

## **BACHELOR OF COMMERCE WITH INFORMATION TECHNOLOGY**

### **REGULATIONS**

#### **ELIGIBILITY :**

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


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


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

- 1.To demonstrate the business knowledge and apply that knowledge in problem solving.
- 2.To provide right skills, attitudes 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 disciplinary areas.
- 4.To enable the students to carryout action oriented researches in Commerce and Information Technology.
- 5.To enable the professional competence in the application of Information Technology (IT) in a globalised environment
- 6.To understand the business implications with Information Technology.

**SCHEME OF EXAMINATIONS**

Course Code	Course Title	Ins Hours/ Week	Exam Duration	Exam			Credits
				CA	ESE exam	Total	
<b>First Semester</b>							
<b>PART - I</b>							
16UTL11T 15UHL11H 15UML11M 15UFL11F	Tamil-I/ Hindi-I/ Malayalam-I/ French - I	6	3	25	75	100	4
<b>PART - II</b>							
16UEG12E	English-I	6	3	25	75	100	4
<b>PART - III</b>							
16UCI13A	Core-I: Principles of Accountancy	4	3	25	75	100	4
16UCI13B	Core-II: Information Technology	4	3	25	75	100	4
16UMA1AC	Allied-I: Mathematics for Business	4	3	25	75	100	4
16UCI13P	Core Practical- I: Computer Applications (MS Office)	4	3	20	30	50	2
<b>PART - IV</b>							
15UFC1FA	Environmental Studies	2	3		50	50	2
	<b>Total</b>	<b>30</b>				<b>600</b>	<b>24</b>
<b>Second Semester</b>							
<b>PART - I</b>							
16UTL21T 15UHL21H 15UML21M 15UFL21F	Tamil-II/ Hindi-II/ Malayalam-II/ French - II	6	3	25	75	100	4
<b>PART - II</b>							
16UEG22E	English-II	6	3	25	75	100	4

  
24/10/2016  
BoS Chairman/HoD  
Department of Commerce (IT)  
Dr. N. G. P. Arts and Science College  
Coimbatore - 641 048

  
Dr. P. R. MUTHUSWAMY  
PRINCIPAL  
Dr. N.G.P. Arts and Science College  
Dr. N.G.P. - Kalapatti Road  
Coimbatore - 641 048  
Tamilnadu, India

**B.Com -IT (Students admitted from 2016 – 2017 onwards)**

PART -III							
16UCI23A	Core-III: Advanced Accounting	7	3	25	75	100	4
16UCI23P	Core Practical- II: Computer Applications (Tally)	4	3	20	30	50	2
16UMA2AC	Allied-II : Statistics for Business	5	3	25	75	100	4
PART -IV							
15UFC2FA	Value Education – Human Rights	2	3		50	50	2
	<b>Total</b>	<b>30</b>				<b>500</b>	<b>20</b>
Third Semester							
PART -III							
16UCI33A	Core-IV: Cost Accounting	5	3	25	75	100	4
16UCI33B	Core-V: Data Base Management System	5	3	25	75	100	4
16UCI33C	Core-VI: Programing with C++	5	3	25	75	100	4
16UCI3AA	Allied-III: Business Economics	4	3	25	75	100	4
16UCI33P	Core Practical- III : Computer Applications ( C++ )	4	3	20	30	50	2
PART -IV							
	NMEC: I:	2	3	-	50	50	2

**B.Com -IT (Students admitted from 2016 – 2017 onwards)**

16UCI3SA	Skill based Subject-I : Principles of Marketing	3	3	20	55	75	3
15UFC3FA/ 15UFC3FB/ 15UFC3FC/ 15UFC3FD/ 15UFC3FE	Tamil / Advanced Tamil (OR)Yoga for Human Excellence / Women's Rights/Constit ution of India	2	3	50	-	50	2
	<b>Total</b>	<b>30</b>				<b>625</b>	<b>25</b>
<b>Fourth Semester</b>							
<b>PART -III</b>							
16UCI43A	Core -VII: Management Accounting	5	3	25	75	100	4
16UCI43B	Core-VIII: Networking Management	3	3	20	55	75	3
16UCI43C	Core-IX: Software Development in VB.NET	4	3	25	75	100	4
16UCI43P	Core Practical- IV : Computer Applications (VB.NET )	4	3	20	30	50	2
16UCI43D	Core- X: Commercial Law	4	3	20	55	75	3
16UCI4AA	Allied -IV: Principles of Management	3	3	25	75	100	4
<b>PART -IV</b>							
	NMEC : II	2	3	-	50	50	2

**B.Com -IT (Students admitted from 2016 – 2017 onwards)**

16UCI4SA	Skill based Subject-II : E-Business	3	3	20	55	75	3
15UFC4FA/ 15UFC4FB/ 15UFC4FC/	Tamil/Advanc ed Tamil (OR) General Awareness	2	3		50	50	2
	Total	30				675	27
<b>Fifth Semester</b>							
<b>PART -III</b>							
16UCI53A	Core - XI:Software Engineering	6	3	25	75	100	4
16UCI53B	Core- XII: Corporate Accounting	6	3	25	75	100	4
16UCI53C	Core- XIII: Principles of Web Designing	5	3	25	75	100	4
16UCI53P	Core Practical- V: Computer Applications (Web Designing )	4	3	20	30	50	2
	Elective -I :	6	3	25	75	100	4
<b>PART -IV</b>							
16UCI5SA	Skill based Subject-III: Business Research Methods	3	3	20	55	75	3
16UCI53T	Industrial training	Grade A to C					
	Total	30				525	21
<b>Sixth Semester</b>							
<b>PART -III</b>							
16UCI63A	Core -XIV :Management Information System	6	3	25	75	100	4

**B.Com -IT (Students admitted from 2016 – 2017 onwards)**

16UCI63B	Core- XV:Java Programming	5	3	25	75	100	4
16UCI63P	Core Practical-VI: Computer Applications (HTML and Java Script)	4	3	20	30	50	2
	Elective -II	6	3	25	75	100	4
	Elective -III	6	3	25/ 40	75/ 60	100	4
<b>PART -IV</b>							
16UCI6SA	Skill based Subject- IV : Supply Chain Management	3	3	20	55	75	3
16UEX65A	Extension Activity	-		-	-	50	2
	<b>Total</b>	<b>30</b>				<b>575</b>	<b>23</b>
	<b>Grand Total</b>					<b>3500</b>	<b>140</b>

**ELECTIVE - I**

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

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	16UCI5EA	Income Tax law and Practice
2.	16UCI5EB	Business Finance
3.	16UCI5EC	Entrepreneurial Development

**ELECTIVE - II**

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

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	16UCI6EA	Financial Management
2.	16UCI6EB	Financial Markets
3.	16UCI6EC	Investment Management

**ELECTIVE -III**

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

<b>S.No</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	16UCI6ED	Brand Management
2.	16UCI6EE	Banking Law and Practices
3.	16UCI6EV	Project Work

### **NON MAJOR ELECTIVE COURSE**

The Department offers the following three papers as Non Major Elective Course for other than the Commerce with Information Technology students.

Student shall select the following subject as Non Major Elective Course during their third and fourth semester.

<b>S.No</b>	<b>Semester</b>	<b>Subject Code</b>	<b>Name of the Subject</b>
1.	III	16UNM34P	Managerial Communication
2.	IV	16UNM44P	Stock Market Practices

### **FOR COURSE COMPLETION**

Students have to complete the following subject:

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

❖ Environmental Studies and Human Rights in I and II semester respectively.

❖ Value Added Courses in III and IV semester respectively.

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

❖ One Non Major Elective Course in the III and IV semester respectively.

❖ Industrial training for 15 to 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)

❖ Extension activity in VI semester.

❖ Elective papers in the V and VI semesters.



