

Syllabus of
B.COM (C.A.)
(BACHELOR OF COMMERCE IN
COMPUTER APPLICATION)
Semester VI
Submitted by Dr. R. P. Ingole
(Dean, Faculty of Commerce)
(Three Years Degree Course)



**GONDWANA UNIVERSITY,
GADCHIROLI**

SESSION 2014 - 2015

B. Com (Computer Application) III

Semester- VI Examination

Sr. No.	Subjects	Course Scheme			No. of Credits	Examination Scheme					
		L	T	P		Maximum Marks				Minimum Passing Marks	
						ES	P		IA	Total	Total
							E	I			
1.	Income Tax	4	-	-	2	80	--	--	20	100	35
2.	Industrial Business Law	4	-	-	3	80	--	--	20	100	35
3.	Computerized Accounting (Tally)	4	-	-	3	80	--	--	20	100	35
4.	Software Testing and Quality Assurance	4	-	-	3	80	--	--	20	100	35
5.	Internet Languages	4	-	-	3	80	--	--	20	100	35
6.	Project	4	-	-	6	--	50	50	--	100	35
7.	Practical-I Based on Theory paper 3 and 4	-	-	4	2	--	25	25	--	50	18
8.	Practical-II Based on Theory Paper 5	-	-	4	2	--	25	25	--	50	18

- Note :

1. L- Lecture, T- Tutorial, P- Practical, IA- Internal Assessment, ESE-End Semester Examination, E-External Examiner Marks, I-Internal Examiner Marks

2. Practical Period for the subject Information Technology-04 Periods per week/per batch of 30 students.

B. Com (Computer Application)
IIIrd Year Semester - VI
INCOME TAX

Theory -80 Marks
Internal Assessment – 20 Marks

Objective :- To impart basic Income tax knowledge

Unit- I

1. Introductory

- A) Previous Year and Assessment Year
- B) Definition, concept of Income
- C) Agricultural Income
- D) Residential States. (Theory)
- E) Distinction between capital and Revenue receipts
- F) Introduction of Five Income Heads of Income Tax (Theory)
- G) Deduction under chapter VI-

A;U/80C,80CCC,80CCD,80D,80DD,80DDB,80E,80G,80GG,80U.

Unit-II

- 2. Computation of taxable Income from salary

Unit III

- 3. Income from House Property
- 4. Income Exempt from Tax

Unit-IV

- 5. Income from other sources
- 6. PAN and TAN (Meaning)

SYLLABUS

B.Com. – III (Computer Application)

Semester - VI

INDUSTRIAL BUSINESS LAW

- **Level of knowledge :** Basic Knowledge
- **Objectives :** To develop conceptual understanding of the fundamentals of Industrial Business Law. To impart skills in Development.

CONTENTS

Unit- I : 1) The Foreign Exchange Management Act 1999-

Introduction – Application of the Act – Definitions – Regulation and management of Foreign Exchange – Authorised Persons – contravention and Penalties – Adjudication and Appeal – Directorate of Enforcement – Miscellaneous.

2) The Information Technology Act 2000

Introduction – Objectives of the Act – Exceptions - Definitions – Digital Signature – Electronic Governance – Attribution, Acknowledgement etc. – Secure Electronic Records – Regulation of Certifying Authorities – Digital Signature Certificate – Duties of Subscriber – Penalties and Adjudication – Cyber Regulations – Offences.

Unit- II : 1) The Payment of Gratuity Act 1972 -

Introduction – Objectives of the Act - Application of the Act - Definitions - Exemption from Application - Payment of Gratuity – Forfeiture of Gratuity – Recovery of Gratuity - compulsory Insurance - Protection of Gratuity – Nomination - Inspector - Penalties – Appeal - Power to make Rules.

2) The payment of Bonus Act 1966

Introduction – Objects of the Act - Applications – Act not to Apply to Certain Cases - Eligibility for Bonus – Disqualification of Bonus - Exempted Establishments - Definitions – Determination of Bonus – Minimum Bonus – Maximum bonus – Deduction from Bonus – Inspectors - Penalty Miscellaneous.

