship - Types of Accounts - Savings Account Vs Current account - General precautions for opening bank Accounts - Rights and Duties of Banker - Special types of Banker's Customers. KYC: Introduction – Importance of KYC.

#### Unit II

Negotiable Instruments – Features – Cheque - Types - Issue of Cheque - Dishonouring of Cheque – Crossing – Types - Endorsement-Meaning - Rules regarding Endorsement - Material Alteration - Paying and collecting banker.

#### Unit III

Recent Developments in Banking: Electronic Banking – Smart Cards – Online Banking – Mobile Banking – Electronic Fund Transfer Systems – RTGS (Real Time Gross Settlement) – NEFT (National Electronic Fund Transfer) – E-Cheques.

#### Unit IV

Insurance: Meaning - Functions – Nature and Principles of Insurance – Importance of Insurance to Individuals and Business. IRDA: Objectives – Duties – Powers – Functions. Classification of Insurance: Life Insurance – Classification of Policies.

#### Unit V

General Insurance: Fire Insurance – Kinds of Fire Policies. Marine Insurance – Classification of Policies. Miscellaneous Insurance: Motor Insurance – Burglary – Personal Accident Insurance – Health Insurance: Importance – Types.



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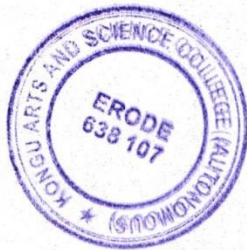
**TEXT BOOK:**


- Jagroop Singh, "Banking and Insurance Law", Kalyani Publishers, New Delhi, 2014.

**REFERENCE BOOKS:**

1. Varshney, "Banking Theory Law and Practice", Sultan and Chand Ltd.
2. Gordon and Nataraj, "Banking Theory Law and Practice", Himalaya Publication House, New Delhi.
3. Santhanam B, "Banking Theory Law and Practice", Margham Publications, New Delhi.
4. Periyasamy.P, "Principles & Practice of Insurance", Himalaya Publication House, New Delhi, 2012.
5. Murthy.A, "Principles & Practice of Insurance", Margham Publications, New Delhi, 2010.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 1 = 10 Marks (Multiple Choice, Four options) Two questions from each unit	5 x 3 = 15 Marks (Either or choice) Two questions from each unit	3 x 10 = 30 Marks (Answer any three Questions) One Question from each unit



  
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Sem.	Course Code	ADVANCED LEARNERS COURSE III: E-LOGISTICS	Total Marks: 100		Hours Per Week	Credits
			CIA: -	ESE: 100		
V	17UAEAL509				-	2

**Objective:** To understand the new green business opportunities.

**Course Outcome (CO):** On successful completion of the course, the students will

CO1: Remember the concepts of e-logistics.

CO2: Understand the e-logistics method of documentation.

CO3: Apply the various techniques in logistics tracking.

CO4: Analyze the e-procurement and CRM architecture.

CO5: Evaluate the challenges in e-logistics and environmental issues.

#### Unit I

Introduction to E-logistics - forward logistics – Reverse logistics – Logistics renovation toward E-logistics – importance of E-logistics – New trends and technology in logistics.

#### Unit II

E-logistics method of documentation – Electronic data interchange – Personal computer – Enterprise resource planning systems – The internet, intranets and extranets – The world wide web – Web-enabled relational databases, data warehouses and data marts – Decision support systems.

#### Unit III

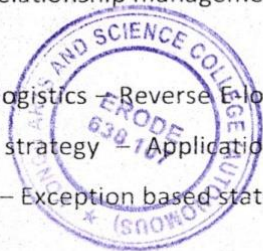
ASNs – tracking systems – Satellite global positioning systems (GPS) and geographic information systems (GIS) – Bar-coding and scanning – Electronic signature technology – Wireless technology – Radio frequency identification (RFID).

#### Unit IV

Electronic procurement (e-procurement) – Transport and delivery management – Packing and order management – Inventory and warehousing – Application architecture of Customer relationship management (CRM) – E-business logistics and its benefits.

#### Unit V

Forward E-logistics – Reverse E-logistics – Challenges of E-logistics – environmental issues – e-business strategy – Application for E-logistics – Business to business – Business to consumers – Exception based status alert – Transportation documentation.



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**TEXT BOOK:**


- Yingli Wang and Stephen Pettit, "E-Logistics: Managing Your Digital Supply Chains for Competitive Advantage", Kogan Page Limited Publishers, New Delhi, 2016.


**REFERENCE BOOKS:**

1. Louis columbus, Realizing e-business with application service providers, LWC publication.
2. B Stanford, E-business: Key Issues, Applications and Technologies, Ohmsha Publication.