**Total Credit Distribution:**

<b>Subjects</b>	<b>Credits</b>	<b>Total</b>		<b>Credits</b>	<b>Cumulative Total</b>
<b>Part I:</b> Tamil	4	2 X 100 =	200	8	16
<b>Part II:</b> English	4	2 X 100 =	200	8	
<b>Part III:</b>					
Core	4	13 X 100 =	1300	52	110
Core	3	2 X 75 =	150	06	
Allied	4	4 X 100 =	400	16	
Elective	4	3 X 100 =	300	12	
Core Practical	2	6 X 50 =	300	12	
Skill based Subjects	3	4 X 75 =	300	12	
<b>Part IV:</b>					
Value Education	2	2 X 50 =	100	04	12
Environmental Studies	2	1 X 50 =	50	02	
General Awareness	2	1 X 50 =	50	02	
NMEC	2	2 X 50 =	100	04	
<b>Part V:</b>					
Extension Activity	2	1 X 50 =	50	02	02
<b>Total</b>			<b>3500</b>	<b>140</b>	<b>140</b>

**Earning Extra credits is not mandatory for course completion**  
**Extra credits**

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

**Rules:**

**The students can earn extra credit 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 beginning of VI Semester. (Earning Extra credits is 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  
Information Technology**

S.No.	Semester	Course Code	Course Title
1.	Semester I to V	16UCISS1	INSURANCE
2.		16UCISS2	RETAIL MARKETING

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 credit extra. He/she has to enroll and complete the course during their course period to obtain certificate through **TamilNadu Board of Technical Education**
4. Student can opt for Diploma/certificate/CPT/ACS Inter/ NPTEL Course to earn one credit extra. 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 at foundation level during the course period. The course content of which shall be equivalent to that prescribed by ICAI/ICMA/ICSI. Students who opt for NPTEL course should complete 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 credit extra.

16UCI13A	<b>CORE- I: PRINCIPLES OF ACCOUNTANCY</b>	<b>SEMESTER-I</b>
----------	---	-------------------

**Total Credits: 4**  
**Hours Per Week: 4**

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

**OBJECTIVES :**

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

**CONTENTS**

**UNIT-I**

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

**UNIT-II**

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

**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.

16UCI13B	<b>CORE-II: INFORMATION TECHNOLOGY</b>	<b>SEMESTER - I</b>
----------	--	---------------------

**Total Credits: 4**

**Hours Per Week: 4**

**OBJECTIVES :**

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

**CONTENTS**

**UNIT-I**

Introduction: Evolution of IT Management – Types of Information Systems – Introduction to computer-Classification of Digital Computer System- Number System: Binary- Octal- Decimal and Hexadecimal number systems and their conversion.

**UNIT-II**

Hardware and Software Communication: Computing Hierarchy – Input – Output Technologies– Hardware Issues – System Architecture – Types of Printer-Block diagram of a computer – operating system- application software- machine- assembly and high level languages.

**UNIT-III**

Networks and Communication: Communication Technology – Internet – Intranets–Extranets – Wireless System – Web Hosting – Application Service Providers –Single user – multiuser and client – server systems – distributed systems –Network topologies for LAN & WAN.

**UNIT - IV**

MS-Word – Creating a new document – Editing – Working with margins, pages and line spaces, -Adding Headers, Footers and page numbering – Printing documents – MS-Excel – Creating a new Work book – Entering data into the worksheets – Editing worksheets – Adding Cell borders and

shading working with ranges – managing and printing workbook – simple calculations – copying formulas – creating charts.

## UNIT - V

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

### TEXT BOOKS :

1. Alexis Leon., Mathews Leon., (2009). **Fundamentals of Information Technology** [Second Edition]. Leon Press, Chennai and Vikas Publishing House Pvt Ltd, New Delhi.
2. Michael price., (2012). **Office 2010** [Fourth Edition]. Tata McGraw-Hill Edition Pvt Ltd, Haryana.

### REFERENCE BOOKS :

1. Henry, C., and Lucas, J.R. (2005). **Information Technology. Strategic Decision Making for Managers**. John Wiley & Sons (Asia) Pvt. Ltd., Singapore.
2. Garroll, W., Frenzel Johne., Frenzel. (2004). **Management of Information Technology**. Thomson Course Technology, Boston.

16UMA1AC	<b>ALLIED-I: MATHEMATICS FOR BUSINESS</b>	<b>SEMESTER-I</b>
----------	---	-------------------

**Total Credits: 4**  
**Hours Per Week: 4**

**OBJECTIVE:**

- 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.

**CONTENTS**

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

**REFERENCE BOOKS:**

1. *Sundaresan and Jayaseelan.* 2008. Introduction to Business Mathematics. Sultan Chand Co & Ltd, New Delhi.
2. *Ranganath, G.K, Sampangiram, C.S and Rajan, Y.* 2006. A Text book Business Mathematics. Himalaya Publishing House.

16UCI13P	<b>CORE PRACTICAL-I COMPUTER APPLICATIONS (MS OFFICE)</b>	<b>SEMESTER-I</b>
----------	---	-------------------

**Total Credits: 2  
Hours Per Week: 4**

## CONTENTS

### MS OFFICE

#### I - MS WORD :

1.Preparation of Chairman's speech and perform the following font operations:

- Bold, Underline, Italic, Font Size, Strikethrough ,Double strike through Superscript, Subscript, Small caps, All Caps, Font color Background color,
- Text color, Line spacing,

2.Preparation of Auditor's report and perform the following Paragraph operations:

- Alignment Left -Right -Center- Justified
- Line Space -Line Space Before - Line Space After.

3.Preparation of Minutes/ Agenda and perform the Header Footer & Page Setup operations:

- Insert Page Number
- Page size – Orientation – Columns – Page Borders – Watermark

4.Preparation of an invitation for the college function using Text boxes and clip parts.

5.Designing an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.

6.Preparation of Class Time Table and perform the following operations:

- Inserting the table, Data Entry, Alignment of Rows and Columns,

- Inserting and Deleting the Rows and Columns and Change of Table Format.

7.Preparation of Shareholders meeting letter for 10 members using mail merge operation.

8.Preparation of Bio-Data by using Wizard/ Templates.

## **II - MS EXCEL :**

1.Preparation of mark list of your class (minimum of 5 subjects) and perform the following operations:

- Sum, Average, Count, Round, Min, Max, Rank, Result using formulas.

2.Drawing the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.

3.Preparation of Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.

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 Product Life Cycle which should contain the following stages:

- Introduction, Growth, Maturity, Saturation, Decline.

## **III - MS POWERPOINT :**

1.Designing presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add different Themes. The presentation should work in manual mode.

2. Designing presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. And Insert slide number. The presentation should work in automatic mode.
3. Designing slides 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. Designing presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Designing presentation slides for the Seminar/Lecture Presentation using animation.

#### **IV - MS ACCESS :**

1. Preparation of employee's payroll for an organization.
2. Creating mailing labels for student database which should include at least three Table must have at least two fields with the following details:
  - Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Preparation of purchase and sales invoice.
4. Creating a simple table for Assets.
5. Creating a simple table for the Product database.

16UCI23A	<b>CORE- III: ADVANCED ACCOUNTING</b>	<b>SEMESTER-II</b>
----------	---	--------------------

**Total Credits: 4  
Hours Per Week: 7**

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

**OBJECTIVES :**

- 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 BOOKS :**

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

16UCI23P	<b>CORE PRACTICAL-II: COMPUTER APPLICATIONS (TALLY)</b>	<b>SEMESTER -II</b>
----------	---	---------------------

**Total Credits: 2**  
**Hours Per Week: 4**

### **TALLY**

1. Creating a new company, group, voucher and ledger and record minimum 15 transactions and display the relevant results.
2. Preparation of trial balance.
3. Preparation of Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
4. Preparation of inventory statement using
  - FIFO
  - LIFO
  - Simple Average Method
  - Weighted Average Method
5. Ratio Analysis
6. Preparation of Stock Summary
7. Preparation of Bank Reconciliation Statement

16UMA2AC	<b>ALLIED-II: STATISTICS FOR BUSINESS</b>	<b>SEMESTER - II</b>
----------	---	----------------------

**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVE :**

- 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

**CONTENTS**

**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.

16UCI33A	<b>CORE-IV: COST ACCOUNTING</b>	<b>SEMESTER- III</b>
----------	-------------------------------------	----------------------

**Total Credits: 4**  
**Hours Per Week: 5**

**Note: The question paper shall cover 20% theory and 80% 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.Iyyengar, S.P. 2005. **Cost Accounting Principles and Practice**, Sultan Chand Company Ltd., New Delhi.
- 2.Pillai,R.S.N., and Bagavathi. 2004. **Cost Accounting**, Sultan Chand and Company Ltd., New Delhi.

