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 TamilNadu 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:

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

SCHEME OF EXAMINATIONS

Course Code	Course Title	Ins Hours/ Week	Exam Dura-tion	Exam CA	Exam ESE exam	Exam Total	Credits
First Semester							
PART -I							
16UTL11T 16UHL11H 16UML11M 16UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French – I	6	3	25	75	100	4
PART -II							
16UEG12E	English-I	6	3	25	75	100	4
PART -III							
16UCM13A	CORE- I : Principles of Accountancy	4	3	25	75	100	4
16UCM13B	CORE- II : Introduction to Information Technology	4	3	25	75	100	4
16UMA1AE	Allied -I : Mathematics for Business	4	3	25	75	100	4
15UCM13P	CORE LAB-I : Computer Applications (Ms Word, Excel & Power point)	4	3	20	30	50	2
PART -IV							
16UFC1FA	Environmental Studies	2	3	-	50	50	2
						600	24
Second Semester							
PART -I							
16UTL21T 16UHL21H 16UML21M 16UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French – II	6	3	25	75	100	4
PART -II							
16UEG22E	English - II	6	3	25	75	100	4
PART -III							
16UCM23A	CORE- III : Advanced Accounting	7	3	25	75	100	4

M. [signature] 24/06/16

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

Dr. P.R. MUTHUSWAMY.
PRINCIPAL
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Dr. NGP - Kalapatti Road
Coimbatore - 641 048
Tamilnadu, India

15UCM23P	CORE LAB - II: Computer Applications (MS Access , Tally 9.2 & Internet)	4	3	20	30	50	2
16UMA2AE	Allied- II: Statistics for Business	5	3	25	75	100	4
PART -IV							
16UFC2FA	Value Education – Human Rights	2	3	-	50	50	2
						500	20
Third Semester							
PART -III							
16UCM33A	CORE- IV : Principles of Marketing	4	3	25	75	100	4
16UCM33B	CORE -V : Database Management System	5	3	25	75	100	4
16UCM33C	CORE-VI : Cost Accounting	6	3	25	75	100	4
15UCM33P	CORE LAB – III:Computer Applications (Oracle)	4	3	20	30	50	2
16UCM3AA	Allied- III : Business Economics	4	3	25	75	100	4
PART –IV							
	NMEC: I:	2	3	-	50	50	2
15UCM3SA	Skill based Subject -1: Commercial Law	3	3	20	55	75	3
15UFC3FA 15UFC3FB 15UFC3FC 15UFC3FD 15UFC3FE	Tamil / Advanced Tamil (OR) Yoga for Human Excellence / Women's	2	3	-	50	50	2

	Rights/Constitution of India						
						625	**25**
Fourth Semester							
PART –III							
16UCM43A	CORE - VII : Management Accounting	**6**	**3**	**25**	**75**	**100**	**4**
16UCM43B	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**
16UCM43P	CORE LAB -IV : Computer Applications (C++)	**4**	**3**	**20**	**30**	**50**	**2**
16UCM4AA	Allied- IV: Principles of Auditing	**5**	**3**	**25**	**75**	**100**	**4**
PART –IV							
	NMEC: II:	**2**	**3**	**-**	**50**	**50**	**2**
16UCM4SA	Skill based Subject : II: Company Law and Secretarial Practice	**3**	**3**	**20**	**55**	**75**	**3**
15UFC4FA 15UFC4FB 15UFC4FC	Tamil /Advanced Tamil (OR) General Awareness	**2**	**3**	**-**	**50**	**50**	**2**
						600	**24**
Fifth Semester							
PART –III							
16UCM53A	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
16UCM53D	CORE- XIII : Software Development with Visual Basic	4	3	25	75	100	4
16UCM53P	CORE LAB-V : Computer Applications (Visual Basic)	4	3	20	30	50	2
	Elective – I :	5	3	25	75	100	4
16UCM53T	Industrial Training	Grade(A To C)					
PART –IV							
16UCM5SA	Skill based Subject - III: Research Methodology	3	3	20	55	75	3
						600	24
Sixth Semester							
PART –III							
15UCM63A	CORE -XIV : Management Information System	6	3	25	75	100	4
16UCM63B	CORE XV: Internet and Web Designing	5	3	25	75	100	4
15UCM63P	CORE LAB -VI : Computer Applications (HTML)	4	3	20	30	50	2
	Elective – II:	6	3	25	75	100	4
	Elective – III:	6	3	25 / 40	75 / 60	100	4
PART –IV							
16UCM6SA	Skill based Subject : IV: Cyber Crimes and Cyber Law	3	3	20	55	75	3
PART –V							
16UEX65A	Extension Activities	-		50	-	50	2
						575	23
	TOTAL					3500	140

ELECTIVE – I

(Student shall select any one of the following subject as Elective-I in Fifth semester)

S.No	Subject Code	Name of the Subject
1.	16UCM5EA	Income Tax Law & Practice
2.	16UCM5EB	Entrepreneurial Development
3.	16UCM5EC	Micro Finance

ELECTIVE – II

(Student shall select any one of the following subject as Elective-II in Sixth semester)

