

## **BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS REGULATIONS**

### **ELIGIBILITY:**

A pass in Higher Secondary Examination with any Academic stream or Vocational stream as one of the subject and as per the norms set by the Government of Tamil Nadu or an Examination accepted as equivalent thereto by the Academic Council, subject to such conditions as may be prescribed thereto are permitted to appear and qualify for the **Bachelor of Commerce with Computer Applications Degree Examination** of this College after a course of study of three academic years.

### **OBJECTIVES OF THE COURSE:**

On successful completion of the course, students will have the ability to:

- To demonstrate business knowledge and apply that knowledge in problem Solving.
- To provide right skills, attitude and values among the students by training them in practical situation in modern business organizations.
- To understand the social and ethical dimensions in their chosen discipline.
- To enable students to carryout action oriented research in Commerce and Computer Applications.
- To enable professional competence in the application of computer in a globalised environment.
- To understand the business implications with computer applications.

## SCHEME OF EXAMINATION

Course	Subject	Hrs	Duration (Hrs)	Max Marks			Credit
				CA	CE	Total	
<b>First Semester</b>							
<b>PART -I</b>							
15UTL11T 15UHL11H 15UML11M 15UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French - I	6	3	25	75	100	4
<b>PART -II</b>							
15UEG12E	English-I	6	3	25	75	100	4
<b>PART -III</b>							
15UCM13A	CORE- I: Principles of Accountancy	4	3	25	75	100	4
15UCM13B	CORE- II: Introduction to Information Technology	4	3	25	75	100	4
15UCM13P	CORE LAB-I : Computer Applications	4	3	20	30	50	2
15UMA1AC	Allied- I: Mathematics for Business	4	3	25	75	100	4
<b>PART -IV</b>							
15UFC1FA	Environmental Studies	2	3	-	50	50	2
		30				600	24
<b>Second Semester</b>							
<b>PART -I</b>							
15UTL21T 15UHL21H 15UML21M 15UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French - II	6	3	25	75	100	4
<b>PART -II</b>							
15UEG22E	English-II	6	3	25	75	100	4
<b>PART -III</b>							
15UCM23A	CORE -III: Advanced Accounting	6	3	25	75	100	4
15UCM23P	CORE LAB-II: Computer Applications	4	3	20	30	50	2

BoS Chairman/HoD  
Department of Commerce (CA)  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048

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Dr. NGP Arts and Science College  
Dr. NGP - Kalapatti Road  
Coimbatore - 641 048  
Tamilnadu, India

15UMA2AD	Allied- II: Statistics for Business	6	3	25	75	100	4
<b>PART -IV</b>							
15UFC2FA	Value Education – Human Rights	2	3	-	50	50	2
		30				500	20
<b>Third Semester</b>							
<b>PART -III</b>							
15UCM33A	CORE- IV: Principles of Marketing	4	3	25	75	100	4
15UCM33B	CORE- V: Database Management System	5	3	25	75	100	4
15UCM33C	CORE-VI: Cost Accounting	6	3	25	75	100	4
15UCM33P	CORE LAB -III: Computer Applications	4	3	20	30	50	2
15UCM3AA	Allied- III: Managerial Economics	4	3	25	75	100	4
<b>PART -IV</b>							
	NMEC: I:	2	3	-	50	50	2
15UCM3SA	Skill based Subject -I: Commercial Law	3	3	20	55	75	3
15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD 15UFC3FE	Tamil / Advanced Tamil (OR) Yoga for Human Excellence / Women's Rights/Constitution of India	2	3	-	50	50	2
		30				625	25
<b>Fourth Semester</b>							
<b>PART -III</b>							
15UCM43A	CORE – VII: Management Accounting	6	3	25	75	100	4
15UCM43B	CORE- VIII: Object Oriented Programme with C++	5	3	25	75	100	4
15UCM43C	CORE- IX: Executive Business Communication	3	3	20	55	75	3
15UCM43P	CORE LAB- IV: Computer Applications	4	3	20	30	50	2

15UCM4AA	Allied -IV: Principles of Auditing	5	3	25	75	100	4
<b>PART -IV</b>							
	NMEC: II:	2	3	-	50	50	2
15UCM4SA	Skill based Subject - II: Company Law	3	3	20	55	75	3
15UFC4FA 15UFC4FB 15UFC4FC	Tamil / Advanced Tamil (OR) General Awareness	2	3	-	50	50	2
		30				600	24
<b>Fifth Semester</b>							
<b>PART -III</b>							
15UCM53A	CORE - X: Corporate Accounting	6	3	25	75	100	4
15UCM53B	CORE- XI: Principles of Management	3	3	20	55	75	3
15UCM53C	CORE -XII: E-Commerce Technology	5	3	25	75	100	4
15UCM53D	CORE -XIII: Software Development with Visual Basic	4	3	25	75	100	4
15UCM53P	CORE LAB- V: Computer Applications	4	3	20	30	50	2
	Elective - I:	5	3	25	75	100	4
<b>PART -IV</b>							
15UCM5SA	Skill based Subject - III: Banking Theory	3	3	20	55	75	3
		30				600	24
<b>Sixth Semester</b>							
<b>PART -III</b>							
15UCM63A	CORE- XIV: Management Information System	6	3	25	75	100	4
15UCM63B	CORE- XV: Internet and Web Designing	5	3	25	75	100	4
15UCM63P	CORE LAB-VI: Computer Applications	4	3	20	30	50	2
	Elective - II:	6	3	25	75	100	4

	Elective – III:	6	3	*	*	100	4
<b>PART -IV</b>							
15UCM6SA	Skill based Subject - IV: Cyber Crimes and Cyber Law	3	3	20	55	75	3
<b>PART -V</b>							
15UEX65A	Extension Activity	-		50	-	50	2
		30				575	23
	<b>TOTAL</b>					3500	140

**Note: \* In Sixth semester the student can opt for either project or theory paper as Elective –III. If theory paper is opted the mark distribution is 25 CA: 75 CE, If Project is opted the mark distribution is 40 CA: 60 CE.**

### **ELECTIVE - I**

(Student shall select any one of the following subject as Elective in fifth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UCM5EA	Income Tax Law & Practice
2.	15UCM5EB	Entrepreneurial Development
3.	15UCM5EC	Micro Finance

### **ELECTIVE - II**

(Student shall select any one of the following subject as Elective in sixth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UCM6EA	Indirect Taxes
2.	15UCM6EB	Brand Management
3.	15UCM6EC	Supply Chain Management

### **ELECTIVE - III**

(Student shall select any one of the following subject as Elective in sixth semester)

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	15UCM6ED	Business Finance
2.	15UCM6EE	Financial Markets
3.	15UCM6EV	Project Work

### NON-MAJOR ELECTIVE COURSES

- The Department offers the following two papers as Non-Major Elective Courses for students other than the commerce.
- Student shall select the following subject as Non-Major Elective during their third and fourth semester.

S. No.	Semester	Course Code	Course Title
1.	III	15UED34O	Accounting for Decision Makers
2.	IV	15UED44O	E -Commerce

### FOR COURSE COMPLETION

Students have to complete the following subject:

- Language papers (Tamil/Malayalam/French/Hindi, English) in I and II semester.
- Environmental Studies in I semester.
- Value Education in II and III semester respectively.
- General Awareness in IV semester.
- Allied papers in I, II, III and IV semesters.
- Two Non Major Elective Course in the Third and fourth semester.
- Industrial training for 15 days during IV Semester Summer Vacation
- Extension activity in V semester.
- Elective papers in the fifth and sixth semesters.
- An in-house project at the end of VI semester.

**Total Credit Distribution**

Subjects	Credits	Total		Credits	Cumulative Total
Part I: Tamil -	4	2 x 100	200	08	16
Part II: English - I	4	2 x 100 =	200	08	
Part III:					
Core	4	13 x 100	1300	52	98
Core	3	2 x 75 =	150	06	
Core Practical	2	6 x 50 =	300	12	
Allied Theory	4	4 x 100 =	400	16	
Elective	4	3 x 100	300	12	
Part IV:					
NMEC	2	2 x 50 =	100	04	24
Skill Based Subject	3	4 x 75 =	300	12	
Value Education	2	2 x 50=	100	04	
Environmental Studies	2	1 x 50 =	50	02	
General Awareness	2	1 x 50 =	50	02	
Part V:					
Extension Activity	2	1 x 50 =	50	02	02
Total			3500	140	140



15UTL11T	பகுதி -I : தமிழ் தாள்-I	முதல் பருவம்
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Total Credits: 4  
Hours Per Week: 6

முதல் ஆண்டு  
இக்காலஇலக்கியம்- நீதி இலக்கியம் – சிற்றிலக்கியம்

அலகு-1 இக்காலஇலக்கியம் (கவிதை,சிறுகதை,உரைநடை)

1. பாரதியார் – எங்கள் தாய்
2. பாரதிதாசன் – வாழ்வு
- 3 .மு.மேத்தா – மரங்கள்
- 4 . சிற்பி – சர்ப்பயாகம்
- 5 .சல்மா – விலகிப்போகும் வாழ்க்கை
- 6.ஜெயகாந்தன் – இனிப்பும் கரிப்பும்
7. அம்பை – வல்லூறுகள்
8. முனைவர் வ.சுப மாணிக்கம் – சங்க நெறிகள்
9. சோ.நா. கந்தசாமி - தமிழர் பண்பாடு - ஒரு விளக்கம்

அலகு - 2 நீதி இலக்கியம்

- 1.நாலடியார் - அறிவுடைமை (அதிகாரம்-25)
- 2.மூதுரை - 5 பாடல்கள் (பா.எண் : 6,16,17,23,26)
- 3.பழமொழி நானூறு - முயற்சி(10 பாடல்கள்)
- 4.நான்மணிக்கடிகை - 5 பாடல்கள் (பா.எண் :1,5,7,8,9)
- 5.திரிகடுகம் - 5 பாடல்கள் (பா.எண் :2,3,5,6,8)

அலகு -3 சிற்றிலக்கியம்

- 1.தமிழ் விடுதாது – தூதுப் பொருள்கள்(101-112)
2. திருக்குற்றாலக் குறவஞ்சி – குறத்தி மலைவளம் கூறுதல் (6பாடல்கள்)
- 3.முக்கூடற் பள்ளு – பள்ளியர் ஏசல் (161-175)
- 4.கலிங்கத்துப்பரணி – இந்திர சாலம் (154-178)
- 5.அபிராமி அந்தாதி -10 பாடல்கள் பாடல் எண்: (2,4,6,11,20,26,63,69,71,82)

**அலகு -4 இலக்கிய வரலாறு**

1. தமிழ்க் கவிதையின் தோற்றமும் வளர்ச்சியும்
2. தமிழ் சிறுகதையின் தோற்றமும் வளர்ச்சியும்
- 3.தமிழ் உரைநடையின் தோற்றமும் வளர்ச்சியும்

**அலகு - 5 இலக்கணம்**

1. வல்லினம் மிகும் ,மிகா இடங்கள்
- 2.பெயர் ,வினை,இடை , உரிச் சொற்களின் பொது இலக்கணம்
- 3.பிறமொழிச்சொற்களைத் தமிழ்ச் சொற்களாக மாற்றுதல் (வடமொழி – தமிழ், ஆங்கிலம் – தமிழ்)
- 4.பயிற்சிக்குரியன (கவிதை ,சிறுகதை,கட்டுரை படைத்தல்)

**பார்வை நூல்கள்**

- 1 . தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்யமேரி

15UHL11H	PART-I: HINDI-I	SEMESTER- I
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**Total Credits: 4**

**Hours Per Week: 6**

**Prose, Non-detailed Text, Grammar & Translation Books Prescribed:**

**1. PROSE : Nuthan Gadya Sangrah**

**Editor:** Jayaprakash (Prescribed Lessons – only 4)

Lesson 1 - Razia  
Lesson 2 - Makreal  
Lesson3- Bahtha Pani Nirmala  
Lesson 4 - Rashtrapitha Mahathma Gandhi

**Publisher:** Sumitra Prakashan Sumitravas,  
16/4 Hastings Road,  
Allahabad – 211 001.

**2. NON DETAILED TEXT: Kahani Kunj.**

**Editor:** Dr.V.P.Amithab. (Stories 1 -4 only)  
**Publisher :** Govind Prakashan Sadhar Bagaar,  
Mathura,  
Uttar Pradesh – 281 001.