<b>16UCI33B</b>	<b>CORE-V: DATABASE MANAGEMENT SYSTEM</b>	<b>SEMESTER-III</b>
-----------------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES :**

- 1.To acquaint the practical knowledge about creating and manipulating data in database and to understand the needs and uses of database management systems in business.
- 2.To develop Database with enhanced models and Techniques to understand DBMS, Object oriented Databases and issues.

**CONTENTS**

**UNIT-I**

An overview of Database Management – Introduction – Definition of Database System – Data Independence – Relational Systems-Database System Architecture –Three Levels of the Architecture – Database Administrator – Client Server Architecture – Distributed Processing.

**UNIT-II**

Relational Database – Introduction – Relational Model – Relations And Relvars – Optimization – Transactions –SQL –DDL-DML-DCL-TCL-Domains, Relations and Base Relvars.

**UNIT-III**

Relational Algebra – Introduction – Syntax – Semantics – Examples – Additional Operators –Relational Calculus – Tuple Calculus – Calculus Vs Algebra-Domain Calculus.

**UNIT-IV**

Database Design – Functional and Multivalued Dependencies – Basic Definitions – Normalization – First, Second, Third Normal Forms – BOYCE/CODD Normal Form.

## UNIT - V

Transaction Management – Recovery: Transaction Recovery –System Recovery – Media Recovery – Concurrency – Three Concurrency.

### TEXT BOOKS :

- 1.*Date, C.J.* (2014). **An Introduction to Database Systems (Eighth Edition)**. Pearson Education.Inc.
- 2.*Abraham Silberschatz., Henry F. Korth., S. Sudarshan.* (2011). **Database System Concepts (Sixth Edition)**. McGraw-Hill, a business unit of The McGraw-Hill Companies, Inc , New York.

### REFERENCE BOOKS :

- 1.*Priyadharshini, R., Shalinai, A.C.* (2007). **Database management System**. SciTech Publications Pvt. Ltd.,Chennai.
- 2.*G.K.Kupta,(2011).***Database system Concepts [First Edition]**. McGraw-Hill Higher Education, New Delhi.

16UCI33C	<b>CORE-VI: PROGRAMMING WITH C++</b>	<b>SEMESTER-III</b>
----------	--	---------------------

**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES :**

- 1.To make the students to understand the OOPS concept and various syntaxes used in C++.
- 2.To Design and develop classes which implement the concepts of data abstraction, encapsulation, inheritance, and polymorphism.

**CONTENTS**

**UNIT-I**

Object oriented programming: Software Evolution – Introduction to procedure oriented programming- OOP paradigm – Concepts, benefits, Object Oriented Languages and Applications.

**UNIT-II**

C++ Standard Library - C++ Environment - Pre-processors Directives, Header Files and Namespaces, library files. Basic components of C++ – Tokens, Keywords, Identifiers, Data types, variables, manipulators – Expression and control structures.

**UNIT-III**

Functions: main functions –functions prototyping – Call by Reference – Function overloading – friend and inline functions. Classes and object: Class definition-Constructors and Destructors – Operator overloading – Type conversions

**UNIT-IV**

Inheritance – Single, Multiple, Hierarchical, Hybrid Inheritance – polymorphism – pointers – virtual functions – console I/O operations.

## UNIT-V

Files - Classes for file stream Operations - opening, closing and processing files - End of file Detection - File pointers - Updating a file - Error Handling.

### TEXT BOOKS :

1. Balagurusamy, E. (2014). **Object Oriented Programming with C++** (Sixth Edition). TataMcGraw Hill Publishers Ltd., New Delhi.
2. Bjarne Stroustrup, (2013). **The C++ Programming Language** (Fourth Edition). Addison- Wesley, Pearson Education.

### REFERENCE BOOKS :

1. Ashok, N., Kamthane. (2009). Object Oriented Programming with ANSI & Turbo C++ (Seventh Edition). Pearson Education, India.
2. P. Rizwan Ahmed, (2014). **Programming in C++ and Data Structure (First Edition)**. Margham Publications.

16UCI3AA	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.(4<sup>th</sup> edition 1991 Reprint 2013).
- 2.*Varshney. R.L*, 2001 **Managerial Economics**, Sultan Chand and Sons Publishers New Delhi. . (16<sup>th</sup> edition).

### **REFERENCE BOOKS:**

- 1.*Ahuja. H.L*, **Business economics** (Reprint 2009) S.Chand publications. New Delhi.
- 2.*Sundaram. K.P.M and Sundaram. E.N*, 2010 **Business Economics**. Sultan Chand and Sons Publishers New Delhi. . (4<sup>th</sup> edition 1997 Reprint 2010).

16UCI33P	<b>CORE PRACTICAL- III: COMPUTER APPLICATIONS (C++)</b>	<b>SEMESTER-III</b>
----------	---	---------------------

**Total Credits: 2**  
**Hours Per Week: 4**

### CONTENTS

- 1.Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
- 2.Program to calculate depreciation under Diminishing Balance method (Using class, Defining member function inside the class)
- 3.Program to calculate Economic Order Quantity (using nesting of member function).
- 4.Program to print the Employees' payroll statement (using control structures).
- 5.Program to calculate simple Interest and compound Interest (using nested class).
- 6.Program to calculate net income of a family (using friend function in two classes).
- 7.Program to print the book list of library (using array of objects).
- 8.Program to prepare cost sheet (using inheritance).
- 9.Program to calculate margin of safety (using multilevel inheritance).
- 10.Program for bank transaction (using constructor and destructor).
- 11.Program to calculate increase or decrease in working capital using operator overloading.
- 12.Program to create the student file and prepare the marks slip by accession the file.

16UCI3SA	<b>SKILL BASED SUBJECT-I: PRINCIPLES OF MARKETING</b>	<b>SEMESTER-III</b>
----------	---	---------------------

**Total Credits: 3**  
**Hours Per Week: 3**

**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 Behavior - 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, Reprint 2012). Sultan Chand and sons Publishers.
2. *Ramasamy.R. V.S and Namakumari*, Marketing Management, (3rd Edition), MacMillan India. Limited, New Delhi

### **REFERENCE BOOKS :**

1. *Philip Kotler*. (2011). **Principles of Marketing**. Prentice Hall Publishers, New Delhi.

16UCI43A	<b>CORE-VII: MANAGEMENT ACCOUNTING</b>	<b>SEMESTER - IV</b>
----------	--	----------------------

**Total Credits: 4**  
**Hours Per Week: 5**

**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-Calculations 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.

<b>16UCI43B</b>	<b>CORE-VIII: NETWORKING MANAGEMENT</b>	<b>SEMESTER-IV</b>
-----------------	---	--------------------

**Total Credits: 3**  
**Hours Per Week: 3**

**OBJECTIVES :**

- 1.The paper aims to combine the fundamental concepts of data communications.
- 2.To introduce the basic concepts of computer networks and its applications for the better understanding of network architecture and different layers of network.

**CONTENTS**

**UNIT- I**

Introduction: Use of computer networks –Types of networks-Topologies-OSI model –Reference models. Data Communication Concepts and Applications: Introduction to Data Communications, Components of Data Communications, Trends in Computer Communications and Networking, Network Applications.

**UNIT-II**

Fundamentals Networks: Physical Layer: Architectures, Devices and Circuits, and Data Transmission. Data Link Layer: Media Access Control, Error Control in Networks: Deduction – Correction mechanism.

**UNIT-III**

Network Layer: Network Protocols, Network Addressing and Routing. Local Area Network (LAN): LAN Components, Ethernet, Token Ring, Selecting a LAN, Improving LAN Performance

**UNIT-IV**

Session layer: Design issues, synchronization - Presentation layer: Design issues, cryptography – Application layer: Design issues, file transfer, E-mail.

**UNIT-V**

Network Management: Design of Business Networks, Network Management, and Network, Security.

**TEXT BOOKS :**

- 1.*Ed Tittel.* (2010). **Computer Networking. [4<sup>th</sup> edition]**, Tata MC Graw Hill Publishing Company Ltd., New Delhi.
- 2.*Behrouzafourzan.* (2008). **Data Communications & Networking [4<sup>th</sup> Edition]**. Tata MC Graw Hill Publishing Company Ltd., New Delhi.