S.No	Subject Code	Name of the Subject
1.	16UCM6EA	Business Finance
2.	16UCM6EB	Brand Management
3.	16UCM6EC	Supply Chain Management

ELECTIVE – III

(Student shall select any one of the following subject as Elective-III in Sixth semester)

S.No	Subject Code	Name of the Subject
1.	16UCM6ED	Indirect Taxes
2.	16UCM6EE	Financial Markets
3.	16UCM6EV	Project Work

NON-MAJOR ELECTIVE COURSES OFFERED BY DEPARTMENT

- 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	16UNM34O	Business Accounting
2.	IV	16UNM44O	E- Commerce

FOR COURSE COMPLETION

Students shall complete:

- Language papers (Tamil/Malayalam/French/Hindi, English) in I and II semester.

- One Value Education and Environmental Studies in I and II semester respectively.

- Allied papers in I, II, III and IV semesters.

- Two Non Major Elective Course in the Third and fourth semester.

- Extension activity in V semester.

- Elective papers in the fifth and sixth semesters.

- An in-house project at the end of VI semester.

- Students have to complete the following –Industrial training: Subject code: **16UCM53T.** Students must undergo Industrial training for 15 – 30 days during IV Semester Summer Vacation. Evaluation of the Report done by the

- Internal and external Examiner in the V Semester. Based on their performance Grade will be awarded as A To C.

    A- 75marks and above

    B- 60-74 marks

    C- 40-59 marks

    Below 40 marks - (Reappear)

TOTAL CREDIT DISTRIBUTION

Subjects	Credits	Total		Credits	Cumulative Total
Part	4	2 X 100 =	200	08	16
Part II: English	4	2 X 100 =	200	08	
Part III:					
Core	4	13 X 100 =	1300	52	98
Core	3	2 X 75 =	150	06	
Elective	4	3 X 100 =	300	12	
Allied	4	4 X 100 =	400	16	
Core Practical	2	6 X 50 =	300	12	
Part IV:					
Language and others	2	4 X 50 =	200	08	**24**
Skill Based	3	4 X 75 =	300	12	
NMEC	2	2 X 50 =	100	4	
Part V:					
Extension	2	1 X 50 =	50	02	02
Total			3500	140	140

Extra credits

(Earning Extra credits is not mandatory for course completion)

Subject	Credit	Total credits
BEC/ Self study Paper	1	**1**
Hindi / French/ Other foreign Language approved by certified Institutions	1	**1**
Type Writing / Short Hand Course	1	**1**
Diploma/certificate/CPT/A CS Inter/ NPTEL Course	1	**1**
Representation– Academic/Sports /Social Activities/ Extra Curricular / Co-Curricular activities at University/ District/ State/ National/ International	1	**1**
Total	**5**	**5**

Rules:

The students can earn extra credits only if they complete the above during the course period (I to V semester) and based on the following criteria. Proof of Completion must be submitted in the office of the Controller of Examinations before the commencement of the VI Semester. (Earning Extra credits are not mandatory for Course completion)

1. Student can opt BEC course/ Self study course to earn one credit. They have to Enroll and complete any one of the course during their course period before fifth semester (I semester to V semester).

Self study paper offered by the Department of Commerce with Computer Applications

S. No.	Semester	Course Code	Course Title
1.	SEMESTER I To V	16UCMSS1	Principles of Taxation
2.		16UCMSS2	Banking Theory

2. Student can opt Hindi/ French/ Other foreign Language approved by certified Institutions to earn one credit. The certificate(Hindi) must be obtained from **Dakshina Bharat Hindi Prachar Sabha** and He/ she has to enroll and complete during their course period (**first to fifth semester)**

3. Student can opt for Type writing /short hand course to earn one extra credit. He/she has to enroll and complete the course during their course period to obtain certificate through **Tamil Nadu Board of Technical Education**

4. Student can opt for Diploma/certificate/CPT/ACS Inter/ NPTEL Course to earn one extra credit. Student who opt for Diploma/ Certificate course have to enroll any diploma/certificate course offered by Bharathiar University through our Institution. Student who opt for CPT/ ACS/CMA have to enroll and complete the foundation level during the course period. Students who opt for NPTEL course should complete the course certificate through NPTEL.

5. Award Winners in Academic/ Representation in Sports /Social Activities/ Extra Curricular/ Co-Curricular Activities at University/ District/ State/ National/ International level can earn one extra credit.

16UCM13A	**CORE- I:PRINCIPLES OF ACCOUNTANCY**	**SEMESTER- I**

Total Credits: 4
Hours Per Week: 4
Note: Distribution of Marks: 80% problems and 20%Theory.

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, 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 – Honor 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. *Reddy,T.S. and Murthy,A*. 2014. **Financial Accounting** [Sixth Edition]. Margham Publications, Chennai.

2. *Nagarajan*,*K.L., Vinayaka,N., and Mani P.L.* 2013*.* **Principles of Accountancy [First Edition].** Sultan Chand & Company Ltd, New Delhi.