**3. GRAMMAR :** Shabdha Vichar ( Sangya, Sarvanam, Karak,  
Visheshan) ONLY  
(Noun, Pronoun, Adjective, Case Endings)  
Theoretical & Applied. Book for

**Reference :** Vyakaran Pradeep by Ramdev.  
**Publisher :** Hindi Bhavan,  
36,Tagore Town  
Allahabad – 211 002. 4.

**4. TRANSLATION:** English- Hindi only. Anuvadh Abhyas – III (1-10  
lessons Only)

**Publisher:** Dakshin Bharath Hindi Prachar Sabha  
Chennai -17.

**5. COMPREHENSION :** 1 Passage from ANUVADH ABHYAS – III (16- 30)  
Dakshin bharath hindi prachar sabha  
Chennai- 17.

<b>15UML11M</b>	<b>PART-I: MALAYALAM-I</b>	<b>SEMESTER-I</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

### **Paper I Prose, Composition & Translation**

This paper will have the following five units:

- Unit I &II** - Novel
- Unit III & IV** - Short story
- Unit V** - Composition & Translation

#### **TEXT BOOKS:**

Unit I &II - Naalukettu – M.T. Vasudevan Nair (D.C. Books, Kottayam, Kerala)

Unit III & IV - Manikkianum Mattu Prathana Kathakalum – Lalithampika Antharjanam (D.C.Books, Kottayam, Kerala)

Unit V - Expansion of ideas, General Essay and Translation of a simple passage from English about **100** words) to Malayalam

#### **REFERENCE BOOKS:**

1. **Kavitha Sahithya Charitram** –Dr. M.Leelavathi (Kerala Sahithya Academy, Trichur)
2. **Malayala Novel sahithya Charitram** –K.M.Tharakan (N.B.S. Kottayam)
3. **Malayala Nataka Sahithya Charitram**–G.Sankarapillai D.C.Books, Kottayam)
4. **Cherukatha Innale Innu** –M.Achuyuthan (D.C. Books, Kottayam)
5. **Sahithya Charitram Prasthanangalilude**–Dr. K.M. George, (Chief Editor) (D.C. Books, Kottayam)

<b>15UFL11F</b>	<b>PART-I: FRENCH-I</b>	<b>SEMESTER- I</b>
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**Total Credits: 4****Hours Per Week: 6****French Language for Under-graduate Degree Programmes**

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<b>UNITÉ 1 - Ici, en France</b>		
<ul style="list-style-type: none"> <li>• Moi et les Autres</li> <li>• La France Express</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: s'identifier</li> <li>• RÉCEPTION ECRITE: Comprendre une annonce d'aéroport</li> <li>• RÉCEPTION ORALE: comprendre l'écrit de la rue (Panneaux, plaques, rues...)</li> <li>• PRODUCTION ÉCRITE: écrire un SMS</li> </ul>	<ul style="list-style-type: none"> <li>• Le présent des verbes: Je suis, je reste, J'arrive</li> <li>• Le lieu: (je suis) à... (je suis) ici</li> <li>• L'infinitif</li> </ul>
<b>UNITÉ 2 - Ici, en classe</b>		
<ul style="list-style-type: none"> <li>• Moi et le français</li> <li>• Le français dans le monde</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Se présenter</li> <li>• RÉCEPTION ORALE: Comprendre des consignes Orales</li> <li>• RÉCEPTION ÉCRITE: Comprendre une fiche D'inscription</li> <li>• PRODUCTION ÉCRITE: écrire un texte à l'impératif</li> </ul>	<ul style="list-style-type: none"> <li>• Tu/vous</li> <li>• Le présent des Verbes en-er et de être: je, tu, vous</li> <li>• La forme Impérative (tu, vous) Des verbes en-er</li> </ul>
<b>UNITÉ 3 - Samedi</b>		
<ul style="list-style-type: none"> <li>• Le fil du temps</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: S'informer</li> <li>• RÉCEPTION ORALE: Comprendre une annonce</li> <li>• RÉCEPTION ÉCRITE: Comprendre un article (titres et illustrations)</li> <li>• PRODUCTION ÉCRITE: écrire des slogans</li> </ul>	<ul style="list-style-type: none"> <li>• Les articles Définies: le, la, les</li> <li>• A, de + le, la, les: Au, aux, du, des, à l', de l'</li> <li>• Être (présent) l'heure</li> <li>• Il faut + nom Il faut + infinitive</li> <li>• Phrases verbe + complément,</li> </ul>

		Complément+verbe
<b>UNITÉ 4 - Dimanche</b>		
<ul style="list-style-type: none"> <li>• Les activités Culturelles des Français</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Acheter,demander des Informations</li> <li>• RECEPTION ORALE: Comprendre les Titres du journal à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre les Informations</li> <li>• PRODUCTION ÉCRITE: Inventer des noms de journaux</li> </ul>	<ul style="list-style-type: none"> <li>• Faire, present</li> <li>• Avior, present</li> <li>• Il y a</li> <li>• Le présent des verbes en-er: Regarder</li> <li>• Combien?</li> <li>• Quand?</li> <li>• Complément de nom: Tremblement de terre, les noms de pays....</li> <li>• Du,des,de la(reprise U2)</li> <li>• Les adjectifs possessifs: Mon,ta,son, Ma,ta,sa Mes,tes,ses</li> </ul>
<b>UNITÉ 5 - Dommage!</b>		
<ul style="list-style-type: none"> <li>• Un baby-boom en 2000 et 2001</li> <li>• L'amour, toujours</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: exprimer la tristesse, la peur, conseiller,encourager</li> <li>• RÉCEPTION ORALE: Comprendre une émission De radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un sondage</li> <li>• PRODUCTION ÉCRITE: écrire des blogs</li> </ul>	<ul style="list-style-type: none"> <li>• Est-ce que</li> <li>• Le present des verbes pouvoir,Vouloir</li> <li>• Le conditionnel des Verbs pouvoir, Vouloir</li> <li>• Ne...pas</li> </ul>

### TEXT BOOK:

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd  
86, University Block Jawahar Nagar (Kamla Nagar)  
New Delhi – 110007.

<b>15UEG12E</b>	<b>PART- II: ENGLISH-I</b>	<b>SEMESTER-I</b>
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**Total Credits: 4**  
**Hours Per Week:6**

**OBJECTIVES:**

1. To develop the language competence of the students.
2. To be enriched with functional English.

**CONTENTS**

**UNIT-I**  
**PROSE**

1. My Financial Career – Stephen Leacock
2. At School – Gandhi
3. Ecology – Barry Commoner

**UNIT-II**  
**SHORT STORIES**

1. The Gateman's Gift – R.K. Narayan
2. The Open Window – H.H. Munro
3. The Face of Judas Iscariot – Bonnie Chamberlain

**UNIT-III**  
**ONE ACT PLAY**

1. The Discovery – Herman Ould

**UNIT-IV**  
**FUNCTIONAL GRAMMAR**

1. Vocabulary Exercises
2. Synonyms, Compound Words, etc
3. Communication Skills – Tasks
4. Different types of sentences
5. The Structure of Sentences
6. Transformation of Sentences

**UNIT-V**  
**COMPOSITION TASKS**

1. Greeting, Introducing, Requesting, Inviting
2. Congratulating, Thanking, Apologising, Advice
3. Suggestions, Opinions, Permissions.
4. Comprehension

**TEXT BOOKS:**

1. *Seshasayee. N.* 2001. **Honeycomb.** Anu Chitra Publications, Chennai.
2. *Syamala, V.* 2002. **Effective English Communication for You.**  
Emerald Publisher, Chennai.

**REFERENCE BOOKS:**

1. *Rajamanickam. A.* 2001. **Everyman's English Grammar.** Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communication Skills.** Macmillan, Chennai.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition.** Macmillan.



<b>15UCM13A</b>	<b>CORE- I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER-I</b>
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**Total Credits: 4**

**Hours Per Week: 4**

**Note: The question paper shall cover 20% theory and 80% problem**

**OBJECTIVES:**

1. To make the students to understand the basic concepts of accounting applied in the competitive corporate world.
2. To understand accounting software easily.

**CONTENTS**

**UNIT -I**

Introduction – Advantages and Limitations of Accounting – Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

**UNIT - II**

Final Accounts of a Sole Trader – Trading Account, Profit and Loss Account and Balance sheet with adjustments – Differences between Trial Balance and Balance sheet– Errors and their rectification–Types of errors.

**UNIT - III**

Bills of Exchange –Promissory notes and bills of exchange –Recording of transactions relating to bills –Books of Drawer and Acceptor –Honour and dishonor of bills –Renewal of bills – Retiring of bills under rebate –Account Current and Average Due Date – Meaning – Advantages – Calculation of Account Current and Average Due Date.

**UNIT - IV**

Bank Reconciliation Statement –Need –Reasons for difference between cash book and pass book balances – Preparation of Bank Reconciliation Statement – Non Trading Accounts - Receipts and Payments and income and expenditure account and Balance sheet– Difference between Receipts and Payments and income and expenditure account.

## UNIT - V

Depreciation -Meaning -Causes -objects of providing for depreciation - Factors affecting depreciation - Accounting Treatment - Methods of providing depreciation- Straight line method - Diminishing Balance Method- Change in method of Depreciation - Sinking fund method.

### TEXT BOOKS:

1. *Nagarajan,K.L., Vinayaka,N., and Mani P.L.* 2013. **Principles of Accountancy [First Edition]**. Sultan Chand & Company Ltd, New Delhi.
2. *Reddy,T.S. and Murth,A.* 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.

### REFERENCE BOOKS:

1. *Grewal T.S.* 2007. **Introduction to Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd , New Delhi.
2. *Jain,S.P., and Narang,K.* 2005. **Financial Accounting.** [Fifth Edition]. Kalyani Publishers, Ludhiana.

<b>15UCM13B</b>	<b>CORE -II: INTRODUCTION TO INFORMATION TECHNOLOGY</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **OBJECTIVES:**

1. To impart the students about the latest trends in the technological developments.
2. To understand the business implications with Information Technology.

### **CONTENTS**

#### **UNIT - I**

Hardware and Software : Computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

#### **UNIT - II**

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems - First, second, third and fourth generation computers, Laptop or notebook computers - data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Net workings: Local and wide area networks.

#### **UNIT - III**

Components of computers input , output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme. Internet and Intranet. Uses of Email.

#### **UNIT - IV**

MS-Word - Creating a new document - Editing - Working with margins, pages and line spaces, -Adding Headers, Footers and page numbering - Printing documents - MS-Excel - Creating a new Work book - Entering data into the worksheets - Editing worksheets - Adding Cell borders and shading working with ranges - managing and printing workbook - simple calculations - copying formulas - creating charts.

## UNIT - V

MS Access – Creating a new database creating & editing table – Entering & editing data in table – creating relationships between tables – creating & modifying a form - PowerPoint – Creating a new presentation – working with slides in different views – Printing presentations - Inserting, Deleting & copy slides – Rearranging slides – Adding & modifying slide text – adding graphics to slide.

### TEXT BOOKS:

1. *Sarvanakumar.R, Parameswara.R, Jayalakshmi.T, 2003. Information Technology* [First Edition] S.Chand & Company Ltd. New Delhi.
2. *AGI Training Team. (2011). Microsoft Office 2010 Digital Class room.* Wiley Publishing, Indian Polis, Indiana.

### REFERENCE BOOKS:

1. *Alexis Leon Mathews Leon. 2014. Fundamentals of Information Technology* [Second Edition], Vikas Publishing House Pvt. Ltd, New Delhi.
2. *Chetan Srivastava, 2014, Fundamentals of Information Technology*, [First SEdition] Kalyani Publishers, New Delhi.
3. *Nagpal.D.P, 2013. Computer Fundamentals.* [First Edition] S.Chand & Company Pvt. Ltd. New Delhi.

15UCM13P	<b>CORE LAB - I: COMPUTER APPLICATIONS</b>	<b>SEMESTER- I</b>
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**Total Credits: 2**  
**Hours Per Week: 4**

### **I - MS WORD**

1. Preparation of Chairman's speech/ Auditor's report / Minutes / Agenda and perform the following operations:  
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Preparation of invitation for the college function using Text boxes and clip parts.
3. Preparation of invoice and Account sales by using  
Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Preparation of Class Time Table and perform the following operations:  
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Preparation of Shareholders meeting letter for 10 members using mail merge operation.
6. Preparation of Bio-Data by using Wizard/ Templates.

### **II MS EXCEL**

1. Preparation of a mark list of your class (minimum of 5 subjects) and perform the following operations:  
Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Preparation of a Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formulas.
3. Develop the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

4. Preparation of statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Preparation of a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline.