**REFERENCE BOOKS :**

- 1.*Andrew, S., Tanenbaum.* (2003). **Computer Networks [4<sup>th</sup> Edition]**. Dorling Kindersley Pvt. Ltd., India.
- 2.*Jerry., FitzGerald and Alan., Dennis.* (2002). **Business Data Communications & Networking.** John Wiley & Sons.



16UCI43C	<b>CORE-IX: SOFTWARE DEVELOPMENT IN VB. NET</b>	<b>SEMESTER-IV</b>
----------	---	--------------------

**Total Credits: 4**  
**Hours Per Week: 4**

### **OBJECTIVES :**

- 1.To make the students to understand the basic concepts of programming.
- 2.To develop the necessary skills to use a powerful and popular front-end tool.

### **CONTENTS**

#### **UNIT-I**

**Introduction:** Introduction to .Net, Two tier and Three tier client server model, .Net Architecture, Features of .Net, Advantages of .Net, .Net Framework, CLR, CTS, CLS, Assemblies, Memory management issues – Garbage Collector and collection process, Exception Handling, Code Access Security

#### **UNIT-II**

**Introduction to Visual Basic.Net IDE:** Creating a project, Types of project in .Net, Exploring and coding a project, Solution explorer, toolbox, properties window, Output window, Object Browser.

**VB.Net Programming Language:** Similarities and Differences with Visual Basic, Variables, Comments, Data Types, Working with Data Structures – Arrays, Array Lists, Enumerations, Constants, Structures; Introduction to procedures, calling procedures, argument passing mechanisms, scope of variable. **Control Flow Statements** Conditional statement Loops, Nesting of Loops, MsgBox and Input Box.

### UNIT-III

**GUI Programming:** Introduction to Window Applications, Using Form – Common Controls, Properties, Methods and Events. Interacting with controls - Textbox, Label, Button, Listbox, Combobox, Checkbox, Picture Box, Radio Button, Panel, scroll bar, Timer, ListView, TreeView, toolbar, Status Bar. Dialog Controls, Creating and Using MDI applications, Toolbar, Status Bar, Creating custom controls, Creating Menus.

### UNIT - IV

**Object Oriented Features:** Classes and Objects, Access Specifiers: Private, Public and Protected, Building Classes, Reusability, Constructors, Inheritance, Over loading, Overriding, Creating and Using Namespaces.

### UNIT-V

**ADO:** ADO.Net, ADO.Net data namespaces, ADO.Net Object Model, Accessing data from Server Explorer, Creating Connection, Command, Data Adapter, Data Reader and Data Set with OLEDB and SQLDB, Data Binding.

### TEXT BOOKS:

1. *Joe Mayo.* (2010). **Microsoft Visual Studio 2010** [First Edition]. Tata MC Graw Hill Publishing Company Ltd., New Delhi.
2. *Evangelos Petroutsos.* (2010). **Mastering Microsoft Visual Basic 2010** [First Edition]. Wiley Publications, New Delhi.

### REFERENCE BOOKS :

1. *KogentLearningSolutions.* (2010). **VisualBasic2010programming[1<sup>st</sup> Edition]**. WileyIndiaPublications.
2. *MichaelHalvorson.* (2010). **VisualBasic2010StepByStep**. PHINewDelhi

16UCI43P	<b>CORE PRACTICAL-IV: COMPUTER APPLICATIONS VB.NET</b>	<b>SEMESTER-IV</b>
----------	--	--------------------

**Total Credits: 2**  
**Hours Per Week: 4**

### CONTENTS

#### VB .NET :

- 1.Designing a form with note pad application to perform the alignment and format function.
- 2.Designing a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
- 3.Designing a form to compute cost of capital using finance function using check box.
- 4.Designing a form to perform working capital analysis by declaring finance function using grid control.
- 5.Designing a form to display Break-even analysis using line and chart controls, by declaring variables.
- 6.Designing a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box (RTF).
- 7.Designing a form to display Product Life Cycle using slider control.
- 8.Designing a Pay Slip for an organization and create a data base.
- 9.Designing the form to display the highlights of the budget using option button and animation.
- 10.Designing a supermarket bill to display the sales invoice, and create a database using Data Control, option button, check box, date picker, etc.
- 11.Designing the form to create a bank customer database.
- 12.Designing a form to calculate minimum, maximum, reorder, reorder quantity,
- 13.Calculation of EOQ and display the inventory control records using data object.

16UCI43D	<b>CORE-X: COMMERCIAL LAW</b>	<b>SEMESTER - IV</b>
----------	-----------------------------------	----------------------

**Total Credits: 3**  
**Hours Per Week: 4**

**OBJECTIVES :**

- 1.To make the students to understand the prevailing act.
- 2.To enable the students to acquire knowledge in commercial law.

**CONTENTS**

**UNIT-I**

Sources of law- Law of contract – Nature –kinds-Essentials of valid contract offer Acceptance- intention to create legal relations – considerations- capacity to a contract.

**UNIT - II**

Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object – Agreement not declared void – legal formalities.

**UNIT - III**

Contingent contract – performance of contract – Remedies for Breach of contract – Quasi contracts.

**UNIT - IV**

Special contracts – Indemnity and quarantine – Agency – Bailment and pledge.

**UNIT - V**

Sale of Goods Act - Definition, Price, Conditions & Warranties - Performance of Contract of Sale - Rights of an Unpaid Seller - Rights & Remedies in case of Breach - Stoppage in Transit - Transfer of Property - Difference between Sale and Agreement to Sale.

**TEXT BOOKS :**

1. *Garg, K. C., Sareen, V K., Mukesh Sharma., Chawla, R.C.* (2010). **Commercial Law.** Kalyani Publishers, New Delhi.
2. *Pillai, R.S.N., and Bhagavathi.* (2010). **Business Law. [3<sup>rd</sup> Revised Edition],** S. Chand & Co., New Delhi.

**REFERENCE BOOKS :**

1. *Kapoor, N.D* (2006). **Business Law.** Sultan Chand & Co., New Delhi
2. *Arun Kumar Sen., Jitendra Kumar., Mitra.* (2006). **Commercial Law.** The World Press Pvt Ltd, Calcutta.

16UCI4AA	ALLIED-IV: PRINCIPLES OF MANAGEMENT	SEMESTER - IV
----------	--	---------------

**Total Credits: 4**  
**Hours Per Week: 3**

**OBJECTIVES :**

- 1.To make the students to understand the elements of effective management.
- 2.To familiarize the students with the basics principles of management.

**CONTENTS**

**UNIT -I**

**Management:** Definition - Nature and Scope - Importance -Functions of Management - Management as an Art, Science and Profession - Scientific Management - Fayol's Principles of Management - Management By Objectives (MBO) - Management By Exception (MBE).

**UNIT- II**

**Planning:** Definition - Nature - Objectives - Advantages and Disadvantages - Process - Types - Decision Making - Traditional and Modern Techniques - Steps involved in Decision Making.

**UNIT- III**

**Organisation:** Definition - Principles - Types - Importance -Elements of Organisation Process - Delegation and Decentralization - Span of Control - Departmentation.

**UNIT-IV**

**Staffing:** Meaning and Definition - Functions - Recruitment - Sources of Recruitment - Motivation - Importance of Motivation - Maslow's Theory of Motivation - X, Y and Z Theories - Leadership - Types - Qualities of a Good Leader

## **UNIT-V**

**Control:** Meaning and Definition - Need and Significance of Control - Process of Control – Techniques of Control – Communication – Types and Channels of Communication – Barriers to Communication.

### **TEXT BOOKS :**

1. *Sharma, R.K., and Shashi, K., Gupta.* (2009). **Business Management.** Kalyani Publishers, New Delhi.
2. *Ramaswamy.T,* 2012. **Principles of Management** [Eight Edition] Himalaya Publishing Home Pvt Ltd, Mumbai
3. *Dinkar Pagare,* 2011. **Business Management** [Fifth Edition] Sultan Chand & Sons, New Delhi. (Unit I – Unit V)

### **REFERENCE BOOKS:**

1. *Shukla, M.C.* (2006). **Business Organization and Management.** S. Chand and Company Ltd, New Delhi.
2. *Tripathi P.C. & Reddy P.N.,* 1992. **Principles of Management** [Fifth Edition] Sultan Chand & Sons, New Delhi.
3. *Chhabra, T.N.* (2000). **Principles of Management.** Dhanapat Rai & Co (p) Ltd., [sixth Revised Edition], New Delhi.