REFERENCE BOOKS :

1. *Jain,S.P., and Narang,K.* 2005. **Financial Accounting. [**Fifth Edition]. Kalyani Publishers, Ludhiana.

2. *Grewal T.S*. 2007. **Introduction to Accountancy [**Fifth Edition]. Sultan Chand & Company Ltd , New Delhi.

16UCM13B	CORE -II: INTRODUCTION TO INFORMATION TECHNOLOGY	SEMESTER-I

Total Credits: 4
Hours Per Week: 4

OBJECTIVES :

1. To have the knowledge of computer hardware and software.

2. To know the various Operating Systems and their Processes.

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 program – Internet - Intranet - Uses of E-Mail.

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 worksheets - Editing worksheets - Adding cell border and shading working with ranges - Managing and Printing Workbook - simple calculations-copying formulas - creating charts.

UNIT–V

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

TEXT BOOKS :

1. *Sarvanakumar,R., Parameswara,R., and Jayalakshmi,T*. 2003. **Information Technology** [First Edition].Sultan Chand & Company Ltd , New Delhi.

2. *AGI Training Team*.(2011). Microsoft Office 2010 Digital classroom.Wiley Publishing,Indian Polis,Indiana

REFERENCE BOOKS:

1. *Alexis Leon and Mathews Leon*. 2014. **Fundamentals of Information Technology** [Second Edition]. Vikas Publishing House Pvt. Ltd, New Delhi.

2. *Chetan and Srivastava*. 2014. **Fundamentals of Information Technology**, [First Edition].Kalyani Publishers, New Delhi.

3. *Nagpal,D.P.* 2013. **Computer Fundamentals** [First Edition].Sultan Chand & Company Ltd , New Delhi.

16UMA1AE	ALLIED- I : MATHEMATICS FOR BUSINESS	SEMESTER-I

Total Credits: 4
Hours Per Week: 4

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

OBJECTIVES :

1. On successful completion of this course, the student should have understood the basic concepts

2. To know about how to use Mathematical Techniques to solve the modern business problems.

UNIT-I

Set Theory - Definition - Notations - Description of sets- Types of sets - Venn Diagrams - Set operations - Laws and properties of sets - Number of elements (Sums involved in two sets only)

UNIT-II

Sequence and series - Arithmetic progression - Geometric progression - Simple interest Problems- Compound interest Problems.

UNIT-III

Matrix: Basic Concepts - Types of Matrices - Addition and Multiplication of Matrices – Determinants - Crammer's Rule - Inverse of a Matrix - Matrix Method - Rank of Matrix.

UNIT-IV

Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker's Gain.

UNIT-V

Interpolation: Binomial - Newton's and Lagrange methods. (simple problems only).

TEXT BOOK :

1. *Navnitham, P.A.* 2013. **Business Mathematics & Statistics.** Jai Publishers,Trichy

REFERENCE BOOKS:

1. *Sundaresan and Jayaseelan.* 2008. **Introduction to Business Mathematics.** Sultan Chand Co & Ltd,Newdelhi.

2. *Ranganath,G.K, Sampamgiram,C.S and Rajan,Y.* 2006. **A Text book Business Mathematics.** Himalaya Publishing House.

15UCM13P	CORE LAB – I: COMPUTER APPLICATIONS (MS WORD, EXCEL AND POWER POINT)	SEMESTER– I

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 arts.

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 using 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 include 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.

16UCM23A	CORE- III: ADVANCED ACCOUNTING	SEMESTER- II

Total Credits: 4
Hours Per Week: 7
Note: The question paper shall cover 20% theory and 80% problem

OBJECTIVE :

1. To enable the students to understand the accounting aspects on 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 Installment system – Difference between Hire Purchase System and Installment 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 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 and Death of a Partner: Revaluation of Assets and Liabilities **–** Dissolution of Partnership theory only.

TEXT BOOKS :

1. *Reddy,T.S. and Murthy,A*. 2012. **Financial Accounting** [Sixth Revised Edition].Margham Publications, Chennai.

2. *Jain,S.P. and Narang,K.L.* 2005. **Financial Accounting** [Fifth Edition]. Kalyani Publishers, Ludhiana.

REFERENCE BOOK :

1. Shukla,M.C. and Grewal,T.S. 2007. **Advanced Accountancy** [Fifth Edition]. Sultan Chand & Company Ltd, New Delhi.

15UCM23P	CORE LAB – II : COMPUTER APPLICATIONS (MS ACCESS, TALLY 9.2 AND INTERNET)	SEMESTER– II

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 with 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 visit yahoo com, rediff.com, hotmail.com and google.com

6. Visit your University, College websites and collect the relevant data.

16UMA2AE	ALLIED -II :STATISTICS FOR BUSINESS	SEMESTER-II

Total Credits: 4
Hours Per Week: 5

OBJECTIVES :

1. On successful completion of this course the students shall enrich to solve the Statistical problems in commerce.

2. To know about Mathematics of Finance Statistical tools and their applications

UNIT-I

Meaning and Definition of Statistics - Collection of data - Primary and Secondary Data- Classification and Tabulation - Diagrammatic and Graphical presentation.