### **III - MS POWERPOINT**

1. Preparation of PowerPoint presentation for a product Advertisement.  
The slides should includes name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Preparation of PowerPoint presentation for organization chart.
3. Preparation of PowerPoint presentation for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:  
Top down, Bottom up, Zoom in and Zoom out. The presentation should work in custom mode.
4. Preparation of PowerPoint presentation for Company Advertisement
5. Presentation of slides for the Seminar/Lecture Presentation using animation effects and perform the following operations:  
Creation of different slides, changing background color, font color using word art.

<b>15UMA1AC</b>	<b>ALLIED- I: MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER- I</b>
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**Total Credits: 4**

**Hours Per Week: 4**

**Note: Theory questions shall be restricted to Section -A of the Question Paper.**

### **OBJECTIVES:**

1. To enable the students to apply mathematical knowledge to solve business problems.
2. On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

### **CONTENTS**

#### **UNIT - I**

Set Theory - Arithmetic and Geometric Series - Simple and Compound Interest - Effective rate of Interest -Sinking Fund - Annuity - Present Value - Discounting of Bills - True Discount - Banker's Gain.

#### **UNIT - II**

Matrix: Basic Concepts - Addition and Multiplication of Matrices - Inverse of a Matrix - Rank of Matrix - Solution of Simultaneous Linear Equations - Input-Output Analysis.

#### **UNIT - III**

Variables, Constants and Functions - Limits of Algebraic Functions - Simple Differentiation of Algebraic Functions - Meaning of Derivations - Evaluation of First and Second Order Derivatives - Maxima and Minima - Application to Business Problems.

#### **UNIT - IV**

Elementary Integral Calculus - Determining Indefinite and Definite Integrals of simple Functions - Integration by Parts.

## **UNIT - V**

Linear Programming Problem – Formation – Solution by Graphical Method–  
Solution by Simple Method.

### **TEXT BOOKS:**

1. *Navanitham,P.A.* 2013. **Business Mathematics & Statistics”** Jai Publishers,Trichy-21.
2. *Ranganath,G.K., Sampamgiram,C.S., and Rajan,Y.* 2002. **A Text book Business Mathematics–** Himalaya Publishing House.

### **REFERENCE BOOKS:**

1. *Sanchetti,D.C., and Kapoor,V.K.* 2000. **Business Mathematics** , Sultan Chand & Company Ltd ., New Delhi.
2. *Sundaresan and Jayaseela.* 2002. **Introduction to Business Mathematics**, Sultan Chand & Company Ltd ., New Delhi.



15UTL21T	பகுதி – I: தமிழ் தாள்- II	இரண்டாம் பருவம்
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Total Credits:4  
Hours Per Week:6

(ஓர் ஆண்டு தமிழ் பயிலும் மாணவர்களுக்கு உரியது)

முதல் ஆண்டு

சங்க இலக்கியம்- பக்தி இலக்கியம் – காப்பியம்

**அலகு 1 சங்க இலக்கியம்**

1. நற்றிணை – பாடல் எண் : 210 (நெய்தல்) ‘நெடியமொழிதலும் கடிய ஊர்தலும்’
2. குறுந்தொகை – பாடல் 2 , 3 (குறிஞ்சி) ‘கொங்குதேர் வாழ்க்கை’, ‘நிலத்தினும் பெரிதே’
3. கலித்தொகை – பாடல் 16 நெய்தல்கலி - ‘ஆற்றுதல் என்பது’
4. புறநானூறு – பாடல் 184, 312 ‘உற்றுழி உதவியும்’, ‘ஈன்று புறந்தருதல்’
5. ஐங்குறுநூறு – மருதம் முதல் 5 பாடல்கள் (வேட்கைப் பத்து )

**அலகு -2 காப்பியங்கள்**

- 1.சிலப்பதிகாரம் – வழக்குரை காதை
- 2.மணிமேகலை – ஆதிரை பிச்சையிட்ட காதை
- 3.சீவக சிந்தாமணி- நாமகள் இலம்பகம்( நாட்டு வளம் முதல் 20 பாடல்கள்)
- 4.கம்பராமாயணம் – வாலிவதைப் படலம் ( வாலி இராமனை வினவுதல்.பாடல் எண்கள் (4121 முதல் 4136 வரை)

**அலகு 3 பக்தி இலக்கியம்**

1. தேவாரம் – திருஞானசம்பந்தர் ( கோளறுபதிகம்)
2. திருப்பாவை –ஆண்டாள் (முதல் 15 பாடல்கள்)
3. தேம்பாவணி- காட்சிப்படலம் ( முதல் 15 பாடல்கள்)
- 4.சீறாப்புராணம் –மானுக்குப் பிணை நின்ற படலம்

**அலகு-4 இலக்கிய வரலாறு**

- 1.முச்சங்க வரலாறு
- 2.சங்க இலக்கிய வரலாறு
- 3.பக்தி இலக்கியத்தின் தோற்றமும் வளர்ச்சியும்
- 4.காப்பியத்தின் தோற்றமும் வளர்ச்சியும்

**அலகு -5 இலக்கணம்**

- 1.எழுத்து, அசை, சீர், தளை, அடி, தொடை பொது இலக்கணம்
- 2.தொகை நிலைத் தொடர்கள்

**பார்வை நூல்கள்**

1. தமிழ்த்துறை வெளியீடு
2. இலக்கிய வரலாறு – பேராசிரியர் முனைவர் பாக்யமேரி

<b>15UHL21H</b>	<b>PART-I: HINDI-II</b>	<b>SEMESTER- II</b>
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**Total Credits:4**  
**Hours Per Week:6**

(Modern Poetry, Novel, Translation & Letter Writing)

**1. Modern Poetry:** Shabari – By Naresh Mehtha

**Publishers:** Lokbharathi Prakashan I Floor, Duebari Building  
Mahathma Gandhi Marg,  
Allahabad -1.

**2. Novel:** Seva Sadhan – By Prem Chand

**Publisher:**

**3. Translation:** Hindi – English Only,  
(anuvadh abyas – iii) lessons.1 – 10 only publisher: dakshin  
bharath hindi prachar sabha chennai – 600 017.

**4. Letter Writing:** (Leave letter, Job Application, Ordering books, Letter to  
Publisher, Personal letter)

15UML21M	PART-I: MALAYALAM-II	SEMESTER- II
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Total Credits:4  
Hours Per Week:6

## PAPER II PROSE: NON-FICTION

This Paper will have the following five units:

### UNIT I & II

Biography

### UNIT III, IV & V

Travelogue

### TEXT BOOKS PRESCRIBED:

Unit I & II *Changampuzha Krishna Pillai: Nakshatrangalude Snehabhajanam*

–M.K. Sanu (D.C. Books, Kottayam)

Unit III, IV & V **Kappirikalude Nattil** – S.K. Pottakkadu (D.C. Books, Kottayam)

### REFERENCE BOOKS:

1. **Jeevacharitrasahithyam** –Dr. K.M. George(N.B.S. Kottayam)
2. **Jeevacharitrasahithyam Malayalathil** - Dr. Naduvattom Gopalakrishnan (Kerala Bhasha Institute, Trivandrum)
3. **Athmakathasahithyam Malayalathil** –Dr. Vijayalam Jayakumar (N.B.S. Kottayam)
4. **Sancharasahithyam Malayalathil**- Prof.Ramesh Chandran. V,(Kerala Bhasha Institute, Trivandrum)

<b>15UFL21F</b>	<b>PART-I: FRENCH-II</b>	<b>SEMESTER- II</b>
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**Total Credits:4****Hours Per Week:6****French Language for Under-graduate Degree Programmes**

<b>Compétence Culturelle</b>	<b>Compétence De communication</b>	<b>Compétence grammaticale</b>
<b>UNITÉ 6 – Super!</b>		
<ul style="list-style-type: none"> <li>• L'égalité homme/femme</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Exprimer des sentiments, exprimer la joie, le plaisir, le bonheur</li> <li>• RÉCEPTION ORALE: Comprendre un jeu radiophonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre des annonces</li> <li>• PRODUCTION ÉCRITE: Écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• Les noms de professions masculine/feminine</li> <li>• Le verbe finir et les Verbes du groupe en-ir</li> <li>• Le present de l'impératif</li> <li>• Savoir(present)</li> <li>• Le participe passé: Fini, aimé, arrive, dit,écrit</li> <li>• Quel(s), quelle(s)..: Interrogatif et Exclamatif</li> <li>• À + infinitive</li> <li>• Les articles: n,une,des</li> </ul>
<b>UNITÉ 7 – Quoi?</b>		
<ul style="list-style-type: none"> <li>• Le 20 siècle: Petits progrès Grand progrès</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Decrire quelque chose, une personne</li> <li>• RECEPTION ORALE: Comprendre un message publicitaire</li> <li>• RÉCEPTION ÉCRITE: Comprendre un dépliant touristique</li> <li>• PRODUCTION ÉCRITE: Écrire des petites annonces</li> </ul>	<ul style="list-style-type: none"> <li>• On</li> <li>• Plus, moins</li> <li>• Le verbe aller:</li> <li>• Present, impératif</li> <li>• Aller + infinitive</li> <li>• Le pluriel en -x</li> </ul>
<b>UNITÉ 8 – Et après</b>		
<ul style="list-style-type: none"> <li>• Nouvelles du jour</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Raconteur,situer un récit dans le temps</li> <li>• RÉCEPTION ORALE: Comprendre une</li> </ul>	<ul style="list-style-type: none"> <li>• L'imparfait:: quel-Ques forms pour introduire le récit:Il faisait, il y avait, il Était</li> </ul>

	<ul style="list-style-type: none"> <li>description</li> <li>• RÉCEPTION ÉCRITE: Comprendre un test</li> <li>• PRODUCTION ÉCRITE: écrire des cartes postales</li> </ul>	<ul style="list-style-type: none"> <li>• Un peu, beaucoup, trop, Assez</li> <li>• Très</li> <li>• Le verbe venir: Présent, impératif</li> <li>• En Suisse, au Maroc, aux Etats-Unis</li> </ul>
<b>UNITÉ 9 – Mais oui!</b>		
<ul style="list-style-type: none"> <li>• La génération des 20-30 ans</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Donner son opinion, Expliquer pourquoi</li> <li>• RÉCEPTION ORALE: Comprendre des informations à la radio</li> <li>• RÉCEPTION ÉCRITE: Comprendre un texte informatif</li> <li>• PRODUCTION ÉCRITE: écrire un mél de protestation</li> </ul>	<ul style="list-style-type: none"> <li>• Répondre, prendre: Présent, impératif, part Passé</li> <li>• Parce que pourquoi</li> <li>• Tout/tous, toute/s Tous/toutes les... (répétition action)</li> </ul>
<b>UNITÉ 10 – Mais non!</b>		
<ul style="list-style-type: none"> <li>• De la ville à la campagne</li> </ul>	<ul style="list-style-type: none"> <li>• INTERACTION: Débat:: exprimer l'accord, exprimer le Désaccord</li> <li>• RECEPTION ORALE: Comprendre un message sur un répondeur téléphonique</li> <li>• RÉCEPTION ÉCRITE: Comprendre un témoignage</li> <li>• PRODUCTION ECRITE: Rediger des petites Announces immobilières</li> </ul>	<ul style="list-style-type: none"> <li>• Le verbe devoir: Present et participe passé</li> <li>• Le verbe vivre, present</li> <li>• Aller + infinitive</li> <li>• Venir+ infinitive</li> <li>• Etre pour/contre</li> </ul>

**TEXT BOOK:**

1. *Marcella Di Giura Jean-Claude Beacco, Alors I.* Goyal Publishers Pvt Ltd 86, University Block Jawahar Nagar (Kamla Nagar) New Delhi – 110007.