Unit III : 1) The Apprentices Act 1961 -

Introduction – Objects of the Act - Application - Definitions - Apprentices and Their Training – Period of Apprenticeship Training – Termination – Practical and Basic Training - Health, Safety etc. of Apprentices – Settlement of Disputes – Obligation of Employer – Obligation of Apprentices – Authorities under the Act - Offences and Penalties – Delegation of Powers.

2) The Maternity Benefit Act 1961

Introduction - Scope and Coverage – Definitions – Prohibition of Employment – Maternity Benefit – Leave and Nursing Breaks - Inspections - Penalties.

Unit IV : 1) The Employment Exchange Act 1959

Introduction – Application and Scope of the Act - Act not to Apply in Certain Cases - Definitions - Notification of Vacancies – Penalties - Power to Make Rules.

2) The Industrial Employment Act 1946

Introduction – Objects of the Act – Application - Special Features – Definitions - Draft Standing Orders – Certifying Officers - Appellate Authority - Power to Make Rules.

Reference Books:-

1. Legal aspects of Business – Pillai R.S.N. S. Chand & Co. Pvt. Ltd., New Delhi
2. Business Law – Chopra R.K. Himalaya Publication, Mumbai.
3. Indian Company Act – Jain Nitin Himalaya Publication, Mumbai.
4. Business Law – Saravanvel, P. Himalaya Publication, Mumbai.
5. Industrial Law – Saiyed I. A. Himalaya Publication, Mumbai.
6. General & Commercial Laws – Tax Mann – Taxmann Publication New Delhi.

QUESTION PAPER PATTERN

Total Marks = 80

Q. 1	A) Unit - I	8
	B) Unit - I	8
	OR	
	C) Unit - I	16
Q. 2	A) Unit - II	8
	B) Unit - II	8
	OR	
	C) Unit - II	16
Q. 3	A) Unit - III	8
	B) Unit - III	8
	OR	
	C) Unit - III	16
Q. 4	A) Unit - IV	8
	B) Unit - IV	8
	OR	
	C) Unit - IV	16
Q. 5	A) Unit - I	4
	B) Unit - II	4
	C) Unit - III	4
	D) Unit - IV	4

B.Com. (C.A) -III

SEMESTER – VI

Paper -3: Computerized Accounting (Tally)[Marks : 80

(6BCCA3)

UNIT-I: Introduction to Accounting and Computerized Accounting

Introduction to Accounting, Advantages of Accounting, Books of Accounts, Classification of Accounts, Financial Statements, Inventory Management, Computerized Accounting. Advantages of Computerized Accounting, Manual Vs Computerized Accounting, Need of Computerized Accountings, Accounts Organization, Accounts Group, Loans, Liabilities, Assets and Budget.

UNIT-II: Introduction to Tally Software

Accounting Software's, Introduction to Tally Software, Features of Tally, Tally Screen, Company Information, Creating New Company, Gateway, Selection of Company, Selection of Options Button at Gateway, Working with Multiple Companies, Company Features: Accounting and Inventory Configuration: General, Numeric Symbols, Voucher Entry, Invoice Order Entry, Printing.

UNIT-III: Account Info

Account Info Menu: Groups - Create New Group, Creation of Primary Group. Normal and Advanced Information, Ledger Accounts, Cost Categories. Cost Centers, Creation of Budget, Types of Budget. Voucher-Voucher Entry. Creation of Voucher Screen. Types of Voucher, Selection of Voucher Types, Post Dated Voucher, Printing of Vouchers, Cheque Printing, Advance Features of Account Voucher.