UNIT-II

Measures of Central tendency - Mean, Median, Mode, Geometric Mean and Harmonic Mean - Measures of Dispersion – Range - Quartile Deviation - Standard Deviation and Co-efficient of Variation (Simple Problems).

UNIT-III

Correlation -Meaning and Definition –Types of Correlation-Scatter diagram, Karl Pearson's co-efficient of Correlation - Spearman's Rank Correlation - Co-efficient of Concurrent deviation.

UNIT-IV

Regression Analysis - Meaning and definition - Method of forming regression equations -Uses of regression equations - Simple Problems.

UNIT-V

Time Series – Meaning, Uses, Components and Models – Secular Trend - Methods of estimating trend - Graphic, Semi-average, Moving average and Method of Least squares - Seasonal Variation - Method of Simple average.

TEXT BOOK :

1. *Navnitham, P.A,* 2013. **Business Mathematics & Statistics.** 2013. Jai Publishers.Trichy.

REFERENCE BOOKS :

1. *Gupta,S.P.* **Statistical Methods.** 2004. Sultan Chand and Sons.
2. *Vittal,P.R* . 2001. **Business Mathematics and Statistics.** Margham Publishers, Chennai.

16UCM33A	CORE- IV : PRINCIPLES OF MARKETING	SEMESTER –III

Total Credits: 4
Hours Per Week: 4

OBJECTIVES :

The subject aims to build the concepts regarding:

1. To give the knowledge of updated marketing scenario.

2. To enhance the knowledge of marketing behavior of consumer among the students.

CONTENTS

UNIT-I

Marketing – Definition of market and marketing - Importance of marketing – Modern Marketing concept-Global Marketing – E-marketing – Telemarketing - Marketing Ethics - Career Opportunities in Marketing - Green Marketing.

UNIT-II

Marketing functions - Buying – Selling – Transportation – Storage – Financing – Risk Bearing – Standardization – Market Information.

UNIT-III

Consumer Behaviour – meaning – Need for studying consumer behavior-Factors influencing consumer behavior - Market segmentation – Customer Relations Marketing.

UNIT-IV

Marketing Mix – Product mix – Meaning of Product – Product life cycle – Branding – labeling - Price Mix-Importance - Pricing objectives - Pricing strategies – Personal selling and Sales Promotion - Place mix - Importance of channels of distribution – Functions of middlemen – Importance of retailing in today's context.

UNIT-V

Marketing and Government – Bureau of Indian Standards – Agmark – Consumerism – Consumer Awareness - consumer protection – Rights of consumers.

TEXT BOOKS :

1. *Pillai.R.S.N and Baghavathy .N,* **Modern Marketing** (edition 1987, Reprint2012).Sultan Chand and sons Publishers. (Unit-I-IV)

2. *Ramasamy.R. V.S and Namakumari*, **Marketing Management**, (3rd *Edition*), MacMillan India. Limited, New Delhi.

REFERENCE BOOKS :

1. *Philp Kotler and Gary Armstrong* 2012. **Principles of Marketing** [Fourteenth Edition]. Eastern Economy Edition.

16UCM33B	CORE -V: DATABASE MANAGEMENT SYSTEM	SEMESTER- III

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.

UNIT–II

Relational Approach: Relational Data Structure: Relation, Domain, Attributes ,Key Relational Algebra – Introduction, Traditional Set Operation– 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 - 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 / I 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.

16UCM33C	CORE- VI: COST ACCOUNTING	SEMESTER- III

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.

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.
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. *Iyyangar, 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.

15UCM33P	CORE LAB – III: COMPUTER APPLICATIONS (ORACLE)	SEMESTER –III

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:

1. Displaying all the records of the company which are in the ascending order of GP percent.
2. Displaying the name of the company whose supplier name is "Telco".
3. Displaying the details of the company whose GP percent is greater than 20 and order by GP Percent.
4. Displaying the detail of the company having the employee ranging from 300 to 1000.
5. 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 :
1. Displaying the name of the employee whose salary is greater than Rs.10,000
2. Displaying the details of employees in ascending order according g to Employee Code.
3. Displaying the total salary of the employees whose grade is "A"
4. Displaying the details of the employee earning the highest salary.
5. 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 inserts 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>= 1000 and DA<=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.

16UCM3AA	ALLIED -III : BUSINESS ECONOMICS	SEMESTER –III

Total Credits: 4
Hours Per Week: 4

OBJECTIVES :

The subject aims to build the concepts regarding:

1. To discuss the relationship between economics and business.

2. To analyze the application of economic theories in modern business.

CONTENTS

UNIT-I

Business Economics: Business Economics – Meaning – Definition - Scope of Business Economics - Micro and Macro Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.

UNIT-II

Demand and Supply: Meaning of Demand – Types - Determinants and Distinctions of demand - Law of Demand - Elasticity of Demand - Demand Forecasting. Supply: Meaning of Supply – Supply factor - Law of Supply - Elasticity of Supply - Factors Determining Elasticity of Supply.