QUESTION PAPER PATTERN		
SECTION - A	SECTION - B	SECTION - C
10 x 2 = 20 Marks (Short Answer) 12 questions from all units	5 x 7 = 35 Marks (Either or choice) Two questions from each unit	3 x 15 = 45 Marks (Answer any three Questions) One Question from each unit



  
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Sem.	Course Code	CORE PAPER XIX : COMPUTER APPLICATIONS IN BUSINESS: PRACTICAL-III (Visual Basic.NET)	Total Marks: 100		Hours Per Week	Credits
			CIA: 40	ESE: 60		
V	17UAECP603				4	4

**Objective:** To enable the students to understand the Visual Basic.NET program knowledge.

**Course Outcome (CO):** On successful completion of the course, the students will

CO1: Remember the basic tools of VB.NET.

CO2: Understand the Built-in-functions of VB.NET.

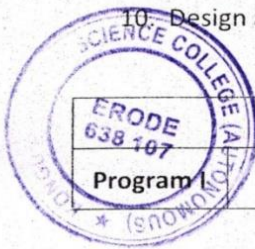
CO3: Apply the Properties of Chart Control.

CO4: Analyze the VB.NET controls and its uses.

CO5: Evaluate the Database connectivity and report generation.

#### PROGRAMS

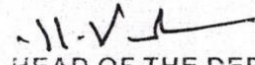
1. Write a Program to compute Weighted Average Cost of Capital.
2. Write a Program to calculate NPV using financial function.
3. Write a Program to compute the number of years taken to double the investment.
4. Write a Program to accept an array of elements and find the minimum and maximum among them.
5. Design an application to create a login form and validate it using msgbox.
6. Design an application to simulate the working of a font dialog box using combo box.
7. Design an application to display the product life cycle using chart.
8. Design an application which calculates EMI of a loan using functions.
9. Design an application that stores the bank customer details in a database.
10. Design an application to prepare a report of payroll of an organization.



#### ESE PRACTICAL EXAMINATION PATTERN

Program I	27 Marks	Program II	28 Marks	Record	5 Marks
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Sem.	Course Code	ELECTIVE PAPER III: (A) INDIRECT TAXES	Total Marks: 100		Hours Per Week	Credits
VI	17UAEET607		CIA: 25	ESE: 75	6	4

**Objective:** To familiarize the students with the knowledge on the Indirect Tax.

**Course Outcome (CO):** On successful completion of the course, the students will

- CO1: Remember the basics of Indirect Tax.
- CO2: Understand the Tax impacts of economic operations.
- CO3: Apply the methodology of calculation of Indirect Tax.
- CO4: Evaluate the knowledge to handle various Indirect Taxes.
- CO5: Analyze different duties and regulations under Indirect Tax.

#### Unit I

Indirect Taxes - Meaning and Nature - Special features of Indirect Taxes - Types – Objectives - Direct Taxes Vs. Indirect Taxes - Contribution to Government Revenues - Taxation under the Constitution - Advantages and Disadvantages of Indirect Taxes.

#### Unit II

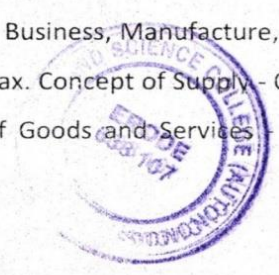
Introduction and Scope of Customs Law in India - The Customs Act 1962 – Types - Levy and Collection from Customs duty - Exemption from Customs duty - Classification and Valuation of goods under Customs Law - Abatement of duty in Damaged or Deteriorated Goods - Remission on Duty on Lost, Destroyed or Abandoned Goods - Customs Duty Draw Back.


#### Unit III

Goods and Service Tax – Introduction – Meaning - Need for GST - Features of GST – Advantages and Disadvantages of GST - Structure of GST in India - Dual Concepts – SGST – CGST – IGST – UTGST Types of rates under GST - Taxes subsumed under State Goods and Services Tax Act 2017 - Taxes subsumed under Central Goods and Services Tax Act 2017.

#### Unit IV

Levy and Collection under SGST/CGST Acts - Meaning of Important Term: Goods, Services, Supplier, Business, Manufacture, Casual Taxable person, Aggregate Turnover. Input Tax and Output Tax. Concept of Supply - Composite and Mixed Supplies - Composition Levy - Time of Supply of Goods and Services - Value of Taxable Supply - Place of Supply of Goods and Services.



  
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## Unit V

Input Tax Credit - Eligibility and Conditions for taking Input Credit - Registration procedure under GST - Filing of Returns – Annual Return.

**Text Book:**


- Datey, V.S., "Indirect Taxes, Simplified Approach to GST – A Ready Reference", Taxmann Publications Private Ltd., Mumbai, 2017.