UNIT-IV: Inventory Info and Reports

Inventory Info: Stock Item, Stock Groups, Stock Categories, Godown, and UNIT of Measures, Introduce Vat, Display: Balance Sheet, P/L Accounts, and Ratio Analysis. Display- Accounting Report Display, Inventory Report Display, and MIS Report Display, Printing Reports. Export of Data. Data Maintenance- Bank Reconciliation, Security - Users and Password, Security Controls, Types of Security, Creation of New Security, and Tally Audit.

Practical:

Tally Software-All Accounting Problems Viz. Balance Sheet, Profit and Loss, Cost Centers, Cost Categories Accounting Voucher, Budget, Sales and Purchase, Assets and Liabilities, Inventory Problems, Financial Statements, Books of Accounts, Ledger, Etc.

Book:

- 1) K.K. Nadhani "Accounting with Tally", BPB Pub., ISBN-81-7656-494-X
- 2) K.K. Nadhani and A.K. Nadhani, "Tally Tutorial", BPB Pub., ISBN- 81-7656-516-4
- 3) M.C. Shuhia, T.S. Grewal and S.G. Gupta, "Advanced Accounts Vol-1", Company, S.Chand

References:

- 1) Anthony R-N. and J.S. Richard, "Accounting Principle", Irwin Inc. Pub..
- 2) P.C. Tulsian, "advanced Accountancy", TMH Pub..
- 3) Dr. S.B. Kishor, "Computerized Accounting Tally", Das Ganu Pub., ISBN- 978-93-81660

B.Com. (C.A.) - III
SEMESTER –VI
Paper- 4: Software Testing and Quality Assurance
[Marks: 80
(6BCCA4)

UNIT –I: Software Testing

A Strategic Approach to Software Testing- Verification and Validation, Organization for Software Testing, Test Strategies for Conventional Software – UNIT Testing, Integration Testing.

Unit II : Testing Strategies

Test Strategies for Object –Oriented Software- Unit Testing, Integration Testing, Validation Testing – Test Criteria Configuration Review, Alpha and Beta Testing, System Testing-Recovery, Security, Stress and Performance Testing, the Art of Debugging – the Debugging Process, Psychological Consideration, Debugging Strategies, Correcting the Errors.

UNIT- III: Risk Management

Software Risks, Risk Identification –Assessing Overall Project Risk , Risk Components and Divers, Risk Projection – Developing a Risk Table , Assessing Risk Impact, Risk Mitigation, Monitoring and Management,

Unit – IV : Quality Assurance

Quality Management- Quality Concept, Formal Technical Reviews – the Review Meeting, Reporting and Record Keeping , Review Guideline.
Statistical Software Quality Assurance Generic Example, Six Sigma for Software Engineering.

Books:

- 1) Elias M. Award, “System Analysis and Design”, Galgotia Publication
- 2) Dr. S.B. Kishor, “ Information System Analysis and Design”, Das GanuPrakashan,
- 3) R. Pressman, “ Software Engineering”.

B.Com. (C.A)-III
SEMESTER-VI
Paper- 5: Internet Languages
[Marks: 80
(6BCCA5)

UNIT-I: VB Script

Evolution of Scripting Language, Introduction to VB Script, Features of VB Script, Data Types in VB Script, Elements of VB Script: Identifiers, Operators, Control Statements, Control Structure,

Functions: Variant Function, Math Function, Formatting Function, String Manipulation Function, Type Conversion Methods Supported by VB Script, Arrays in VB Script, Regular Expression.

UNIT-II: JavaScript

Introduction, Features of JavaScript, Structure and Basic Syntax of JavaScript, Data Types, Operators Supported by JavaScript, Control Structure, Dialog Boxes Supported by JavaScript, Functions in JavaScript Built in Function, User Defined Function, Recursion, Arrays

UNIT-III: JavaScript-Object

JavaScript Document Object Model: Built-in Objects in JavaScript: String Object, Math Object, Date Object, Boolean Object, Number Object, User Defined Objects, Handling (Web Page) Events Using JavaScript, Form Objects: - Methods and Properties of Form Object, the Text Element, the Button Element (Submit and Reset Element), Password Element, Checkbox Element, Radio Element, Text area Element, Select and Option Element, Multiple Choice Select List Cookies.