UNIT-III

Cost Concepts: Cost Concepts - Cost Output Relationship - Production Function – Iso-quants - Law of Variable Proportions - Returns to Scale - Producer's Equilibrium.

UNIT-IV

Market: Market – Meaning - Market Structure - Perfect Competitions - Features- Imperfect Competitions – Features – Monopoly - Monopolistic Competitions- Oligopoly: Cartels, Price Leadership and Price Rigidity - Pricing Under perfect and Imperfect Competitions - Price Discrimination under Monopoly.

UNIT-V

National Income: National Income – Definition – Concept – Uses - Methods of Calculating National Income - Difficulties in Estimation of National Income - National Income and Economic Welfare.

TEXT BOOKS :

1. *Shankaran. S,* 2013 **Business Economics**, Margham Publication Chennai.(4th edition 1991 Reprint 2013).(Unit I-V)

2. *Sundaram. K.P.M and Sundaram. E.N,* 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4th edition 1997 Reprint 2010). Unit (I,II,IV.V)

REFERENCE BOOKS :

1. *Ahuja. H.L,* **Business economics** (Reprint 2009) S.Chand publications. New Delhi.

2. *Shankaran. S,* 2013 **Economic Analysis**, Margham Publication Chennai.(7th edition)(Unit I-V)

15UCM3SA	SKILL BASED SUBJECT- I: COMMERCIAL LAW	SEMESTER –III

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 .

16UCM43A	CORE-VII: MANAGEMENT ACCOUNTING	SEMESTER – IV

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 with the Management Accounting Techniques that facilitates managerial decision making.

CONTENTS

UNIT-I

Management accounting – Meaning - Definition – Characteristics – Scope - Objectives and functions - Distinction between financial accounting and management accounting - Distinction between management accounting and cost accounting Tools and techniques of management accounting - Advantages and limitations.

UNIT-II

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

UNIT-III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis. Fund flow statement – Importance - Limitations – Preparation of schedule of changes in working capital - Calculation of funds from operation - fund flow statement.
Cash flow statement – Meaning – Importance – Difference between fund flow and cash flow analysis – Advantages – Limitations – Computations of cash from operations – Cash flow statement.

UNIT- IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT-V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget - purchase budget, material budget - flexible budget.

TEXT BOOKS :

1. *Sharma and Gupta, S.K.* (2006). **Management Accounting**. Kalyani Publishers, New Delhi.

2. *Reddy, T.S., and Hari Prased Reddy, Y.* (2010). **Management Accounting**. Margham publications, Chennai.

REFERENCE BOOKS :

1. *Maheswari, S.N.* (2004). **Management Accounting.** Sultan Chand & Sons, New Delhi.

2. *Jain, S.P., and Narang. K.L.* (2001). **Cost and Management Accounting.** Kalyani Publishers, New Delhi.

16UCM43B	CORE- VIII :OBJECT ORIENTED PROGRAMMING WITH C++	SEMESTER – IV

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

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

UNIT–III

Array of Objects – Friend Function – Returning Objects –Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions – Rules for Operator Overloading – Function Overloading – Function Overloading with Arguments.

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.

UNIT–V

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostreams, ioStream, fstream, 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 in 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].   Ta McGraw Hill Publishing Company Limited., New   Delhi.

15UCM43C	**CORE- IX : EXECUTIVE BUSINESS COMMUNICATION**	**SEMESTER -IV**

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 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. *Rajendra Pal and Korlahalli*, 2009, "**Essentials of Business Communication**.[Twelth Edition] Sultan Chand & Sons, New Delhi.

2. *Namita Gopal*,2009. **Business Communication** [First Edition].New Age International Publishers,NewDelhi.

REFERENCE BOOKS:

1. *Ramesh, M.S, & Pattanshetti C. C*, 2011. **Business Communication** [Twenty eighth Edition] R.Chand & Co, New Delhi.

2. *Rodriques M V*,2003 **Effective Business Communication** [First Edition] Vikas Concept Publishing Company, NewDelhi.

16UCM43P	**CORE LAB-IV – COMPUTER APPLICATIONS (C ++)**	**SEMESTER –IV**

Total Credits: 2
Hours Per Week: 4

CONTENTS

1. Program to calculate depreciation under Straight Line 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 print the book list of library (Using array of objects).

7. Program to prepare Cost sheet (Using inheritance).

8. Program to calculate Margin of Safety (Using multilevel inheritance).

9. Program for Bank Transaction (Using constructor and destructor).

10. Program to calculate increase or decrease in working capital using operator overloading.

16UCM4AA	ALLIED- IV : PRINCIPLES OF AUDITING	SEMESTER –IV

Total Credits: 4
Hours Per Week: 5

OBJECTIVES :

1. To discuss the philosophy and environment of auditing.

2. To Examine the CPA's legal liability to clients and third parties.

3. To analyze the concept of materiality in an audit.

CONTENTS

UNIT-I

Auditing - Origin - Definition - Objectives – Book Keeping, Accounting, Auditing and Investigation -Distinction between Auditing and Investigation - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmers.

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 – secret reserves.