16UCI4SA	<b>SKILL BASED SUBJECT-II: E- BUSINESS</b>	<b>SEMESTER - IV</b>
----------	--	----------------------

**Total Credits: 3**  
**Hours Per Week: 3**

**OBJECTIVES :**

- 1.To understand the concepts and various application issues of e-business.
- 2.To provide knowledge towards the security over internet, payment systems and various online strategies fore-business.

**CONTENTS**

**UNIT-I**

Introduction to e-business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce,

**UNIT-II**

Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Application.

**UNIT-III**

Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.



#### UNIT-IV

E-Business Applications & Strategies- Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models.

#### UNIT-V

Cyber Laws -Legal Aspects of E-Business, Internet frauds – Cyber Laws. IT Act 2000 salient features.

#### TEXT BOOKS :

1. Joseph, P.T. (2010). *E-Commerce an Indian Perspective*. [3rd Edition]. Prentice-Hall of India Pvt. Ltd., New Delhi, India.
2. Schneider Gary. P., and Perry., James, T. (2005). *Electronic Commerce* [1st Edition]. Thomson Learning Press, New Delhi.

#### REFERENCE BOOKS:

1. Whitley., David. (2000). *E-Commerce Strategy Technologies and Applications*. Tata McGraw Hill, New Delhi, India.
2. Henry Chan., Raymond Lee., Tharam Dillon., Elizabeth Chang. (2001). *E-Commerce, Fundamentals and Applications*. John Wiley & Sons, New Delhi.

16UCI53A	<b>CORE-XI: SOFTWARE ENGINEERING</b>	<b>SEMESTER-V</b>
----------	--	-------------------

**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES :**

- 1.To Demonstrate a knowledge and understanding of management, business practices, such as risk and change management and to understand their limitations
- 2.To Design and experiment with software prototypes and to create the identify, formulate, and solve engineering problems.

**CONTENTS**

**UNIT-I**

Software Product and Process: Software Characteristics & Applications, Software Process, Software Process Models; Linear Sequential Model, Prototyping Model, RAD Model, Evolutionary Software Process Models, Software Development Process.

**UNIT-II**

Software Project Planning and Scheduling: Software Requirement, Software Requirements, Specification, Requirements Validation, Software Design Principles, Software Project. Estimation: Size Oriented, Function Oriented, Software Metrics, Software Cost Estimation,

**UNIT-III**

COCOMO Model, Project Scheduling, Software Staff & Personnel Planning, Rayleigh Curve, Software Team Organization & Control Structure. Project Monitoring & Control Techniques

**UNIT-IV**

Software Quality Assurance & Configuration Management: Software Testing, Formal Technical Reviews, ISO Software Quality, Standards, SCM Process, Configuration Audit.

## UNIT-V

Risk Management: Software Risks, Reactive and Pro-active Risk Strategies, Risk Identification, Risk Projection, Risk Mitigation, Risk Monitoring and Management

### TEXT BOOKS :

1. Roger. S., Pressman. (2010). **Software Engineering A Practitioner's Approach.** McGraw Hill, New Delhi.
2. Aggarwal, K.K., and Singh., Yogesh. (2005). **Software Engineering.** New Age International.

### REFERENCE BOOKS :

1. Walker Royce. (2001). **Software Project Management: A Unified Framework. [First Edition].** Pearson Education Asia, Singapore.
2. Ghezzi Carlo., Jazayeri Mehdi., Mandrioli Dino. (2002). **Fundamentals of Software Engineering. [Second Edition].** Pearson Education Asia, Singapore.

16UCI53B	<b>CORE-XII: CORPORATE ACCOUNTING</b>	<b>SEMESTER - V</b>
----------	---	---------------------

**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**. [6<sup>th</sup> 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.

16UCI53C	<b>CORE-XIII: PRINCIPLES OF WEB DESIGNING</b>	<b>SEMESTER-V</b>
----------	---	-------------------

**Total Credits: 4**  
**Hours Per Week: 5**

**OBJECTIVES :**

- 1.To impart the conceptual knowledge in creating a web page.
- 2.To Design and develop a web site using text, images, links, lists, and tables for navigation and layout.

**CONTENTS**

**UNIT- I**

HTML: Basic structure – Traditional Text Format- using forms –tables-frames and framesets-image with HTML-creation lists and quotations-URL and Linking-Style Sheets: HTML cascading style sheets-Inline styles-Creating style sheets with the style elements- Building a web page.

**UNIT- II**

XML: Introduction to XML- Problems with HTML & SGML - Types of XML Markup -Document Type Definitions - Cascading style sheets (CSS) - Linking - Using Style Sheets with XML - XML Summary.

**UNIT- III**

JavaScript: Introduction to scripting –operators: logical-Increment and decrement operators –Control structures- Functions: Definition-scope rules-recursion-Arrays: Declaring arrays-passing arrays to functions-sorting arrays-object: Math object-string Object-Date object-Boolean object and Number object.

**UNIT- IV**

Cookies and State Maintenance: Maintaining State - Introduction to Cookies - Advantages and limitations of Cookies - Disadvantages of Cookies - How to Use Cookies - which Servers and Browsers support Cookies - How CGI works - CGI Server requirements for WINDOWS-NT & UNIX - CGI script structure - Standard CGI - Environment Variables - CGI Libraries.

## UNIT-V

Web Database Tools- ORACLE & MS-ACCESS-Database tools-PHP-Visual Basic-Scripting Edition & Active Server Pages.

### TEXT BOOKS :

1. *Eric Ladd., and Jim O' Donell.* (2001). **Using HTML 4, XML & JAVA [Platinum Edition]**. Asoke K. Ghosh, Prentice- Hall of India Private Limited, New Delhi.
2. *Deitel, H.M., Nieto, T.R.* (2003). **Internet & World Wide Web How to program [Second Edition]**. Prentice Hall of India pvt. Ltd, New Delhi.

### REFERENCE BOOKS :

1. *Xavier, C.* (2000). **World Wide Web Design with HTML [19<sup>th</sup> Edition]**. Tata McGraw-Hill Publishing Company Limited, New Delhi.
2. *Deitel., Nieto., Lin., Sadhu.* (2001). **Xml How to Program.** Pearson Education.

16UCI53P	<b>CORE PRACTICAL-V: COMPUTER APPLICATIONS (WEB DESIGNING)</b>	<b>SEMESTER-V</b>
----------	--	-------------------

**Total Credits: 2**  
**Hours Per Week: 4**

**WEB DESIGNING :**

- 1.Creating web pages for a business organization using HTML Frames with animation.
- 2.Creating a Program using HTML to display Image and the text using HTML ordered list and unordered list of a Departmental Store.
- 3.Writing the Java script to check whether the given integer is palindrome or not
- 4.Writing the Java script to illustrate different in-built string functions
- 5.Writing the Java script to perform all arithmetic operation
- 6.Creating a table to display list of products using HTML tag.
- 7.Creating a document using Formatting and alignment to display Sales Letter.
- 8.Creating a Resume using HTML Tags.
- 9.Creating a website of your department with minimum five links using HTML.
- 10.Creating a document using Form to support Local Processing of Order form.
- 11.Creating a Form of the Customer Survey for the user to enter General name and address information.
- 12.Creating a Frame to display a multiform document.



16UCI5SA	<b>SKILL BASED SUBJECT-III: BUSINESS RESEARCH METHODS</b>	<b>SEMESTER - V</b>
----------	---	---------------------

**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 BOOKS :**

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

16UCI63A	<b>CORE-XIV: MANAGEMENT INFORMATION SYSTEM</b>	<b>SEMESTER-VI</b>
----------	--	--------------------

**Total Credits: 4  
Hours Per Week: 6**

**OBJECTIVES :**

- 1.To learn about the physical components needed for information system and evaluate knowledge management systems to facilitate individual and group work.
- 2.To understand the history, state-of-the-art and future of Knowledge Management System and its applications.

**CONTENTS**

**UNIT-I**

Meaning and Role of Information Systems Types of Information Systems: Operations Support Systems, Management Support Systems, Expert Systems, and Knowledge Management Systems.