<b>15UEG22E</b>	<b>PART II- :ENGLISH-II</b>	<b>SEMESTER - II</b>
<b>Total Credits:4</b>		
<b>Hours Per Week:6</b>		

### **OBJECTIVES:**

1. To develop the language competence of the students.
2. To be enriched with functional English.

### **CONTENTS**

#### **UNIT-I- PROSE**

1. Words of Wisdom – Chetan Bhagat
2. Forgetting – Robert Lynd
3. My Early Days – Dr. Abdul Kalam

#### **UNIT-II- SHORT STORIES**

1. Am I Blue? – Alice Walker
2. Last Leaf – O Henry
3. Selfish Giant – Oscar Wilde

#### **UNIT-III- ONE ACT PLAY**

1. Soul Gone Home - Langston Hughes

#### **UNIT-IV - FUNCTIONAL GRAMMAR**

1. Lexical Skills and Question Forms
2. Idioms and Phrases – Subject-Verb Agreement
3. Spelling, Antonyms and Synonyms, Infinitives
4. Vocabulary, Report Writing
5. Plurals, Particles in Adjectives
6. Apostrophe, Archaic Words, Art of Persuasion
7. Syllables, Changing Adjectives to Nouns
8. Homonyms, Prepositions
9. Compound Words, Acronyms, Collective Nouns, Degrees of Comparison

## UNIT-V- COMPOSITION TASKS

1. Letter Writing - Structure
2. Business Correspondence – Memos, reports, proposals
3. Resume & C.V.
4. Advertisements
5. Notices, Agenda, Minutes
6. Circulars
7. Essay Writing
8. Précis Writing
9. Dialogue Writing
10. Soft Skills, Business English

### TEXT BOOKS:

1. *Board of Editors.* 2012. **Radiance – English for Communication**, Emerald Publishers.
2. *Syamala, V.* 2002. **Effective English Communication for You**. Emerald Publisher, Chennai.

### REFERENCE BOOKS:

1. *Rajamanickam. A.* 2001. **Everyman's English Grammar**. Macmillan.
2. *Krishna Mohan and Meera Banerji.* 2005. **Developing Communication Skills**. Macmillan, New Delhi.
3. *Wren, P.C. and H. Martin.* 1998. **High School English Grammar and Composition**. Macmillan.



15UCM23A	<b>CORE- III: ADVANCED ACCOUNTING</b>	<b>SEMESTER-II</b>
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 20% theory and 80% problem**

### **OBJECTIVES:**

1. To enable the students to understand the accounting aspects of finance in business
2. To enable the students to understand the accounting aspects Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

### **CONTENTS**

#### **UNIT- I**

Consignment: Features - Proforma invoice - Account sale - Delcredere commission -Accounting treatment in the books of the consignor and the consignee-Valuation of consignment stock -Normal Loss. Joint venture: Features - Difference between joint venture and consignment, Accounting Procedure -Methods of recording Joint venture Transactions - When one of the co-ventures is appointed to manage the joint venture only.

#### **UNIT- II**

Branch accounts - Dependent Branches - Features -Accounting in respect of Dependent Branches - Debtors System only - Cost Price and Invoice Price - Independent branches theory only - Hire purchase and Instalment system - Difference between Hire Purchase System and Instalment System - Calculation of Interest - Accounting Procedure - Hire purchase trading accounts(Debtors Method only).

#### **UNIT- III**

Single Entry System - Meaning and Features - Defects of single entry system - Statement of Affairs Method and Simple problems in Conversion Method.

#### **UNIT -IV**

Partnership Accounts - Division of Profits - Capital Accounts - Fixed and Fluctuating Capital - Guarantee of Profits - Calculation of Ratios - Calculation of Goodwill - Admission of a Partner.

## **UNIT- V**

Retirement (excluding Retirement cum admission) and Death of a Partner:  
Calculation of Ratios- Revaluation of Assets and Liabilities - Dissolution of Partnership theory only.

### **TEXT BOOKS:**

1. *Gupta,R.L. and Gupta,V.K.* 2007. **Financial Accounting** [Fourth Edition]. Sultan Chand & Company Ltd , New Delhi.
2. *Reddy,T.S. and Murthy,A.* 2012. **Financial Accounting** [Sixth Revised Edition].Margham Publications, Chennai.

### **REFERENCE BOOKS:**

1. *Jain,S.P. and Narang,K.L.* 2005. **Financial Accounting** [Fifth Edition]. Kalyani Publishers, Ludhiana.
2. *Shukla,M.C. and Grewal,T.S.* 2007. **Advanced Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd , New Delhi.

15UCM23P	<b>CORE LAB - II: COMPUTER APPLICATIONS</b>	<b>SEMESTER- II</b>
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**Total Credits:2**  
**Hours Per Week:4**

### **I - MS ACCESS**

1. Preparation of a payroll database of an organization with the following Details:  
Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Preparation of mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:  
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Preparation of product invoice in form design view.  
Gather price, quantity and other descriptions for five products and enter in the Access table
4. Preparation of forms for the simple table ASSETS.
5. Preparation of report for the PRODUCT database.

### **II- TALLY AND INTERNET**

1. Creation of a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Preparation of trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Preparation of inventory statement using (Calculate inventory by using all methods)  
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Creation of an e-mail id and check the mail inbox.
5. Using search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

<b>15UMA2AD</b>	<b>ALLIED -II :STATISTICS FOR BUSINESS</b>	<b>SEMESTER- II</b>
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**Total Credits:4**  
**Hours Per Week:6**

### **OBJETIVES:**

1. To enable the students to learn the Statistical methods and their applications in Commerce
2. On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.

### **CONTENTS**

#### **UNIT - I**

Meaning and Definition of Statistics – Collection of data -- Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

#### **UNIT- II**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation. Skewness – Meaning – Measures of Skewness – Pearson's and Bowley's co-efficient of Skewness.

#### **UNIT - III**

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson's co-efficient of Correlation, Spearman's Rank Correlation, Co-efficient of Concurrent deviation. Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

#### **UNIT - IV**

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average. Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

## UNIT - V

Interpolation: Binomial, Newton's and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only

### TEXT BOOKS:

1. *Gupta, S.P.* 2004. **Statistical Methods**. Sultan Chand & Company Ltd., New Delhi.
2. *Navanitham, P.A.* 2013. **Business Mathematics & Statistics**. Jai Publishers, Trichy.

### REFERENCE BOOKS:

1. *Sanchetti, D.C and Kapoor, V.K,* 2000, **Business Mathematics**. Sultan Chand & Company Ltd, New Delhi.

<b>15UCM33A</b>	<b>CORE -IV: PRINCIPLES OF MARKETING</b>	<b>SEMESTER -III</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

### **OBJECTIVES:**

1. To make the students understand trends of marketing
2. To make the students understand the concept and changes in present marketing

### **CONTENTS**

#### **UNIT- I**

Marketing – Definition of market and marketing – Importance of marketing – Approaches to study of Marketing – Modern Marketing concept – Global Marketing – E-marketing –Tele marketing– Green Marketing– Career Opportunities in Marketing.

#### **UNIT-II**

Marketing Functions – Buying: Elements – Methods – Assembling – Selling: Elements and Kinds of Selling – Transportation: Functions – Classification– Storage and Warehouse: Essentials – Functions and Classifications.

#### **UNIT-III**

Financing: Kinds of Business Finance – Factors determining working capital – Types of working capital – Risk Bearing: Kinds – Methods of handling Risk – Standardization: Types of Standards and Grading – Market Information: Importance – Marketing information System(MIS) – Characteristics – Consumer Behaviour – meaning – Need for studying consumer behaviour– Factors influencing consumer behaviour – Market segmentation .

#### **UNIT-IV**

Marketing Mix – Product mix – Meaning of Product – Product life cycle – Branding – Labeling – Price Mix – Importance–Pricing objectives – Pricing strategies – Methods and Kinds of Pricing.

#### **UNIT- V**

Personal Selling and Sales Promotion – Place mix – Importance of channels of distribution – Functions of middlemen – Importance of retailing in today's context. Marketing and Government – Bureau of Indian Standards – Agmark – Consumerism – Consumer Protection – Rights of consumers.

**TEXT BOOKS:**

1. *Pillai,R.S.N., and Bagavathi.* 2009. **Modern Marketing Principles and Practices** [Fourth Edition]. Sultan Chand & Company Ltd , New Delhi.
2. *Gupta,C.B., and Rajan Nair.* 2012. **Marketing** [Seventh Edition]. Sultan Chand & Company Ltd , New Delhi.

**REFERENCE BOOKS:**

1. *Philip Kotler and Gary Armstrong.* 2008. **Principles of Marketing** [Twelfth Edition]. Eastern Economy Edition.
2. *Rajan Nair and Sanjith Nair,N.* 2012. **Marketing** [Seventh Edition]. Sultan Chand & Company Ltd. , New Delhi.

<b>15UCM33B</b>	<b>CORE- V: DATABASE MANAGEMENT SYSTEM</b>	<b>SEMESTER-III</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. To learn the data base operations and their process.
2. To understand the Structural Embedded SQL, Hierarchical Approach and Network Concept.

### **CONTENTS**

#### **UNIT- I**

Database System Architecture – Basic Concepts: Data System, Operational Data, Data Independence, Architecture for a Database System, Distributed Databases, Storage Structures : Representation of Data. Data Structures and Corresponding Operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach, Higher Level operators.

#### **UNIT - II**

Relational Approach : Relational Data Structure : Relation, Domain, Attributes, Key Relational Algebra – Introduction, Traditional Set Operation. Attribute names for derived relations – Special Relational Operations.

#### **UNIT - III**

Embedded SQL: Introduction – Operations not involving cursors, involving cursors –Dynamic statements, Query by Example – Retrieval operations, Built-in Functions, update operations – QBE Dictionary. Normalization: Functional dependency, First, Second, Third normal forms, Relations with more than one candidate key, Good and bad decomposition.

#### **UNIT - IV**

Hierarchical Approach : IMS data structure – Physical Database, Database Description– Hierarchical sequence – External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.



## **UNIT - V**

Network Approach : Architecture of DBTG System. DBTG Data Structure: The set construct, Singular sets, Sample Schema, the external level of DBTG – DBTG Data Manipulation.

### **TEXT BOOKS:**

1. *Date, C.J.* 2006. **An Introduction To Database Systems** [ Seventh Edition]. Narosa Publication House, New Delhi.
2. *Bipin, C Desai.* 1998. **An introduction to Database Systems** [ First Edition]. Galgotia Publications, New Delhi.

### **REFERENCE BOOKS:**

1. *Atul Kahate.* 2008. **Introduction to Database Management System** [ Second Edition]. Pearson Education , New Delhi.
2. *Ramo, A. and Mata-Toledo.* 2010. **Database Management System** [ Fourth Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.

15UCM33C	<b>CORE- VI: COST ACCOUNTING</b>	<b>SEMESTER- III</b>
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 40% theory and 60% problem**

### **OBJECTIVES:**

1. To enable the students to understand the Costing Terms in business
2. To provide adequate knowledge on Cost Accounting Practice

### **CONTENTS**

#### **UNIT- I**

Cost Accounting – Definition– Meaning and Scope – Concept and Classification – Costing an aid to Management – Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

#### **UNIT- II**

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue – LIFO – FIFO.

#### **UNIT- III**

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover –Methods of Remuneration and incentive systems – Halsey Plan – Rowan Plan only –Overhead – Classification of overhead – Allocation of overhead and Absorption of overhead .

#### **UNIT- IV**

Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production).

#### **UNIT- V**

Contract costing –Meaning and Features of Contract Costing, Contract v/s Job Costing , Treatment of Profit on Incomplete Contracts as Credited Profit and Reserve Profit, Value of Work-in-progress and Practical Problems on Preparation of Contract Account and Balance Sheet. Reconciliation of Cost and Financial accounts.

**TEXT BOOKS:**

1. *Reddy, T.S., and Hari Prasad Reddy, Y.* 2014. **Cost Accounting**, Margham Publications Chennai.
2. *Jain, S.P and Narang, K.L.,* 2012. **Cost Accounting**, Kalyani Publishers, New Delhi.

**REFERENCE BOOKS:**

1. *Iyyengar, S.P.* 2005. **Cost Accounting Principles and Practice**, Sultan Chand Company Ltd., New Delhi.
2. *Pillai, R.S.N., and Bagavathi.* 2004. **Cost Accounting**, Sultan Chand and Company Ltd., New Delhi.

<b>15UCM33P</b>	<b>CORE LAB - III: COMPUTER APPLICATIONS</b>	<b>SEMESTER -III</b>
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**Total Credits: 2**  
**Hours Per Week: 4**

## CONTENTS

### ORACLE - SQL

1. Preparation of table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

### Queries:

- Displaying all the records of the company which are in the ascending order of GP percent.
  - Displaying the name of the company whose supplier name is "Telco".
  - Displaying the details of the company whose GP percent is greater than 20 and order by GP Percent.
  - Displaying the detail of the company having the employee ranging from 300 to 1000.
  - Displaying the name of the company whose supplier is same as the Tata's.
2. Preparation of table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

### Queries

- a) Displaying the name of the employee whose salary is greater than Rs.10,000
- b) Displaying the details of employees in ascending order according to Employee Code.
- c) Displaying the total salary of the employees whose grade is "A"
- d) Displaying the details of the employee earning the highest salary.
- e) Displaying the names of the employees who earn more than "Ravi"

3. Preparation of table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

### Queries:

- a) Calculating the average percentage of students.
- b) Displaying the names of the students whose percentage is greater than 80.
- c) Displaying the details of the student who got the highest percentage.
- d) Displaying the details of the students whose percentage is between 50 and 70.
- e) Displaying the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Preparation of table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

**Queries:**

- a) Using update statements calculate the total amount and then select the record.
  - b) Selecting the records whose unit of measure is "Kg".
  - c) Selecting the records whose quantity is greater than 10 and less than or equal to 20.
  - d) Calculating the entire total amount by using sum operation.
  - e) Calculating the number of records whose unit price is greater than 50 with count operation.
5. Preparation of table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

**Queries:**

- a) Updating the records to calculate the net pay.
- b) Arranging the records of the employees in ascending order of their net pay.
- c) displaying the details of the employees whose department is "Sales".
- d) Selecting the details of employees whose HRA  $\geq$  1000 and DA  $\leq$  900.
- e) Selecting the records in descending order.