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 - Audit of Computerized Accounts – Computer based Accounting Vs Conventional Accounting System-Computer assisted auditing techniques - Electronic Auditing - Investigation under the provisions of Companies Act.

TEXT BOOKS :

1. *Tandon B.N*, 2005, "**Practical Auditing**", S. Chand Company Ltd, New Delhi.

2. *Pagare Dinkar*, 2014, "**Principles & Practice of Auditing**", Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Kishnadwala V.H* and *Kishnadwala N.H,* "**Principles and Practice of Auditing**", Sultan Chand & Sons, New Delhi.

2. *Jagdish Prakash,* 2014, "**Auditing- Principles, Practices and Problems**", Kalyani Publishers, New Delhi.

16UCM4SA	SKILL BASED SUBJECT – II: COMPANY LAW AND SECRETARIAL PRACTICE	SEMESTER –IV

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. *Kapoor,N.D,* 2006. **Company Law** [Twenty Seventh Edition]. Sultan Chand & Company Ltd, New Delhi.

2. *Ggogna P.P.S,2014.* **A Text Book of Mercantile Law(Company Law)** 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.

16UCM53A	CORE -X : CORPORATE ACCOUNTING	SEMESTER – V

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 in 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 - Profits prior to Incorporation

UNIT-III

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

UNIT–IV

Amalgamation - absorption and re-construction of company – Accounting problems relating to Amalgamation, absorption and re-construction of company types of amalgamation – amalgamation after balance sheet .(Excluding intercompany holdings).

UNIT-V

Liquidation Meaning - Types of Liquidation of Companies - preparation of statement of affairs Liquidator's final statement of account. Deficiency accounts – Valuation of goodwill.

TEXT BOOKS :

1. *Reddy, T.S., and Murthy, A*. (2010). **Corporate Accounting. [**6th Edition], Margham Publications, Chennai

2. *Jain, S.P., and Narang, K.L.* (2013). **Advanced Accounting.** Kalyani Publications, New Delhi.

REFERENCE BOOKS :

1. Gupta, R.L., and Radhaswamy, M. (2006)**. Corporate Accounts Theory Method and Application** [13th Revised Edition]. Sultan Chand & Co., New Delhi

2.Arulanandam, M.A., Raman, K.S. (2003). **Advanced Accountancy.** Himalaya Publications, New Delhi.

15UCM53B	**CORE-XI: PRINCIPLES OF MANAGEMENT**	**SEMESTER-V**

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, [**5th Edition], Sultan chand & Sons.

2. *Prasad.L.M*, 2004. **Principles of Management, [**6th Edition], Sultan chand & Sons.

REFERENCE BOOKS :

1. *DR.Gupta.C.B*, 2011. **Business Management, [**8th Edition], Sultan chand & Sons.

2. *Tripath.P.Ci, Reddy.R.N*, 2008. **Principles of Management** [4th Edition], The Mcgraw–Hill Company.

15UCM53C	CORE -XII : E–COMMERCE TECHNOLOGY	SEMESTER-V

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.

16UCM53D	**CORE- XIII : SOFTWARE DEVELOPMENT WITH VISUAL BASIC**	**SEMESTER–V**

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. *Sabarigirivasan,J*.2006. **Visual Basic 6.0 An Interactive Approach**[Second Edition].HSI Publication.

2. *Krishnan,N & Saravanan,N*. 2001. **Visual Basic 6.0 in 30 days.** [First Edition]. Scitech Publications, India Pvt Ltd., Chennai**.**

REFERENCE BOOKS :

1. *Byron.s.gottfried, ph.d.* "**Visual Basic**" Schaum's Out Lines. Tata McGraw-Hill Publishing Company Limited, New Delhi.

2. *Gary Cornell*. 1999. **Visual Basic 6 From the Ground up** [First Edition]. Tata McGraw-Hill Publishing Company Limited, New Delhi.

16UCM53P	CORE LAB –V: COMPUTER APPLICATIONS (VISUAL BASIC)	SEMESTER–V

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 flex grid control.
7. 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).
8. Preparation of form to display Product Life Cycle using slider control.
9. Preparation of Pay Slip for an organization and create a data base using SQL and Data Control.
10. Preparation of form to display the highlights of the budget using option button and animation.
11. Preparation of form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
12. Preparation of form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

16UCM5SA	SKILL BASED SUBJECT – III: RESEARCH METHODOLOGY	SEMESTER –V

Total Credits: 3
Hours Per Week: 3

OBJECTIVES :

1. On successful completion of the course the students should have: Understand the scope and significance of research in business decisions.

2. To develop creative thinking and analytical skills.

CONTENTS

UNIT-I

Research Meaning and Definition - Objectives and motives of Research - Social Research – Meaning – Characteristics – Types - Pure vs. Applied Research - Descriptive vs. Analytical Research – Quantitative vs. Qualitative Research - Importance and limitations of Social Research.

UNIT-II

Research Formulation – Defining and formulating the research problem - Selecting the problem - Necessity of defining the problem - Importance of literature review in defining a problem – Literature review – Primary and secondary sources of data collection – web as a source- Development of working hypothesis.