**UNIT-II**

Information Systems for Strategic Management: Competitive Strategy Concepts, Strategic Role of Information Systems. Integrating Information Systems with Business Strategy, Value Chain Analysis, and Strategic Information Systems Framework.

**UNIT-III**

Planning for Information Systems: Identification of Applications, Business Planning Systems and Critical Success Factors, Method of Identifying Applications, Risks in Information Systems Resource Requirements for Information Systems.

**UNIT-IV**

Emerging Concepts and Issues in Information Systems: Supply Chain Management, Customer Relationship Management, ERP. Introduction to Data Warehousing, Data Mining and its Applications, Emerging Concepts in Information System Design and Application.

## 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. *Kenneth, Laudon., and Jane Laudon.* (2005). **MIS: Managing the Digital Firm.** Pearson Education, India.
2. *James, A. O'Brien.* (2005). **Introduction to Information Systems.** Tata McGraw Hill, New Delhi.

### REFERENCE BOOKS:

1. *Jawadekar, W. S.* (2004). **Management Information Systems.** Tata McGraw Hill, New Delhi.
2. *Turban, E., McLean, E., and Wetherbe, J.* (2001). **Information Technology for Management: Making Connections for Strategic Advantage.** John Wiley and Sons.

16UCI63B	<b>CORE- XV: JAVA PROGRAMMING</b>	<b>SEMESTER-VI</b>
----------	---------------------------------------	--------------------

**Total Credits: 4**  
**Hours Per Week: 5**

### **OBJECTIVES :**

- 1.To recognize similarities and common characteristics between Java and other programming languages
- 2.To understand the syntax and semantics of the Java language and understand how to develop, implement (web) applets, application programs in the Java language.

### **CONTENTS**

#### **UNIT-I**

Basic concepts of OOP – C++ Vs JAVA - JAVA Features -JAVA program structure - JAVA virtual machine - Data types, variables and Tokens – Programs with input, numeric input – type conversion and casting.

#### **UNIT-II**

Operators: Arithmetic, Bitwise, Relational, Boolean operators, Logical, Assignment, Conditional Operators – Control statements: branching and looping – jump, break, continue, return statements.

#### **UNIT-III**

Class fundamentals – Declaring Objects – Assigning Object Reference Variables – Introducing methods – Constructors – this – Garbage collection – The finalize () method. Overloading Methods – Arguments Passing – Objects as Parameters – Returning Objects – Recursion – Access Control – Static – Final.

Arrays: One Dimensional & two Dimensional - Strings – Vectors - wrapper Classes - Nested and Inner Classes – String Class –Command Line Arguments.

#### **UNIT- IV**

Inheritance Basics – Using super – Creating a Multilevel Hierarchy – When Constructors are called – Method Overriding – Dynamic Method Dispatch – Using Abstract Classes – Using final with Inheritance – The Object Class. Packages – Access Protection – Importing Packages – Interfaces – Defining Interface Extending Interface.

#### **UNIT-V**

Writing Applets – AWT classes – Applet fundamentals – Applet Class – Windows fundamentals – Working with Frame windows – Working with graphics – Paint Mode – Fonts – Text and Graphics – AWT Controls – Labels – Buttons – Menus – Handling Events by Extending AWT Components.

#### **TEXT BOOKS :**

1. *Balaguruswamy, E.* (2010). **Programming with java a Primer** [Third Edition]. Tata McGraw Hill Education, New Delhi.
2. *Rizwan Ahmed, P.* (2010). **Java Programming.** Margham Publications, Chennai.

#### **REFERENCE BOOKS :**

1. *Patrick Naughton., and Herbert Schildt.* (2002). **Java – The complete Reference** [Fifth Edition]. Tata McGraw Hill Education, New Delhi.

16UCI63P	<b>CORE PRACTICAL-VI: COMPUTER APPLICATIONS (HTML AND JAVA SCRIPT)</b>	<b>SEMESTER-VI</b>
----------	--	--------------------

**Total Credits: 2**  
**Hours Per Week: 4**

### CONTENTS

#### HTML AND JAVASCRIPT:

1. Creating a program to check whether a given number is prime or not.
2. Creating a program to check whether the given year is leap year or not.
3. Creating a package in java.
4. Creating a Program to find the second largest number in an array.
5. Creating a Program to search an element in an array of size “n”.
6. Creating a Program to implement method overloading in java.
7. Creating a program to find and replace a word with a string.
8. Developing a program to prepare the mark list using Inheritance.
9. Developing a simple calculator applet that implements the 4 basic mathematical Function
10. Creating a JAVA applet to calculate the payroll of employees.
11. Creating a program to perform Banking Transactions.
12. Creating a Program to display the resume of employees.

16UCI6SA	<b>SKILL BASED SUBJECT-IV: SUPPLY CHAIN MANAGEMENT</b>	<b>SEMESTER - VI</b>
----------	--	----------------------

**Total Credits: 3**  
**Hours Per Week: 3**

**OBJECTIVES :**

- 1.To create an awareness about the supply chain activities taken in order to deliver the goods.
- 2.To educate students on stages of supply chain management and new opportunities in SCM

**CONTENTS**

**UNIT-I**

SCM - Definition - objectives - Evolution - need-Issues involved in developing SCM Framework-Types. SCM activities - constituents - Organization.

**UNIT-II**

Supply chain Integration-Stages-Barriers to internal integration-Achieving Excellence in SCM-Dimensions of Supply Chain Excellence-Forces influencing SCE Emotions, Physical and Financial Supply Chains-Check list for Excellence.

**UNIT-III**

Purchasing and Supply Management-Introduction-importance Objectives purchasing process-purchasing & other functions-Purchasing and integrated logistics interfaces-Types of purchases-Purchasing partnerships-Materials sourcing-Just-in-time purchasing.

**UNIT-IV**

Outsourcing in SCM-Meaning - need-outsourcing risks-outsourcing process outsourcing in SCM-New opportunities in SCM outsourcing-Myths of SCM outsourcing.



## UNIT-V

Performance Measurement in SCM-Meaning-Advantages of performance measures-The benefits of performance measurement-Measuring SCM-Supplier performance measurement-Parameters choosing suppliers.

### TEXT BOOKS :

1. *David J. Bloomberg., Stephen LeMay.* (2003). **Logistics.** Prentice-Hall of India Pvt Ltd., Joe B. Hanna, New Delhi.
2. *Donald J. Bowersox., and David J. Closs.* (2004). **Logistical Management.** Tata McGraw Hill Publishing Co. Ltd, New Delhi.

### REFERENCE BOOKS :

1. *Simchi-Levi., David., Kamisnsky., Philip., and Simchi-Levi., Edith.* (2004). **Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies.** [2nd Edition] Irwin/McGraw Hill 32, New Delhi.
2. *Rushton, A., Oxley, J and Croucher, P.* (2000). **Handbook of Logistics and Distribution Management.** [2nd Edition]. Kogan Page.

16UCI5EA	<b>ELECTIVE- I: INCOME TAX LAW AND PRACTICE</b>	<b>SEMESTER - V</b>
----------	---	---------------------

**Total Credits: 4**  
**Hours Per Week: 6**

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

### **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) – Divided 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.
- 2.*M.Jeevarathinam and Vijay Vishnu kumar*, 2014-2015. **Income tax law and practice**, SciTech publication (INDIA) Pvt limited, Chennai.

#### 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

16UCI5EB	ELECTIVE- I: BUSINESS FINANCE	SEMESTER - V
----------	----------------------------------	--------------

**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES :**

- 1.To understand the concept of Business Finance and the Application of Finance to Business.
- 2.To make the students to learn the activities of the finance department.

**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 – Contents of Modern Finance Functions-Functions of a Finance Manager – Relationship between business finance and Accounting.

**UNIT-II**

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals - Characteristics of Financial Plan - Types of Financial Plan - Limitations of Financial Planning.

**UNIT-III**

Capitalization - Meaning - Bases of Capitalization – Cost Theory – Earning Theory – Over Capitalization – Under Capitalization: Symptoms – Causes – Remedies – Watered Stock – Watered Stock Vs. Over Capitalization.

**UNIT- IV**

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Theories of Capital Structure - Factors determining the Capital Structure - Cost of Capital – Concept – Importance – Calculation of Individual and Composite Cost of Capital.