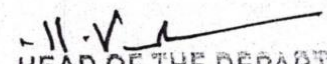
**Reference Books:**

1. Balachandran, V., Indirect Taxation, Sultan Chand and Sons, New Delhi, 2017.
2. Mittal, J.K., Law Practice and Procedures of Service Tax, Jain Book Agency, New Delhi, 2017.
3. RadhaKrishnan, R., Indirect Taxation, Kalyani Publishers, New Delhi, 2017.
4. Sethurajan, Indirect Taxation including Wealth Tax, Speed Publications, 2017.

QUESTION PAPER PATTERN		
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# **ACTIVITIES**



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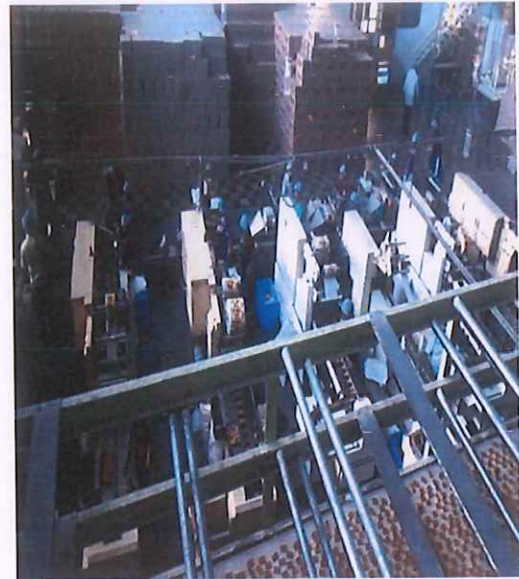
### *Department of Commerce (CA)*


**Industrial Visit – Parle Products Private Ltd., Hyderabad**  
**24 August, 2019**

The Department of Commerce (CA) organized an industrial visit to Parle Products Private Ltd., Hyderabad on 24<sup>th</sup> August 2019. The session moved with the significance of products through slides. In addition the students were allowed to see the production and got to know how the cookies were baked. The starting point was to understand the ingredients and the baking process:


1. Biscuit structure
2. Moisture content
3. Colour
4. Ingredients- Wheat flour, Starch and fatty acid oil.

Around fifty five girl students from second and third year B.Com (CA) were accompanied by three staff members went for this educational trip.



  
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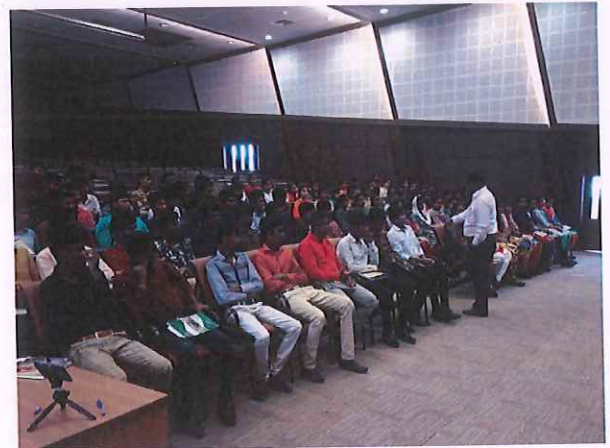
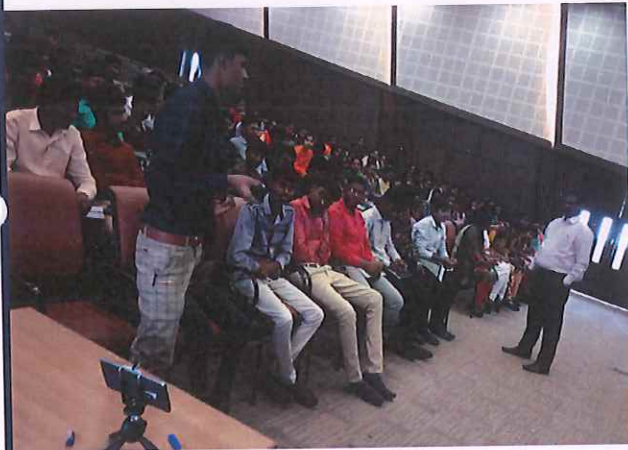


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*Department of Commerce (CA)*

Capacity Building in Today's Business World - 29 August, 2019

The Department of Commerce (CA) has organized a Guest Lecture programme for first year B.Com (CA) students on 29.08.2019. The resource person was Mr. A. Anantha Hariharan, Softskill trainer, Career Ladder Consultancy, Coimbatore delivered a speech regarding Interpersonal skills. He emphasized the students to pursue their career based on their passions. 'Do what you love' is the primal motto for life. Further he denoted that, "It is mandatory that one has to enhance their communication skills". Live with own desires everyday and consistency regarding their desire should be a will within oneself to build a career. This was the significance of the programme.



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