UNIT-III

Research design and methods – Research design – Basic Principles - Need of research design – Features of good design – Important concepts relating to research design – Types of Research Design - Descriptive, Diagnostic, Exploratory and Experimental Design.

UNIT-IV

Types of Data - Primary vs. Secondary Data - Methods of primary Data Collection - Survey vs. observation – Experiments - Construction of Questionnaire - Sampling Plan - Sample size-Sampling Methods - Coding, editing and tabulation of data; various kinds of charts and diagrams used in data analysis - Chi-square analysis – t-test.

UNIT-V

Interpretation and Reporting writing – Types and contents and style of Report - Steps in drafting reports - Illustrations and tables - Bibliography, referencing and footnotes - Oral presentation - Ethics in research.

TEXT BOOKS :

1. *Kothari C.R.,* (2004), **Research Methodology**, Methods and Techniques, Third Edition, New Age International Publishers, New Delhi.

2. *Saravanavel P.,* **Research Methodology**, Fifteenth Edition, Kitab Mahal, New Delhi, 2004.

REFERENCE BOOK:

1. Wilkinson and Bhanadarkar, Methodology and Techniques of Social Research, Sixteenth Edition, Himalaya Publishing House, New Delhi, 2000

15UCM63A	**CORE–XIV :MANAGEMENT INFORMATION SYSTEM**	**SEMESTER- VI**

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 Organization – 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.

16UCM63B	**CORE- XV: INTERNET AND WEB DESIGNING**	**SEMESTER -VI**

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).

UNIT–II

Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher - Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Electronic Mail (E–Mail) – E–Mail Message – Customizing E–Mail Programs – Managing Mails – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E–Mail.

UNIT–III

Introduction to HTML –Web Page Basics -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 – 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.

UNIT–IV

Links – Link to another Web Page – Link within a Web Page – Link to an Image – Change Link Colors –Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color –Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders –Nested Tables – Wrap Text around a Table.

UNIT–V

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 From 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.

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 McGrawHill Publishing Company Limited, New Delhi.

2. *Steven Holzner*, 2008. **Html Black Book [**First Edition]. Dream tech Publication.

15UCM63P	**CORE LAB –VI : COMPUTER APPLICATIONS (HTML)**	**SEMESTER–VI**

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.

16UCM6SA	SKILL BASED SUBJECT- IV : CYBER CRIMES AND CYBER LAW	SEMESTER –VI

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 BOOK:

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

16UCM5EA	ELECTIVE -I : INCOME TAX LAW & PRACTICE	SEMESTER –V

Total Credits: 4
Hours Per Week: 5

Note: Distribution of Marks: 60% Problems and 40% Theory.

OBJECTIVES :

The subject aims to build the concepts regarding:

1. To enable the students to know the basic of income tax act and its implications.

2. To know about various basic concepts used in Income tax Act.

CONTENTS

UNIT-I

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

UNIT- II

Heads of Income: Income from Salaries – Definition- characteristics – computation of salary – Allowances – perquisites – profit in lieu of salary - Deduction under section 16 and 80C- Income from House Property – Definition - Exempted Income from House property - Annual value – let out – self occupied – Deduction out of annual net value.

UNIT- III

Profit and Gains of Business or Profession – Definition – allowable expenses – Disallowed expenses - Deemed profits – valuation of stock – miscellaneous provisions under section 44 – Depreciation – Block of assets – Rates of depreciation – Computation of depreciation - Income from Other Sources – General Income under section 56 (1) – Specific Income 56 (2) – Divined under section 2(22) – Deductions under section 57 – Expenses disallowed under section 58.

UNIT- IV

Capital Gains – Capital assets – Basis of charge – Transfer of capital assets – Computation of Capital gain – Cost of acquisition – Exempted Capital gain – Treatment of capital loss – Deduction under sec 48(2) - Deductions from Gross Total Income – Deduction under sec 80(individuals)

UNIT-V

Set off and Carry forward of losses – Speculation loss - capital losses - Carry forward of losses – Computation of Tax liability – Rebate U/S 86, 87A,88E - Relief U/S 89(1) - Assessment of Individuals.

TEXT BOOKS :

1. *Gaur and Narang*, 2014-2015. "**Income Tax Law and Practice**" Income Tax Law and Practice Delhi (Unit I-V)

2. *M.Jeevarathinam and Vijay Vishnu Kumar*, 2014-2015. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai. Unit I-V)

REFERENCE BOOKS :

1. *Mehrotra H.C,* 2014-2015. "**Income-tax Law and Accounts**" Sahithya Bhavan publishers.

2. *Hariharan .N,* 2014-2015. **Income Tax Law and Practice**, Tata McGraw Hill Education Private Limited, New Delhi

16UCM5EB	**ELECTIVE- I : ENTREPRENEURIAL DEVELOPMENT**	**SEMESTER –V**

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, KUIC and commercial bank.

UNIT–IV

Institutional finance to entrepreneurs : IFCI, 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.

16UCM5EC	ELECTIVE- I :MICRO FINANCE	SEMESTER -V

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, Micro remittances, 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 Microfinance.