## UNIT-V

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

### TEXT BOOKS :

1. *Shashi K Gupta., Sharma, R.K.* (2006). **Financial Management theory & practice.** Kalyani Publishers, New Delhi.
2. *Pandey, I.M.* (2005). **Financial Management** (9<sup>th</sup> Edition). Vikas Publishing House Pvt Ltd, New Delhi.

### REFERENCE BOOKS :

1. *Khan, M.Y., and Jain.* (2008). **Financial Management** (5<sup>th</sup> Edition). Tata McGraw-Hill Education, New Delhi.
2. *Kuchhal, S.C.* (1982). **Financial Management.** Chaitanya Publishers, Allahabad.

16UCI5EC	<b>ELECTIVE- I: ENTREPRENEURIAL DEVELOPMENT</b>	<b>SEMESTER-VI</b>
----------	---	--------------------

**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES :**

- 1.To know the Concept relating to Entrepreneur, Knowledge in the finance institution.
- 2.To understand the basic concepts of entrepreneurship and preparing a business plan to start a small industry.

**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, MSME, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

**UNIT-IV**

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

**UNIT-V**

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

**REFERENCE BOOKS .**

1. *Bevon Murthy*. (1989). **Entrepreneurship in Small Towns**. Mittal Publications, Delhi.
2. *Saravanavel, P.* **Entrepreneurial Development**. Learn tech Press Trichy.

16UCI6EA	ELECTIVE - II: FINANCIAL MANAGEMENT	SEMESTER-VI
----------	--	-------------

**Total Credits: 4**  
**Hours Per Week: 6**

**Note: Distribution of Marks between problems and theory shall be 20% and 80%.**

**OBJECTIVES :**

- 1.To acquaint the knowledge about the budgetary controls used in the corporate sector.
- 2.To analyse the facts of investment decision, financial decision, dividend decision and working capital decision.

**CONTENTS**

**UNIT-I**

Introduction Financial Management- Meaning of Finance – Business Finance – Finance Function – Aims of Finance Function – Organization structure of Finance Department - Financial Management – Goals of Financial Management – Financial Decisions – Role of a Financial Manager – Financial Planning – Steps in Financial Planning – Principles of Sound Financial Planning – Factors influencing a sound financial plan.

**UNIT-II**

Time Value Of Money - Meaning& Definition – Need – Future Value (Single Flow – Uneven Flow & Annuity) – Present Value (Single Flow – Uneven Flow & Annuity) – Doubling Period – Concept of Valuation: Valuation of Bonds, Debentures and shares - Simple Problems.

**UNIT-III**

Financing Decision - Meaning of Capital Structure – Factors influencing Capital Structure – Optimum Capital Structure – Computation & Analysis of EBIT, EBT, EPS – Leverages (Problems also).  
Lease financing: Concept, types. Advantages and disadvantages of leasing. Cost of Capital, Capital structure – Factors influencing financial



decisions – Theories of capital structure – capital gearing – Financial Leverage and Operating Leverage.

#### **UNIT- IV**

Working Capital Management - Concept of Working Capital - Significance of Adequate Working Capital - Evils of Excess or Inadequate Working Capital - Determinants of Working Capital - Sources of Working Capital (Problems also).

#### **UNIT-V**

Investment & Dividend Decision - Investment Decision: Meaning and Definition of Capital Budgeting - Features - Significance - Process - Techniques: Payback Period, Accounting Rate of Return, Net Present Value, Internal Rate of Return and profitability index (Problems also). Dividend Decision: Introduction - Meaning and Definition - Determinants of Dividend Policy - Types of Dividends - Bonus share.

#### **TEXT BOOKS :**

1. *Shashi K Gupta., Sharma, R.K.* (2006). **Financial Management Theory & Practice.** Kalyani Publishers, New Delhi.
2. *Maheshwari, S N.* (2014). **Financial Management Principles and Practice.** [14th Edition]. Sultan Chand sons & Co, New Delhi.,

#### **REFERENCE BOOKS:**

1. *Pandey, I.M.* (2005). **Financial Management** (9<sup>th</sup> Edition). Vikas Publishing House Pvt Ltd, New Delhi.
2. *Prasanna Chandra.* (2008). **Financial Management.** Tata McGraw-Hill Education.

16UCI6EB	ELECTIVE - II: FINANCIAL MARKETS	SEMESTER-VI
----------	-------------------------------------	-------------

**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES :**

- 1.To learn the methods of financing by various agencies and the key role played by them in Corporate Financing.
- 2.To know the investment plan and investment decision to invest in the stock market.

**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 – 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 – Securitization of assets – Mechanics of Securitization-  
Utility of Securitization – Securitization in India,

**TEXT BOOKS :**

1. *Shashi K Gupta., Sharma, R.K.* (2006). **Financial Management Theory & Practice.** Kalyani Publishers, New Delhi.
2. *Maheshwari, S N.* (2014). **Financial Management Principles and Practice.** [14th Edition]. Sultan Chand sons & Co, New Delhi.,

**REFERENCE BOOKS:**

1. *Pandey, I.M.* (2005). **Financial Management** (9<sup>th</sup> Edition). Vikas Publishing House Pvt Ltd, New Delhi.
2. *Prasanna Chandra.* (2008). **Financial Management.** Tata McGraw-Hill Education.

16UCI6EC	<b>ELECTIVE-II: INVESTMENT MANAGEMENT</b>	<b>SEMESTER-VI</b>
----------	---	--------------------

**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES :**

- 1.To impart knowledge to the students regarding the theory and practice of Security Analysis and Investment Decision Making Process, including Portfolio Management.
- 2.To learn the theories of investment management.

**CONTENTS**

**UNIT-I**

Investment Choices and Alternatives - Forms of Investment - Investment in Financial Assets - Money market and Capital Market Investment Instruments - Investment Objectives – Investment - Return and Risk.

**UNIT - II**

Investment Market - Primary and Secondary Markets - New Issue Market - Listing of Securities - Operations of India Stock Market - Cost of Investing in Securities - Mechanics of Investing; markets and Brokers - Regulation and Control over investment market - Role and Guidelines of SEBI.

**UNIT-III**

Fundamental Analysis - Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision - Systematic and Unsystematic Risk.

**UNIT-IV**

Stock Market Analysis - Technical Approach - Efficient Market Theory - Weak and Semi-strong form of Efficient Market - Investment decision making under Efficient market Hypothesis.

## UNIT-V

Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model - Capital Asset Pricing Model.

### TEXT BOOKS :

1. *Bhalla, V. K.* (2012). **Investment Management Security Analysis and Portfolio Management** (19<sup>th</sup> Edition). S. Chand & Company Ltd., New Delhi.
2. *Alexander, Gordon J., and Sharpe., William F.* (1989). **Fundamental of Investments** Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).

### REFERENCE BOOKS :

1. *Fischer Donald, E., and Jordan., Ronald, J.* (2008). **Security Analysis and Portfolio Management** . (6<sup>th</sup> Edition) Pearson Education, India.
2. *Fuller., Russell, J., and Farrell., James, L.* (1993). **Modern Investment and Security Analysis.** McGraw Hill, New York.

16UCI6ED	<b>ELECTIVE-III: BRAND MANAGEMENT</b>	<b>SEMESTER-VI</b>
----------	---	--------------------

**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES :**

- 1.To know the importance of brand and its impacts among the customers.
- 2.To identify the brand image and brand loyalty of the product.

**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. Brand and Firm: Product Branding – Benefits of product branding – line branding – Range branding – Umbrella branding – endorsement branding.

### TEXT BOOKS :

1. *Moorthi, Y. L. R.* (2003). **Brand Management.** The Indian Context, Vikas Publishing House, New Delhi.
2. *Natarajan, L.* (2011). **Brand Management.** Margham Publications, Chennai.

### REFERENCE BOOKS :

1. *Paul Tmeporal.* (2000). **Branding in Asia.** John Wiley & sons (P) Ltd., New York.
2. *Kevin Lane Keller., Parameswaran, M.G., Isaac Jacob.* (2010). **Strategic Brand Management.** (3<sup>rd</sup> Edition), Dorling Kindersley Publishers, India.