6. Preparation of Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

**Queries:**

- a) Inserting the records into the table publisher and book.
- b) Designing the structure of the tables.
- c) Displaying the details of the book with the title "DBMS".
- d) Displaying the details of the book with price>300.
- e) Displaying the details of the book with publisher name "Kalyani".
- f) Selecting the book code, book title, publisher city is "Delhi".
- g) Selecting the book code, book title and sort by book price.
- h) Counting the number of books of publisher starts with "Sultan chand".
- i) Search the name of the publisher starting with "S".

7. Preparation of table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

**Queries:**

- a) Inserting the records into the table.
- b) Designing the structure of the table.
- c) Displaying the records of Deposit and Loan.
- d) Finding out the number of loans with amount between 10000 and 50000.
- e) List in the alphabetical order the names of all customers who have a loan the Coimbatore branch.
- f) Find the average account balance at the Coimbatore branch.
- g) Updating deposits to add interest at 5% to the balance.
- h) Arranging the records in descending order of the loan amount.
- i) Finding the total amount of deposit in 'Erode' branch.

<b>15UCM3AA</b>	<b>ALLIED-III : MANAGERIAL ECONOMICS</b>	<b>SEMESTER -III</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

**OBJECTIVES:**

1. To make the students to understand the tools, the techniques and economic analysis applied in the art of managerial decisions.
2. To make the students understand and apply principles and tools in the field of Economics.

**CONTENTS**

**UNIT-I**

Managerial Economics – Meaning and Definition – Nature and Scope– Distinction between managerial economics and business economics – Economic Theory – Divisions – Goals of a firm–Role of managerial Economist.

**UNIT-II**

Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand – Price, Income and Cross Demand – Demand Estimation and Demand Forecasting – Demand Distinctions. Supply – Determinants of Supply.

**UNIT-III**

Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

**UNIT-IV**

Markets – Forms of Market – Characteristics – Pricing Methods – Objects of pricing policies – Practices – Government intervention in Market.

**UNIT-V**

Price Theory – Perfect Competition – Monopoly – Monopolistic – Features – Price output determination– Meaning and Features of Oligopoly, Monopsony, Duopoly.



**TEXT BOOKS:**

1. *Sankaran, S.* 2006. **Managerial Economics** [Fifth Edition]. Margham Publications, Chennai.
2. *Varshney, R.L., and. Maheshwari, K.L.* 2004. **Managerial Economics** [Eighteenth Edition]. Sultan Chand and Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. *Cauvery, R., SudhaNayak, U.K., Girijaand, M., and Meenakshi, R.* 2010. **Managerial Economics** [Third Edition]. Sultan Chand and Company Ltd., New Delhi.
2. *Mehta, P.L.* 2010. **Managerial Economics** [Sixteenth Edition]. Sultan Chand and Company Ltd., New Delhi.

<b>15UCM3SA</b>	<b>SKILL BASED SUBJECT- I: COMMERCIAL LAW</b>	<b>SEMESTER -III</b>
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**Total Credits:3**  
**Hours Per Week:3**

### **OBJECTIVES:**

1. To enlighten the students knowledge on the basic Business Law
2. To have a thorough knowledge on fundamental concepts of Law of Contract and relevant laws.

### **CONTENTS**

#### **UNIT - I**

Law - Meaning - Law of Contract - Essential Elements of Valid Contract - Types of Contracts - Offer - Legal Rules relating to Offer - Acceptance - Essentials of Valid Acceptance - Revocation of Offer and Acceptance.

#### **UNIT-II**

Consideration - Essentials of Valid Consideration -No consideration No contract- Capacity to Contract - Law relating to Minor, Persons of Unsound Mind - Persons Disqualified by Law.

#### **UNIT - III**

Performance of Contract - Modes of Performance Essentials of a valid Tender- Time as the essence of the contract - Quasi-Contract -Features- Differences between Quasi contract and Contract- Types - Discharge of Contract - Modes of Discharge - Remedies for Breach of Contract.

#### **UNIT - IV**

Contract of Indemnity and Guarantee -Rights of an indemnity holder, Essentials of a valid contract of Indemnity and guarantee - Bailment and Pledge- Kinds- Rights and duties of Bailor and Bailee.

#### **UNIT - V**

Sale of Goods Act - Goods - Classification of Goods - Sale and Agreement to Sell - Conditions and Warranties - Distinguish between Condition and Warranty - Remedies on breach of condition - Consequences on Breach of Warranty - Law of Carriage of Goods.

**TEXT BOOKS:**

1. *Kapoor, N.D.* 1996. **Business Law** [Second Edition]. Sultan Chand & Company Ltd ., New Delhi.
2. *Pillai, R.S.N., and Bagavathi, V.* 1996. **Business Law** [Second Edition]. Sultan Chand & Company Ltd ., New Delhi.

**REFERENCE BOOKS:**

1. *Kapoor, N.D.* 2004. **Elements of Mercantile Law** [Twenty-eighth Edition]. Sultan Chand & Company Ltd ., New Delhi.
2. *Kuchhal, M.C.* 2013. **Merchanthile Law** [Eighth Edition]. Vikas Publications, New Delhi .

<b>15UCM43A</b>	<b>CORE-VII: MANAGEMENT ACCOUNTING</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 40% theory and 60% problem**

### **OBJECTIVES:**

1. To enable the students to understand the conceptual framework of Management Accounting
2. To acquaint the students, Management Accounting Techniques and the tools that facilitates managerial decision - making.

### **CONTENTS**

#### **UNIT- I**

Management Accounting - Meaning - Definition - Characteristics - Scope - Objectives and Functions - Distinction between Financial Accounting, Cost Accounting and management accounting - Advantages and limitations. Financial statement analysis -Techniques of Financial statement analysis - Comparative statement - Common size statement -Trend analysis.

#### **UNIT- II**

Ratio Analysis - Meaning -Advantages -Limitations - Classification of Ratios - Analysis of liquidity - Solvency and Profitability - Construction of Balance Sheet.

#### **UNIT- III**

Fund Flow and Cash Flow Analysis: Importance - Limitations - Preparation of schedule of changes in working capital - Calculation of funds from operation - Simple fund flow statement. Cash flow statement -Meaning - Importance -Difference between fund flow and cash flow analysis - Computations of Cash flow statements (Simple problems only).

#### **UNIT- IV**

Working Capital - Concepts and Classifications - Determinants of Working Capital - Computation of Working capital requirements. Marginal costing and Break Even Analysis - Significance and limitations of marginal costing.

## **UNIT- V**

Budgeting and Budgetary control – Essentials – Classification of Budgets – Preparation of Production budget, Cash budget, Sales budget, Purchase budget, material budget, flexible budget – Zero Based Budgeting.

### **TEXT BOOKS:**

1. *Jain S.P. and Narang, K.L.* 2001. **Cost and Management Accounting.** Kalyani Publishers, New Delhi.
2. *Sharma, R.K and Gupta, S.K.* 2006. **Management Accounting.** Kalyani Publishers, New Delhi.

### **REFERENCE BOOKS:**

1. *Maheswari, S.N,* 2004. **Management Accounting.** Sultan Chand & Sons, New Delhi.
2. *Shashi, K Gupta.* 2000. **Management Accounting.** Sriram Publications, Trichy.

<b>15UCM43B</b>	<b>CORE -VIII :OBJECT ORIENTED PROGRAMMING WITH C++</b>	<b>SEMESTER - IV</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To promote the knowledge of OOPs Concepts through C++
2. The student must be able to construct an Application with C++.

**CONTENTS**

**UNIT - I**

OOPs, A New Paradigm - Evaluation of Programming Paradigm - Objects - Classes - Multiple Viewing of the Same Object - Encapsulation and Data Abstraction - Inheritance - Delegation - Object Composition - Polymorphism - Message Communication - Popular OOPs Languages - Merits and Demerits of OOPs Methodology - Application of OOPs.

**UNIT -II**

Application of C++ - Structure of C++ Program - Tokens, Expression -Basic Data Types - Symbolic Constants - Declaring Data Types - Reference Variables - Operator in C++ - Scope Resolution Operator - Expressions and Implicit Conversions - Control Structures - Functions in C++ - Call by Reference - Call by Value - Inline Functions - Default Arguments - Constant Arguments - Classes and Objects - Defining Member Functions - Nesting Member Function - Private Member Function - Static Member Function.

**UNIT - III**

Array of Objects - Friend Function - Returning Objects - Constant Member Function - Pointer to Members - Constructors with Default Arguments - Copy Constructor - Dynamic Constructor - Destructor - Operator Overloading and Type Conversions - Rules for Operator Overloading - Function Overloading - Function Overloading with Arguments - Special Features of Function Overloading.

**UNIT - IV**

Inheritance - Single Inheritance - Types of Base Classes - Types of Derivation - Public - Private - Protected Inheritance - Multilevel Inheritance - Multiple Inheritance - Hierarchical Inheritance - Hybrid Inheritance - Polymorphism - Virtual Functions - Pure Virtual Function-Pointer to Derived Classes.

## **UNIT - V**

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

### **TEXT BOOKS:**

- 1 *Balagurusamy, E.* 2003. **Object Oriented Programming with C++**. [Second Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.
- 2 *Venugopal, K.R., Rajkumar., and Ravishankar, T.* 2002. **Mastering C++**. [Fourth Edition]. Tata McGraw Hill Publishing Company Limited., New Delhi.

### **REFERENCE BOOKS:**

- 1 *Ashok, N. Kamthane.* 2005. **ANSI and Turbo C++** [First Edition]. Pearson Education, New Delhi.
- 2 *Ravichandran, D.* 2002. **Programming with C++** [First Edition]. Tata McGraw Hill Publishing Company Limited., New Delhi.

<b>15UCM43C</b>	<b>CORE -IX : EXECUTIVE BUSINESS COMMUNICATION</b>	<b>SEMESTER -IV</b>
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**Total Credits:3**  
**Hours Per Week:3**

### **OBJECTIVES:**

1. To develop the written and oral Business Communication Skills.
2. To adapt to the present needs of the business world.

### **CONTENTS**

#### **UNIT - I**

Business Communication: Meaning -Objectives of Communication-Barriers to Communication- Importance of Effective Business Communication-Modern Communication Methods - Business Letters : Need - Functions - Kinds - Essentials of Effective Business Letters - Layout.

#### **UNIT - II**

Trade Enquiries -Offers and Quotation- Orders and their Execution -Defective order-Delay in execution- Credit and Status Enquiries -Trade and bank reference - Complaints and Adjustments - Collection Letters -Collection series - Sales Letters -Objectives and functions - Circular Letters.

#### **UNIT - III**

Banking Correspondence - Correspondence with the customers - Opening of bank account - Requisition for stop payment - Request for overdraft - Request for ATM Password-Correspondence with the head office and with other banks.

#### **UNIT - IV**

Insurance Correspondence - Fire, Marine and life insurance - Agency Correspondence.

#### **UNIT - V**

Application Letters - Preparation of Resume - Interview: Meaning - Objectives and Techniques of various types of Interviews - Public Speech - Characteristics of a good speech- Business Report Presentations.



**TEXT BOOKS:**

- 1 *Namita Gopal*. 2009. **Business Communication** [First Edition]. New Age International Publishers., NewDelhi.
- 2 *Rajendra Pal and Korlahalli,J.S* 2009.“**Essentials of Business Communication** [Twelfth Edition]. Sultan Chand & Company Ltd., New Delhi.

**REFERENCE BOOKS:**

- 1 *Ramesh, M., & Pattanshetti., C.C*, 2011. **Business Communication** [Twenty Eighth Edition]. R.Chand & Co, New Delhi.
- 2 *Rodriques, M.V.* 2003. **Effective Business Communication** [First Edition]. Concept Publishing Company, NewDelhi.