UNIT-II

Microfinance, Development, Income generating activities and Micro enterprise:Market (demand) analysis, financial analysis including sources. Technological analysis, socioeconomic 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 biding, 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.

16UCM6EA	ELECTIVE -II : BUSINESS FINANCE	SEMESTER -VI

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.

16UCM6EB	ELECTIVE -I : BRAND MANAGEMENT	SEMESTER –VI

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.

16UCM6EC	ELECTIVE- II : SUPPLY CHAIN MANAGEMENT	SEMESTER -VI

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.

| 16UCM6ED | ELECTIVE- III : INDIRECT TAXES | SEMESTER –VI |

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 - Excitability 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 BOOK :

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

16UCM6EE	ELECTIVE- III : FINANCIAL MARKETS	SEMESTER -VI

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 panndian. 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.

16UCM6EV	ELECTIVE- III : PROJECT WORK	SEMESTER –VI

Total Credits: 4
Hours Per Week: 6

1. A Guide will be allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2. **CIA Marks Distribution:**

    A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	-	10 Marks
Second Review	-	10 Marks
Third Review	-	10 Marks
Work Diary	-	10 Marks
		_____
		40 Marks

3. End Semester Examination:
    The evaluation for the end semester examination should be as per the norms given below:

Record Work and Presentation	-	40 Marks
Viva-Voce Examination	-	20 Marks
(Jointly given by the external		
and internal examiner)		_____
		60 Marks
		_____

NON – MAJOR ELECTIVE COURSES

| 16UNM34O | NMEC – I : BUSINESS ACCOUNTING | SEMESTER- III |

Total Credits: 2
Hours Per Week: 2

Note: Distribution of marks: 80% problems (Simple) and 20% theory.

OBJECTIVE :

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

Subsidiary Books: Purchase book - Purchase return book-Sales book - Sales return book.

UNIT–III

Trial Balance – final Accounts of a Sole Trader without adjustments

UNIT–IV

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

UNIT–V

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

TEXT BOOKS :

1. *T.S.Reddy & Murthy,A.* **Financial Accounting.** Margham Publishers.

2. *Vinayakam,N., Maniam,P.L., and Nagarajan,K.L.* **Principles of Accountancy** 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.

16UNM44O	NMEC – II : E -COMMERCE	SEMESTER – IV

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.

UNIT–II

Framework of E-Commerce Applications - Electronic Data Interchange – Benefits –Electronic Fund Transfer.

UNIT–III

E-Commerce Applications – E-Banking - E-Shopping - E-Booking - Electronic Agents – Electronic Advertising - E-Contract -Video on Demand.

UNIT–IV

Recent trends in E-Commerce-Social Media - Mobile-Applications and Security.

UNIT–V

Placing orders – Process - E-Payment Systems – Types of EPS.

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.

16UCMSS1	SELF STUDY PAPER-I: PRINCIPLES OF TAXATION	SEMESTER: I To V

Total Credits: 1
Hours Per Week: -

OBJECTIVES :

1. To enable the students to know the basics of taxation.

2. To know about various basic concepts used in taxation.

CONTENTS

UNIT-I

Public Finance - Categories of revenue to Government - Taxes, borrowings, receipts from public sector undertaking, etc. Tax - Definition and General Characteristics - Direct and Indirect Taxes - Comparison - Merits and Demerits of Direct and Indirect Taxes.

UNIT-II

Proportional, Progressive and Regressive Taxation- Canons of Taxation - Shifting and Incidence of Taxation - Effects of Taxation on Production, Distribution and Consumption.

UNIT-III

Federal Financial System - Principles of Federal Finance - Constitutional basis for Taxation -Union List, State List and Concurrent List - Distribution of Revenue between Centre and States.

UNIT-IV

Finance Commissions - Recommendations – Double Taxation-Specific and Advalorem Duties - Single Point and Multi Point Tax - Value Added Tax.

UNIT-V

Black Money – Causes – Remedies - Measurement of Black Money - Tax Evasion and Tax Avoidance.

TEXT BOOK :

1. *R.Parameswaran* – **Principles of Taxation.**

16UCMSS2	SELF STUDY PAPER-II: BANKING THEORY	SEMESTER : I To V

Total Credits: 1
Hours Per Week: -

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 Trends 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 - Place of Co-operative banks in the Indian Banking scene – Development banking – IDBI – ICICI-New Generation Private Banks.

TEXT BOOKS :

1. *Natarajan.S,.Kandasamy.K.P&   Dr.Parameswaran.R.*   **Indian banking**.Sultan Chand & Company Ltd.

2. *Sundharam & Varshney* 2010.**Banking theory law and practice.** **[Nineteenth Edition]**Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Gordon.E,   Natarajan.K,   2014.Banking* **Theory   Law and Practice.**[Twenty fourth Edition] Himalaya Publishing House Pvt. Ltd.

2. *Sundharam.K.P.M, Sundharam.E.N, 1996.Modern* **Banking.**[Eleventh Edition] Sultan Chand & Sons.

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