16UCI6EE	<b>ELECTIVE – III: BANKING LAW AND PRACTICES</b>	<b>SEMESTER-VI</b>
----------	--	--------------------

**Total Credits: 4**  
**Hours Per Week: 6**

**OBJECTIVES :**

- 1.To make the students to get thorough knowledge about Indian Banking System and the Acts pertaining to it.
- 2.To familiarize the students with the law and operations of Banking.

**CONTENTS**

**UNIT-I**

Origin of banks - Definition of Banking - Definition of banker and customer - Relationships between banker and customer - special feature of RBI - Banking regulation Act 1949.

**UNIT - II**

Opening of an account - Type of account - documents required for opening A new Accounts - Deposit - types of deposit - Fixed Deposit - RD - Withdrawal - Bank Pass book - special types of customer - KYC - closing Account and its procedure.

**UNIT-III**

Cheque - features essentials of valid cheque - crossing - making and endorsement - payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

**UNIT-IV**

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities - lien pledge hypothecation and advance against the documents of title to goods - mortgage.



## UNIT-V

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.

### TEXT BOOKS :

- 1.Sundharam K.P.M and Varshney P.N, (2014). **Banking theory Law & Practice.** Sultan Chand & Sons., New Delhi.
- 2.Kandasami, K.P., Natarajan, S., Parameswaran R, (2014). **Banking Law and Practice.** S.Chand & company Pvt Ltd., New Delhi.

### REFERENCE BOOKS :

- 1.Gurusamy, S. (2009). **Banking theory Law & Practice.** Tata McGraw Hill Education Private Ltd., New Delhi.
- 2.Mishra, M.N. (2014). **Insurance – Principles and Practice.** S.Chand & Company Ltd., New Delhi.

<b>16UNM34P</b>	<b>NMEC-I: MANAGERIAL COMMUNICATION</b>	<b>SEMESTER-III</b>
-----------------	---	---------------------

**Total Credits: 2**  
**Hours Per Week: 2**

**OBJECTIVES :**

- 1.To understand the concept, process and importance of communication.
- 2.To help the students to acquaint with the application of communication skills in the business world.

**CONTENTS**

**UNIT-I**

Nature and Process of Communication: Definition – Classification – Purpose – Process – Elements – General Problems – Common Problems in Two-Way Communication – Barriers to Communication – Conditions and Characteristics for Successful communication – Universal Elements in Communication. Written Business Communication: The Art of Writing – Importance of Skills in Written Communication – Clarity in Writing – Principles of Effective Writing.

**UNIT-II**

Oral Communication: Oral Communication Skills – Application of Conversation Control. Non-Verbal Communication: Meaning – Characteristics – Classification –Advantages – Guidelines. Negotiation Skills: Meaning – Nature – Need – Factors Affecting – Process – Strategies.

**UNIT-III**

Drafting of business letters: Enquiries and replies - Placing and fulfilling orders - Complaints and follow-up - Sales letters - Circular letters - Application for employment and resume - Report writing - Notices, Agenda and Minutes of the Meetings.

#### **UNIT-IV**

Body Language, Gestures, Postures, Facial Expressions, Dress codes. The Cross Cultural Dimensions of Business Communication. Listening & Speaking, techniques of eliciting response, probing questions, Observation. Business and social etiquettes.

#### **UNIT-V**

Writing CVs, Group Discussions and Attending Interviews: Preparing for Job- Importance of Resume and Covering Letter – Writing a Resume- Essentials of Drafting Effective Resume- Interview- Types of Interviews.

#### **TEXT BOOKS :**

1. *Rajendra Pal., and Korlhalli, J.S.* (2002). **Essentials of Business Communication.** Sultan Chand & Sons, New Delhi.
2. *Ramesh, MS., and Pattanshetti, C.C.* (2003). **Business Communication.** R.Chand & Co, New Delhi.

#### **REFERENCE BOOKS :**

1. *Sinha, K.K.* (1999). **Business Communication.** Galgotia Publishing Company, New Delhi.
2. *Asha Kaul.* (2010). **Effective Business Communication.** Prentice Hall of India Private Limited, New Delhi.

16UNM44P	<b>NMEC-II: STOCK MARKET PRACTICES</b>	<b>SEMESTER-IV</b>
----------	--	--------------------

**Total Credits: 2**  
**Hours Per Week: 2**

**OBJECTIVES :**

- 1.To know about the capital market and its functions.

**CONTENTS**

**UNIT-I**

Capital Market - Meaning - Need and importance -Structure of Capital Market - Primary and Secondary market.

**UNIT-II**

New Issue Market - Functions of NIM- Methods of Issue- Initial Public Offerings- Advantages and disadvantages of IPOs.

**UNIT-III**

Stock Market - Functions of Stock Exchanges.

**UNIT-IV**

OTCEI - NSE - Listing of Securities-Procedures, Advantages of Listing - Screen Based Trading - Demat Accounts - Mechanics of Trading in Stock Exchanges.

**UNIT-V**

Registration of Stock Brokers - Role of Merchant bankers - Kinds of Brokers, Speculation and Gambling.

**TEXT BOOKS :**

- 1.V.A. Avadhani., **Indian Capital Market**, Himalaya Publishing House.
- 2.E. Gordon and K.Natarajan., **Financial Market and Institutions**, Himalaya Publishing House

3.*Preeti Singh.*, **Investment Management**, Himalaya Publishing House.

**REFERENCE BOOK :**

1.*P.N.Varshney.*, **Indian Financial System**, Sultan Chand & Sons.  
New Delhi.

16UCISS1	SELF STUDY PAPER-I: INSURANCE	SEMESTER - I To V
----------	----------------------------------	----------------------

**Total Credit: 1**

**OBJECTIVES :**

- 1.To understand the nature of insurance and the principles that governs general insurance.
- 2.To gain an insight on the nature of life insurance, fire insurance and marine insurance and to know the procedures for making claims against different kinds of insurance policies
- 3.To understand the importance of burglary insurance and personal accident insurance.

**CONTENTS**

**UNIT-I**

Insurance Meaning, functions, nature and principles of insurance, importance of insurance to individuals and business.

**UNIT-II**

Life Insurance – features of a life insurance contract – classification of policies – investment of funds – surrender value – bonus option – policy condition – annuity contracts.

**UNIT-III**

Marine Insurance Contract of marine insurance – elements of marine insurance – classes of policies – policy conditions – clause in a marine insurance policy – marine losses.

**UNIT-IV**

Fire Insurance Fire Insurance – features of a fire insurance – kinds of policies – policy conditions – payment of claims – reinsurance.

## **UNIT-V**

Miscellaneous Insurance – motor insurance – burglary – personal accident insurance

### **TEXT BOOKS :**

1. *M. N. Mishra*, ( 2000), **Insurance Principles And Practice**, S. Chand & Co, New Delhi,
2. *G. S. Pande*, Insurance – Principles and Practices of Insurance, Himalaya Publishing.

### **REFERENCE BOOKS :**

1. *P.S . Palandi*, ( 2000),**Insurance in India**, Response Books, Sagar Publications.
2. *M.N.Mishra*,( 2000), **Modern concepts of Insurance**, S.Chand&Co. New Delhi.

16UCISS2	SELF STUDY PAPER -II RETAIL MARKETING	SEMESTER - I To V
----------	--	----------------------

**Total Credit: 1**

**OBJECTIVES :**

- 1.To expose the students to various trends of retail business.
- 2.To provide a basic understanding to broad set of specialized activities and techniques in managing retail business.
- 3.To appreciate the role of retailing and motivate the students to take up retailing business as a career.

**CONTENTS**

**UNIT-I**

Retailing Introduction to retailing – retailing and economic significance – types of retailers - Trends, characteristics, food, general merchandise, non-store retailing – service retailing.

**UNIT- II**

Retailing Channel-Multi channel retailing – retail channels for interacting with customers, Electronics and others – Multi Channel retailing shopping experience – retail market strategy.

**UNIT- III**

Retail location and sight selection- Types of Retail Stores Location-Factors Affecting Retail Location decisions- Site Evaluation- Site Selection.

**UNIT- IV**

Pricing - Pricing strategies and approaches – store lay out – design – visual merchandising.

**UNIT-V**

Rural Retailing- Introduction, an Overview of the Indian Rural Market, Role of Rural retailing in India, Challenges in Indian Rural Markets.