<b>15UCM43P</b>	<b>CORE LAB-IV: COMPUTER APPLICATIONS</b>	<b>SEMESTER -IV</b>
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**Total Credits: 2**  
**Hours Per Week: 4**

### **OOPS WITH C++**

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method ( Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' Payroll statement (using control structures).
5. Program to calculate Simple Interest and Compound Interest (using nested class).
6. Program to calculate Net Income of a Family (using friend function in two classes).
7. Program to print the book list of library (using array of objects).
8. Program to prepare Cost sheet (using inheritance).
9. Program to calculate Margin of Safety (using multilevel inheritance).
10. Program for Bank Transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and preparation of Marks slip by access in the file.

<b>15UCM4AA</b>	<b>ALLIED- IV : PRINCIPLES OF AUDITING</b>	<b>SEMESTER -IV</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To familiarize the students with the Principles of auditing.
2. To have a thorough knowledge on fundamental concepts of Auditing.

**CONTENTS**

**UNIT - I**

Auditing- Origin - Definition - Objectives - Types -Differences between Auditing and Investigation- Advantages and Limitations - Qualities of an Auditor - Audit Programmes- Advantages and Disadvantages.

**UNIT - II**

Internal Control - Internal Check and Internal Audit -Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

**UNIT - III**

Verification and Valuation of Assets and Liabilities - Auditors position regarding the valuation and verifications of Assets and Liabilities - Depreciation - Reserves and Provisions - Differences between General Reserve and Provision-Secret Reserves- Objects- Objections- Duties of an auditor with the secret reserve.

**UNIT - IV**

Audit of Joint Stock Companies - Qualification - Disqualifications - Various modes of Appointment of Company Auditor - Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types

**UNIT- V**

Investigation - Objectives of Investigation - Different classes of Investigation- Differences between investigation and auditing- Audit of Computerized Accounts - Electronic Auditing - Investigation under the provisions of Companies Act.

**TEXT BOOKS:**

1. *Dinkar Pagaren*, 2000. **Principles of Auditing** [Eighth Edition]. Sultan Chand & Company Ltd., New Delhi.
2. *Tandon, B.N., Sudharsanam, S., and Sudharabahu, S.* 2009. **Practical Auditing** [First Edition]. Sultan Chand Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. *Kamal Gupta*. 1997. **Auditing** [Second Edition]. Tata Mcgraw Hill Publications, New Delhi
2. *Pradeep Kumar, Baldev Sachdeva, and Jagwant Singh*. 2014. **Auditing Principle and Practices**. [First Edition]. Kalyani Publishers, New Delhi.

15UCM4SA	<b>SKILL BASED SUBJECT - II: COMPANY LAW</b>	<b>SEMESTER -IV</b>
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**Total Credits: 3**  
**Hours Per Week: 3**

**OBJECTIVES:**

1. To enlighten the students knowledge on Companies Act.
2. To have a thorough knowledge on formation of company, documents required and acts pertaining to it.

**CONTENTS**

**UNIT - I**

Company - Definition - Characteristics - Kinds - Company distinguished from partnership- Privileges of Private Company - Formation of a Company-Procedure of Incorporation- Certificate of Incorporation.

**UNIT - II**

Memorandum of Association - Meaning - Purpose - Contents - Articles of Association - Meaning - Forms - Contents.

**UNIT - III**

Prospectus - Definition - Contents - Deemed Prospectus - Misstatement in Prospectus -- Kinds of Shares and Debentures- Preference shares- Equity shares- Sweat Equity shares- Bonus shares- Guidelines of SEBI for Bonus shares.

**UNIT - IV**

Director and Secretary - Qualification and Disqualification - Appointment - Removal - Remuneration - Powers, Duties and Liabilities - Agenda - Minutes.

**UNIT - V**

Meetings - Requisites of Valid Meeting - Types of Meeting - Winding up - Meaning - Modes of Winding Up - Winding up by the Court - Voluntary winding up - Winding up subject to the Supervision of the court.

**TEXT BOOKS:**

1. *Bagrial, A.K.* 2013. **Company Law** [Twelveth Edition]. Vikas Publishing House, New Delhi.
2. *Kapoor, N.D.*, 2006. **Company Law** [Twenty Seventh Editions]. Sultan Chand & Company Ltd, New Delhi.

**REFERENCE BOOKS:**

1. *Avtar Singh.* 2015. **Company Law**, [sixteenth Edition]. Eastern Book Company, U.P.
2. *Gosh, P.K., Bala Chandran.V., and CGower L.C.B.* 2000. **Company Law and Practice** [Fourteenth Edition]. Sultan Chand & Company Ltd, New Delhi.

15UCM53A	<b>CORE - X : CORPORATE ACCOUNTING</b>	<b>SEMESTER - V</b>
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**Total Credits: 4**

**Hours Per Week: 6**

**Note: The question paper shall cover 20% theory and 80% problem**

### **OBJECTIVES:**

1. To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.
2. To provide adequate knowledge accounting practice prevailing in the corporate.

### **CONTENTS**

#### **UNIT - I**

Introduction–types of shares: Issue of Shares at par, Premium and at Discount – Forfeiture and Reissue of Shares–Rights issue –Underwriting of Issue of Shares.

#### **UNIT - II**

Redemption of Preference Shares. Debentures –Issue and Redemption of Debentures –Redemption out of profits –sinking fund method/Recording of transactions.

#### **UNIT - III**

Final Accounts of Companies – Preparation of Final Accounts –Provisions relating to preparation of final accounts –Profit and loss account and balance sheet Calculation of Managerial remuneration.

#### **UNIT - IV**

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares. – Normal Profit Method, Super Profits Method – Capitalization Method, Valuation of shares – Need for Valuation – Methods of Valuation – Net assets method, Yield basis method, Fair value method.

#### **UNIT - V**

Liquidation Meaning – Types of Liquidation of Companies – Preparation of statement of affairs Liquidator's final statement of account – Deficiency accounts.

**TEXT BOOKS:**

1. *Gupta,R.L., & Radhaswamy,M.* 2006. **Corporate Accounts** [Thirteenth Revised Edition]. Sultan Chand & Company Ltd, New Delhi.
2. *Reddy,T.S., & Murthy,A.* 2010. **Corporate Accounting** [Sixth Edition]. Margham Publicatuions, Chennai.

**REFERENCE BOOKS:**

1. *Jain,S.P. & Narang,K.L.* 2002. **Advanced Accounting**. Kalyani Publications, New Delhi.
2. *Arulanandam,M.A, Raman,K.S.,* 2003. **Advanced Accountancy**, Part-I, Himalaya Publications, New Delhi.



<b>15UCM53B</b>	<b>CORE- XI: PRINCIPLES OF MANAGEMENT</b>	<b>SEMESTER-V</b>
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**Total Credits:3**  
**Hours Per Week:3**

**OBJECTIVES:**

1. To provide insight about the elements of effective management.
2. To impart knowledge to students about the various tools and techniques in management.

**CONTENTS**

**UNIT- I**

Definition of Management – Management and Administration – Nature and Scope of Management – Functions of Management – Contribution of F.W. Taylor – Henry Fayol.

**UNIT -II**

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

**UNIT -III**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart – Staffing.

**UNIT -IV**

Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

**UNIT -V**

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

**TEXT BOOKS:**

1. *Dinkar Pagare*, 2013. **Principles of Management** [Fifthth Edition]. Sultan chand & Sons.
2. *Prasad.L.M.* 2004. **Principles of Management** [Sixth Edition]. Sultan Chand & Company Ltd, New Delhi.

**REFERENCE BOOKS:**

1. *Gupta,C.B*, 2011. **Business Management** [Eighth Edition]. Sultan Chand & Company Ltd, New Delhi.
2. *Tripath,P.C., Reddy,R.N*, 2008. **Principles of Management** [Fourth Edition]. The Mcgraw-Hill Company.

15UCM53C	CORE - XII : E-COMMERCE	SEMESTER-V
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**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES:**

1. To enable the students to understand the technology of E-Commerce for Business Application.
2. To enable awareness on the Application of E-Commerce.

**CONTENTS**

**UNIT- I**

E-Commerce-Framework-Classification of electronic commerce -Anatomy of -Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

**UNIT- II**

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

**UNIT -III**

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web

**UNIT- IV**

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

**UNIT -V**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective-Mercantile Models from the Merchants Perspective - E-Marketing: Electronic Agents - Electronic Advertising.

**TEXT BOOKS:**

1. *Bharat Bhasker*. 2009. **Electronic Commerce** [Third Edition]. Tata Mc Graw Hill Publishing Co Ltd., New Delhi.
2. *Ravi Kalakota and Andrew B, Whinston*. 2013. **Frontiers of Electronic Commerce** [Fourteenth Edition]. Dorling Kindersley (India) Pvt.Ltd.

**REFERENCE BOOKS:**

1. *Daniel Minoli and Emma Minoli*, 2007. **Web Commerce Technology Handbook** [Thirteenth Edition]. Tata McGraw Hill Publishing, New Delhi.
2. *Elias M Awad*. 2009. **E-Commerce From vision to Fulfillment** [Third Edition]. PHI Publishing, New Delhi.

<b>15UCM53D</b>	<b>CORE -XIII : SOFTWARE DEVELOPMENT WITH VISUAL BASIC</b>	<b>SEMESTER-V</b>
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**Total Credits: 4**  
**Hours Per Week: 4**

**OBJECTIVES:**

1. To enable the students to develop a front end tool for Customer Interaction in Business.
2. The student must be able to develop an application using Visual Basic.

**CONTENTS**

**UNIT - I**

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE)– Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms – Variables – Scope of Variables – Constants – Data Types.

**UNIT - II**

Functions – Procedures – Control Structure: If – Switch – Select – For – While – Do While – Arrays – User Defined Data Types – Data Type Conversions – Operators – String Functions – Date and Time Functions.

**UNIT - III**

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box – Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes .

**UNIT-IV**

Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus: File – Edit – View – Project – Debug – Run – Add Ins – Help. Menu Editor: Menu creation –Create new menu– Create sub menu– Create shortcut menu. Data Controls: Data Access Objects (DAO) – Accessing and Manipulating Databases.

## UNIT - V

Record set: Types of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records – Data Report: Data Environment – Report – Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

### TEXT BOOKS:

1. *Gary Cornell*. 1999. **Visual Basic 6 From the Ground up** [First Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. *Parteek Bhatia., Ranjit Singh., Sanjeev Dutta., and Ravneet Kaur Bhatia* **Simplified Approach to Visual Basic**. [Edition 2014]. Kalyani publisher New Delhi.

### REFERENCE BOOKS:

1. *Sabarigirivasan, J.* 2006. **Visual Basic 6.0 An Interactive Approach** [Second Edition]. HSI Publication.
2. *Steven Holzner*. 2002. **VB 6 Programming Black Book** [First Edition]. Dream Tech Press, New Delhi.
3. *Krishnan, N & Saravanan, N.* 2001. **Visual Basic 6.0 in 30 days**. [First Edition]. Scitech Publications, India Pvt Ltd., Chennai.

<b>15UCM53P</b>	<b>CORE LAB -V: COMPUTER APPLICATIONS</b>	<b>SEMESTER-V</b>
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**Total Credits: 2**  
**Hours Per Week: 4**

### **VISUAL BASIC**

1. Preparation of form with text box to perform the alignment and format function.
2. Preparation of form to display the list of products by declaring array function.
3. Preparation of form to calculate capital budgeting technique by declaring finance unction and variable declaration using option button (Radio/Check box).
4. Preparation of form to display an advertisement banner using image box control with string function.
5. Preparation of form to compute cost of capital using finance function in visual basic using check box.
6. Preparation of form to perform working capital analysis by declaring finance function using flexes grid control.
7. Preparation of form to display Break-even analysis using line and chart controls, by declaring variables.
8. Preparation of form to present product details like purchases, sales, profit etc by declaring array functions and present the details in a rich text box(RTF).
9. Preparation of form to display Product Life Cycle using slider control.
10. Preparation of Pay Slip for an organization and create a data base using SQL and Data Control.
11. Preparation of form to display the highlights of the budget using option button and animation.
12. Preparation of supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
13. Preparation of form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
14. Preparation of form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
15. Preparation of form to display tree view and list of folders and files from a directory of an organization.

<b>15UCM5SA</b>	<b>SKILL BASED SUBJECT - III: BANKING THEORY</b>	<b>SEMESTER -V</b>
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**Total Credits: 3**  
**Hours Per Week: 3**

**OBJECTIVES:**

1. To provide in depth knowledge in the field of banking.
2. To provide in depth knowledge in the field of Indian money markets.