UNIT-IV: ASP

Concept of ASP Features of ASP, ASP Syntax, ASP Variable, ASP Objects, Creating Web Using ASP, Connecting to Database Using ASP.

Books:

- 1) Ivan Bayross, "Web Enabled Commercial Application, Development", BPB Pub.
- 2) Pearl, Cgi, "HTML JavaScript, DHTML", ISBN- 8-8333-008-8
- 3) Lee Purc Mary Jan, "the ABCS of JavaScript", ISBN - 81-7029-826-1

References:

- 1) Yehuda Shiran and Tomer Shiran, "Learn Advanced JavaScript Programming", BPB Publication, ISBN - 81-7029-937-3
- 2) Adrian Kingsley-Hughes, Kathie Kingsley-Hughes , Daniel Read –"VBScript Programmer's Reference", ISBN--10-0764559931

**B.Com. (C.A)-III
SEMESTER-VI
Paper- 6: Project
(6BCCA6)**

Instruction:

Towards the end of the second semester of study, a student will be examined in the course “**Project Work**”.

The project proposal should be prepared in consultation with the guide. The project guide must be a person having a regular university approval only or in accordance with university guidelines.

- a. Project Work may be done individually or in groups (**Maximum 3 students**) in case of bigger projects. However if project is done in groups, each student must be given a responsibility for a distinct module and care should be taken to monitor the progress of individual student.
- b. The Project Work should be done using the tools covered in the Syllabus.
- c. The Project Work should be of such a nature that it could prove useful or be relevant from the System-oriented/Application/commercial.
- d. The project work will carry 100 marks.
- e. The external viva-voce examination for Project Work would be held as per the Examination Time Table of the final year of study decided by University.
- f. Head/Co-ordinator of Computer Dept. must reject any project title which was previously carried out in any computer course. It must maintain Record that lists the projects along with other detail (like Guide, Session, and Number of students working on project etc.) that was carried out of and must be shown to external examiner at the time of examination.

Types of Project

As majority of the students are expected to work out a project in some industry/research and development laboratories/educational institutions/software export companies, it is suggested that the project is to be chosen by the candidate should have some direct relevance in day-to-day activities of the candidates in his/her institution.

The Applications Area of Project- Database Management System/Relational Database Management System/Internet/web Designing/Hardware and Software interaction based etc.

Project Proposal (Synopsis)

The project proposal should clearly state the objectives and environment to the proposed project to be undertaken. It should have full details in the following form:

1. Title of the project
2. Objectives and Hypothesis of the Project
3. Project Category (Database/Web Designing/Application/Hardware Interface etc.)
4. Tools/Platform, Languages to be used covered in the syllabus
5. A complete Structure of the program:
 - i. Analysis.
 - ii. Numbers of Modules.
 - iii. Data Structures or Tables
 - iv. Process Logic.
 - v. Types of Report Generation.
6. Scope of future Application.

Project Report Formulation

1. Title Page.
2. Certificate Page.
3. Declaration Page.
4. Acknowledgment Page.
5. Index or Content Page.
6. Documentation.
 - i) Introduction/Objectives.
 - ii) Preliminary System Analysis. Identification of Need.Preliminary Investigation. Feasibility Study.Need of New System.Flaws in Present System.
 - iii) Project Category.
 - iv) Software Requirement Specification.
 - v) Detailed System Analysis. Data Flow Diagram. Numbers of Modules and Process Logic.Data Structures and Tables.Entity-Relationship Diagram.
 - vi) System Design. Source Code. Screen Shots.
 - Vii) Validation Checks.
 - viii) Implementation, Evaluation and Maintenance.
 - ix) Security Measures taken.
 - x) Future Scope of the project.
 - xi) Bibliography

Appendix

- (1) Survey Questionnaire