**CONTENTS**

**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 - Credit Creation by commercial Banks.

**UNIT- II**

Recent Trades in Indian Banking - Automated teller Machines - Merchant Banking - Mutual Fund - Factoring Services - Customer Services - Credit Cards - E-banking - Mobile Banking - Home 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**

Indian Money Market - Organized and Unorganized Part - Deficiencies of the Indian Money Market - Comparison with British and American Money Markets.

**UNIT- V**

State Bank of India - Its special place in the banking scene - Commercial banks and rural financing - Regional Rural Banks - Development banking - IDBI - ICICI - New Generation Private Banks.



**TEXT BOOKS:**

1. *Natarajan,S., Kandasamy,K.P., and Parameswaran,R., 2010. **Indian banking.** Sultan Chand & Company Ltd., New Delhi..*
2. *Sundharam and Varshney 2010. **Banking theory law and practice. [Nineteenth Edition].** Sultan Chand & Company Ltd., New Delhi.*

**REFERENCE BOOKS:**

1. *Gordon,E., and Natarajan,K.,2014. **Banking Theory Law and Practice** [Twenty fourth Edition].Himalaya Publishing House Pvt. Ltd.,*
2. *Sundharam,K.P.M., and Sundharam,E.N, 1996. **Modern Banking** [Eleventh Edition]. Sultan Chand & Company Ltd, New Delhi.*

<b>15UCM63A</b>	<b>CORE-XIV : MANAGEMENT INFORMATION SYSTEM</b>	<b>SEMESTER -VI</b>
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**Total Credits:4**  
**Hours Per Week:6**

### **OBJECTIVES:**

1. To know the Integration of Business Information through Computers.
2. After the successful completion of the course the student must be aware of utilization of business information for decision making.

### **CONTENTS**

#### **UNIT- I**

Management Information System : Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Inputs–Outputs–Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation – Centralisation Vs. Decentralisation of MIS. support – Limitations of MIS.

#### **UNIT- II**

System Concepts – Elements of a System– Characteristics of a system – MIS Structures–Types of System– Operations Support System–Management Support System–Categories of Information System – System Development Life Cycle – System Enhancement.

#### **UNIT- III**

Information Systems in Business and Management : Transaction Processing System : Information Repeating and Executive Information System–Enterprise Resource Planning Systems.

#### **UNIT -IV**

Database Management Systems – Data Communications System–Conceptual Presentation – Client Server Architectures Networks – Business Process Re–Engineering [BPR].

## UNIT- V

Functional Management Information System : Financial – Accounting – Marketing– Planning Systems–Sales and Marketing Control Systems–Production – Human resource – Training and Development Business Process Outsourcing.

### TEXT BOOKS:

1. *Amanjindal*, 2010. **Management Information System** [First Edition]. Kalyani Publishers New Delhi.
2. *Gorden,B Davis., and Margrethe,H Olson* 2004, **Management Information System**, [First Edition]. Tata Mc. Graw Hill Publications, New Delhi.

### REFERENCE BOOKS:

1. *Gupta,A.K.* 2014. **Management Information System** [Third Edition]. Sultan Chand & Company Ltd., New Delhi.
2. *Kenneth Laudon.* 2012. **Essentials of Management Information Systems** [First Edition]. Pearson, New Delhi.

<b>15UCM63B</b>	<b>CORE -XV: INTERNET AND WEB DESIGNING</b>	<b>SEMESTER-VI</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES:**

1. To know the working of Internet, uses of search engines and procedure to develop a web page.
2. To know the concepts of Internet and design a Web Page.

### **CONTENTS**

#### **UNIT - I**

Introduction to Internet - Internet Access / Dial-Up Connection - Internet Services Features - World Wide Web (WWW) - Web Page - Hyper Text - HTML Tags - Net Surfing - Internet/Web Browsing - Browser - Internet Addressing - IP Address - Domain Name - Electronic Mail - Uniform Resource Locator (URL) - Internet Protocols -TCP/IP - FTP - HTTP - Telnet - Gopher - WAIS.

#### **UNIT - II**

Searching the Web - Web Index - Web Search Engine - Web Meta - Searcher - Search Functions - Search Engines - Meta Search Sites - Directories and Indexes - Specialized Directories - Electronic Mail (E-Mail) - E-Mail Message - Customizing E-Mail Programs - Managing Mails - Zen of E-mailing - Address Book - Signature Feature - File Attachment Facility - Setting priority - Advantages and Disadvantages of E-Mail.

#### **UNIT - III**

Introduction to HTML - HTML Code for a Web Page - Web Page Basics - Set up a Web Page - Display a Web Page in a Web Browser - Start a New Paragraph - Start a New Line - Insert Blank Spaces - Heading - Pre-format Text - Comment - Special Characters - Format Text - Emphasize - Superscript and Subscript - Font Style and Size - Color - Margins - Mono Spaced Font - Block Quote - Lists - Ordered List - Unordered List - Nested List - Definition List - Images - Add an Image - Background Image - Border - Wrap Text Around an Image - Aligning the Image - Horizontal Rule - Use Images in List - Convert an Image to GIF or JPEG.

## UNIT - IV

Links - Link to another Web Page - Link within a Web Page - Link to an Image - Link to a File - E-mail Link - Link to an FTP Site - Change Link Colors - Create Keyboard Shortcuts - Change the Tab Order - Tables - Create a Table - Add a Border - Caption - Column Groups - Row Groups - Color - Background Images - Aligning Data - Size of a Table - Size of a Cell - Span Cells - Cell Spacing and Cell Padding - Borders - Text Wrapping - Nested Tables - Wrap Text around a Table.

## UNIT - V

Sounds and Videos - Link to a Sound - Sound Considerations - Embedded Sound - Extended Video - Video Considerations - Internal Video - Introduction to Forms - Set up a Form - Text Box - Large Text Area - Check Boxes - Radio Buttons - Menu - Upload Files - Submit and Reset Button - Hidden Field - Organize Form Elements - Label Form Elements - Introduction to Frames - Creating Frames - Frame Considerations - Provide Alternative Information - Link to a Frame - Scroll Bars - Resizing Frames - Frame Borders - Frame Margins - Nested Framesets - Inline Frame.

## TEXT BOOKS:

1. *Alexis Leon. And Mathews Leon* 1998. **Internet for Everyone** [First Edition]. Leon Tech World, New Delhi.
2. *Xavier, C.* 2009. **World Wide Web Design with Html** [Ninth Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.

## REFERENCE BOOKS:

1. *David Mercer,* 2004. **HTML Introduction to Web Page Design and Development** [Fifth Edition]. Tata Mc Graw Hill Publishing Company Limited, New Delhi.
2. *Steven Holzner,* 2008. **HTML Black Book** [First Edition]. Dream tech Publication.

<b>15UCM63P</b>	<b>CORE LAB -VI : COMPUTER APPLICATIONS</b>	<b>SEMESTER-VI</b>
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**Total Credits:2**  
**Hours Per Week:4**

### **WEB DESIGNING - HTML**

1. Preparation of web pages for a business organization using HTML Frames.
2. Preparation of Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Preparation of table to display list of products using HTML Tag.
5. Preparation of document using Formatting and alignment to display Sales Letter.
6. Preparation of Resume using HTML Tag.
7. Preparation of website of your department with minimum five links using HTML.
8. Preparation of document using Form to support Local Processing of Order form.
9. Preparation of Form of the Customer Survey for the user to enter General name and address information.
10. Preparation of Frame to display a multiform document.

15UCM6SA	<b>SKILL BASED SUBJECT- IV : CYBER CRIMES AND CYBER LAW</b>	<b>SEMESTER -VI</b>
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**Total Credits:3**  
**Hours Per Week:3**

### **OBJECTIVES:**

1. To enlighten the students knowledge on the basic application of Cyber Law in e-Commerce in India.
2. The student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts.

### **CONTENTS**

#### **UNIT- I**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce-cyber law in E-Commerce-Contract Aspects.

#### **UNIT-II**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

#### **UNIT-III**

Evidence Aspects: Evidence as part of the law of procedures -Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

#### **UNIT-IV**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-Electronic Data Interchange Scenario in India

#### **UNIT- V**

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records- Electronic Governance-Digital Signature Certificates.

**TEXT BOOKS:**

1. *Kirubashini,B., and Kavitha,P.* 2013. **Cyber Law [First Edition]**. Nandhini Pathipagam, Coimbatore.
2. *Vakul Sharma.* 2008. **Handbook of Cyber Laws** [First Edition]. MacMillan India

**REFERENCE BOOKS:**

1. *Suresh, Viswanathan.T.* 2000. **The Indian Cyber Law**. Bharat Law House, New Delhi



15UCM5EA	<b>ELECTIVE -I : INCOME TAX LAW AND PRACTICE</b>	<b>SEMESTER -V</b>
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**Total Credits: 4**  
**Hours Per Week: 5**

**Note: The question paper shall cover 40% theory and 60% problem**

### **OBJECTIVES:**

1. To familiarize the students with recent amendments in Income-tax.
2. To gather in depth knowledge in provisions of income tax.

### **CONTENTS**

#### **UNIT -I**

Income Tax Act - Definition of Income - Assessment year - Previous Year - Assessee - Income - Scope - Charge of Tax - Residential Status - Individual, HUF and all other Persons - Exempted Income.

#### **UNIT- II**

Heads of Income: Income from Salaries: Characteristics of salary - Allowances - Perquisites - Profit in lieu of salary - Deductions u/s 16. Income from House Property: Types of Rental value - Determination of Annual value - Let out and Self occupied house - Deductions out of annual value.

#### **UNIT -III**

Profit and Gains of Business: Business - Allowable Expenses - Expenses expressly disallowed - Expenses disallowed in certain cases - Deemed profits - valuation of stock. Profession: Receipts and Payments.

#### **UNIT- IV**

Capital Gains: Types of capital gains - Determination of cost of acquisition and improvement - Exempted income. Income from Other Sources: General incomes - Specified incomes - Deductions U/S 57.

#### **UNIT -V**

Set off and Carry forward of losses - Deductions under Sec 80 - Assessment of Individuals.

**TEXT BOOKS:**

1. *Gaur V.P., Narang D.B., Puja Gaur and Rajeev Puri.*, 2014. **Income Tax Law and Practice** [Forty second Edition]. Kalyani publishers, New Delhi.
2. *Hariharan.N*, 2014. **Income Tax Law and Practice** [Ninth Edition]. Tata McGraw–Hill Publishing Company Limited, New Delhi.

**REFERENCE BOOKS:**

1. *Mehrotra H.C and Goyal.S.P*, 2014 **Income–Tax Law and Accounts**[Fifty Edition]. Sahitya Bhawan Publications,Agra.
2. *Vinod,K Singhania., and Monica Singhania*, 2014. **Students Guide to Income Tax** [Fifty Second Edition]. Taxman Publications Private Limited, New Delhi.

<b>15UCM5EB</b>	<b>ELECTIVE-I: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER -V</b>
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**Total Credits:4**  
**Hours Per Week:5**

### **OBJECTIVES:**

1. To enable the students to learn the concept of Entrepreneurship
2. To get Knowledge in the financial institutions, project report ,incentives and subsidies in field of Business.

### **CONTENTS**

#### **UNIT - I**

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

#### **UNIT - II**

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

#### **UNIT - III**

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIIC and commercial bank.

#### **UNIT - IV**

Institutional finance to entrepreneurs : IFCL, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

#### **UNIT - V**

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

**TEXT BOOKS:**

1. *Gupta,C.B., and Srinivasan,N.P.* 2010. **Entrepreneurial Development [Fifth Edition]**. Sultan chand and Sons, New Delhi.
2. *Khanka,S.S.,* 2014 **Entrepreneurial Development [Fourth Edition]**. Sultan chand and Sons, New Delhi.

**REFERENCE BOOKS:**

1. *Vasant desai.* 2000. **Dynamics of Entrepreneurial Development and Management [Fourth Edition]**. Himalaya publishing House, Mumbai.
2. *Renu Arora., and Sood,S.K.,* 2012. **Fundamentals of Entrepreneurship and Small Business [Revised Edition]**. Kalyani Publishers, Ludhiana.

15UCM5EC	ELECTIVE-I: MICRO FINANCE	SEMESTER -V
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**Total Credits:4**  
**Hours Per Week:5**

### **OBJECTIVES:**

1. To acquire conceptual knowledge of the micro financing system in India.
2. To provide knowledge in Income generating activities and Credit Delivery Methodology.

### **CONTENTS**

#### **UNIT - I**

Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremittances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Cooperative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Micro finance.

#### **UNIT - II**

Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring.

#### **UNIT - III**

Credit Delivery Methodology : Credit Lending Models : Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks).

#### **UNIT - IV**

Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict

resolution in Microfinance –Client impact studies measuring impact of Microfinance and Micro enterprises.

## UNIT - V

Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance- Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer.

### TEXT BOOKS:

1. *Beatriz Armendariz and Jonathan Morduch.*, 2005. **The Economics of Microfinance**, Prentice-Hall of India Pvt. Ltd., Delhi.
2. *Joanna Ledgerwood.* **Microfinance Handbook an Institutional and Financial perspective**. The World Bank, Washington, D.C.

### REFERENCE BOOKS:

1. *Prahalad, C.K.* 2006. **The Market at the Bottom of the Pyramid**, Wharton School Publishing.
2. *Malcolm Harper.* 2003. **Practical Microfinance**. Vistaar Publication, New Delhi.

<b>15UCM6EA</b>	<b>ELECTIVE II : INDIRECT TAXES</b>	<b>SEMESTER -VI</b>
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**Total Credits:4**  
**Hours Per Week:6**

### **OBJECTIVES:**

1. The Objective is to get awareness on the prevailing act related to Indirect Tax.
2. The Objective is to provide in-depth knowledge in Excise Duty, VAT, Customs Duty and CST.

### **CONTENTS**

#### **UNIT- I**

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

#### **UNIT-II**

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labeling and branding of goods- Valuation of excisable goods - Registration in Central Excise -Procedure for Registration - Automatic or Deemed Registration.

#### **UNIT-III**

VAT: Terms and Definitions - Registration of Dealers - Input and Output Tax - Exempted Sales and Zero Rated Sales- Filing of Return.

#### **UNIT-IV**

Service Tax - Basic concepts and General Principles.

#### **UNIT-V**

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

**TEXT BOOKS:**

1. *Balachandran*. 2006. **Indirect Taxation**, Sultan Chand &Co., New Delhi.
2. *Datey, V.S.* 2002. **Indirect Taxes**, Taxmann Publications (P) Ltd., New Delhi.

**REFERENCE BOOKS:**

1. *Gupta, R.L, and Gupta, V.K.* **Indirect Tax**, Sultan Chand & Co., New Delhi.



15UCM6EB	ELECTIVE II : BRAND MANAGEMENT	SEMESTER -VI
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**Total Credits:4**  
**Hours Per Week:6**

### **OBJECTIVES:**

1. To teach the importance of brand and its impacts among the customers.
2. To provide knowledge of Brand Rejuvenation and brand Strategies.

### **CONTENTS**

#### **UNIT - I**

Introduction- Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions –influencing factors.

#### **UNIT - II**

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

#### **UNIT - III**

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing – marketing finance - purchase and R & D – brand audit

#### **UNIT - IV**

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

#### **UNIT - V**

Brand Strategies: Designing and implementing branding strategies – Case studies.

### **TEXT BOOKS:**

1. *Kevin Lane Keller*. 2003. **Strategic Brand Management**, Person Education, New Delhi.
2. *Jean Noel., Kapferer*. 1992. **Strategic Brand Management**, The Free Press, New York.

**REFERENCE BOOKS:**

1. *Paul Tmeporal*. 2000. **Branding in Asia**. John Wiley & sons (P) Ltd., New York.
2. *Ramesh Kumar,S*. 2002. **Managing Indian Brands**. Vikas publishing House (P) Ltd., New Delhi.

15UCM6EC	<b>ELECTIVE II : SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER -VI</b>
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**Total Credits: 4**  
**Hours Per Week: 6**

### **OBJECTIVES:**

1. To create awareness about the supply chain activities taken in order to deliver the goods.
2. To get awareness on Procurement , Outsourcing and dimensions of customer value

### **CONTENTS**

#### **UNIT - I**

Supply Chain Management - Global Optimisation - importance - key issues - Inventory management - economic lot size model. Supply contracts - centralized vs. decentralized system

#### **UNIT - II**

Supply chain Integrates- Push, Pull strategies - Demand driven strategies - Impact on grocery industry - retail industry - distribution strategies

#### **UNIT - III**

Strategic Alliances: Frame work for strategic alliances - 3PL - merits and demerits - retailer -supplier partnership - advantages and disadvantages of RSP - distributor Integration.

#### **UNIT - IV**

Procurement and Outsourcing: Outsourcing - benefits and risks - framework for make/buy decision - e-procurement - frame work of e-procurement.

#### **UNIT - V**

Dimension of customer Value - conformance of requirement - product selection - price and brand - value added services - strategic pricing - smart pricing - customer value measures.

**TEXT BOOKS:**

1. *Rushton,A., Oxley,J., and Croucher,P.* 2000. **Handbook of Logistics and Distribution** [ Second Edition]. Management. Kogan Page.
2. *David Simchi-Levi., Kamisnsky., Philip and Simchi-Levi Edith.* 2004. **Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies** [Second Edition]. McGraw Hill Publication.

**REFERENCE BOOKS:**

1. *Agrawal. D. K.* 2009. **Textbook of Logistics and Supply Chain Management** [First Edition]. Macmillan Publishers India limited.

<b>15UCM6ED</b>	<b>ELECTIVE III : BUSINESS FINANCE</b>	<b>SEMESTER -VI</b>
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**Total Credits:4**  
**Hours Per Week:6**

### **OBJECTIVES:**

1. To make the student understand the concept of Business Finance.
2. To make the student understand the concept of the Application of Finance to Business.

### **CONTENTS**

#### **UNIT - I**

Business Finance: Introduction - Meaning - Concepts - Scope -Objectives of Financial Management-Profit Maximisation and Wealth Maximisation-Function of Finance-Traditional and Modern Concepts - Functions of a Finance Manager.

#### **UNIT - II**

Financial Plan: Meaning - Concept - Objectives -Characteristics of Financial Plan-Types of Financial Plan - Steps in Financial Planning - Significance of Financial Planning - Estimating long term and short term financial needs-Limitations of Financial Planning.

#### **UNIT - III**

Cost Theory - Earning Theory - Over Capitalisation - Causes of Over Capitalisation - Effects of Over Capitalisation - Remedies for Over Capitalisation - Under Capitalisation - Causes Capitalisation - Meaning - Modern Concept of Capitalisation-Bases of Capitalisation - of Under Capitalisation - Effects of Under Capitalisation - Remedies for Under Capitalisation-Watered Stock - Causes of Watered Stock -Watered Stock Vs. Over Capitalization - Over Trading and Under Trading.

#### **UNIT - IV**

Capital Structure - Cardinal Principles of Capital structure - Trading on Equity - Theories of Capital Structure-Net income approach-Net operating income approach-The traditional approach-Modigliani and Miller approach-Factors determining the Capital Structure- Cost of Capital - Concept - Importance - Classification of Cost- Calculation of Individual and Composite Cost of Capital.

## UNIT - V

Sources and Forms of Finance: Equity Shares, Preference Shares–Types of Preference Shares, Bonds, Debentures – Types of Debentures – Retained Earnings – Fixed Deposits – Features – Advantages and Disadvantages – Lease Financing: Meaning – Features – Forms – Merits and Demerits.

### TEXT BOOKS:

1. *Murthy. A,* 2010. **Financial Management** [First Edition]. Margham Publication, Chennai.
2. *Shashi,K.Gupta., and Anuj Gupta.* 2010. **Business Finance** [First Edition]. Kalyani Publishers, New Delhi.

### REFERENCE BOOKS:

1. *Khan,M.Y., and Jain,P.K.* 2010. **Financial Management** [Fifth Edition]. The Mcgraw Hill Companies.
2. *Maheshwari,S.N.* 2006. **Financial Management Principles and Practice** [Sixth Edition]. Sultan Chand & Company Ltd., New Delhi.

<b>15UCM6EE</b>	<b>ELECTIVE III : FINANCIAL MARKETS</b>	<b>SEMESTER -VI</b>
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**Total Credits:4**  
**Hours Per Week:6**

**OBJECTIVES :**

1. To create awareness about the role and importance of Corporate Financing.
2. To enable the students to know the functioning of Indian Financial Markets and Institutions.

**CONTENTS**

**UNIT - I**

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

**UNIT - II**

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking – Role and Functions of Merchant Bankers in India – Under writing.

**UNIT - III**

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

**UNIT - IV**

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

**UNIT - V**

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India.

**TEXT BOOKS:**

1. *Gurusamy,S.* 2009. **Indian Financial System** [Second Edition]. Tata Mc Graw-Hill Publishing Company Ltd., New Delhi.
2. *Shasi,K.Gupta., and Nisha Aggarwal* 2013. **Financial Institutions and Markets** [fourth Edition]. **Kalyani Publishers, Ludhiana.**

**REFERENCE BOOKS:**

1. *Punithavathy pannndian.* 2009. **Financial Services and Markets** [First Edition]. Vikas Publishing House Pvt Ltd.,
2. *Clifford Gomez.* 2010. **Financial Markets, Institutions and Financial Services,** [Third Edition]. PHI Learning Pvt Ltd., New Delhi.



<b>15UED34O</b>	<b>NMEC - I : ACCOUNTING FOR DECISION MAKERS</b>	<b>SEMESTER III</b>
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**Total Credits: 2**

**Hours Per Week: 2**

**Note: The question paper shall cover 20% theory and 80% problems (simple)**

### **OBJECTIVES:**

1. To make the students learn the Concepts and Conventions of Accounting and Basic Accounting Framework

### **CONTENTS**

#### **UNIT- I**

Fundamentals of Book Keeping – Double entry system – Journal – Ledger.

#### **UNIT-II**

Trial Balance – final Accounts of a Sole Trader without adjustments

#### **UNIT-III**

Cost Accounting – Element of cost – Preparation of Cost Sheet – Material Issues – LIFO –FIFO.

#### **UNIT-IV**

Management Accounting: Meaning and Nature and Scope – Marginal Costing – Break even Analysis

#### **UNIT-V**

Budgeting and budgetary control – Production budget – Cash budget – Flexible budget.

### **TEXT BOOKS:**

1. *Murthy,A.* 2014 **Financial Accounting** [6<sup>th</sup> Edition]. Margham Publishers Chennai.
2. *Vinayakam,N., Maniam,P.L., and Nagarajan,K.L.* 2013 **Principles of Accountancy** [23<sup>rd</sup> Edition] Sultan Chand & Company Ltd., New Delhi.

**REFERENCE BOOKS:**

1. *Pillai,R.S.N., and Bagavathi,V.* 2004. **Cost Accounting**. Sultan Chand and Company Ltd., New Delhi.
2. *Sharma and Gupta.S.K.* 2006. **Management Accounting**. Kalyani Publishers, New Delhi.

<b>15UED440</b>	<b>NMEC - II : E -COMMERCE</b>	<b>SEMESTER - IV</b>
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**Total Credits: 2**  
**Hours Per Week: 2**

**OBJECTIVES:**

1. To enable the students to understand the technology of E-Commerce for Business Application.
2. To enable awareness on the Application of E-Commerce.

**CONTENTS**

**UNIT- I**

E-Commerce-Benefits of E-Commerce-Traditional Commerce Vs E-Commerce- Classification of Electronic Commerce - Anatomy and Framework of E- Commerce Applications - Internet Evolution.

**UNIT- II**

Electronic Data Interchange - Benefits - EDI Security issues- Electronic Fund Transfer.

**UNIT -III**

E-Commerce Applications - E-Banking-E-Shopping-E-Booking-Electronic Agents - Electronic Advertising- E-Contract -Video on Demand -Supply Chain Management- Electronic Mail.

**UNIT -IV**

Consumer Oriented Electronic Commerce: Mercantile Process Models - Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

**UNIT- V**

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk.

**TEXT BOOKS:**

1. *Bharat Bhasker*. 2009. **Electronic Commerce** [Third Edition]. Tata Mc Graw Hill Publishing Co Ltd., New Delhi.
2. *RaviKalakota., and Andrew B.Whinston*. 2013. **Frontiers of Electronic Commerce** [Fourteenth Edition]. Dorling Kindersley (India) Pvt Ltd.,

**REFERENCE BOOKS:**

1. *Daniel Minoli., and Emma Minoli*. 2007. **Web Commerce Technology Handbook**. [Thirteenth Edition]. Tata McGraw Hill Publishing, New Delhi.
2. *Elias,M. and Awa.* .2009. **E-Commerce From vision to Fulfillment** [Third Edition]. PHI Publishing, New Delhi.

  
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