



PSG College of Arts & Science
An Epitome of Quality Learning

B.Com
(COMPUTER APPLICATIONS)

2015 – 2018

B.Com (COMPUTER APPLICATIONS)
SCHEME OF EXAMINATIONS
(For Students Admitted from 2014-15 & Onwards)

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
First Semester						
	Part –I					
14LAU01 12LAU01 14LAU01	Tamil – I OR Hindi – I OR French-I	3	25	75	100	3
	Part –II					
14EU01	Communicative English - I- Interpersonal Communication	3	25	75	100	3
	Part –III					
14COC01	Financial Accounting – I	3	25	75	100	5
14COC02	Introduction to Information Technology	3	25	75	100	3
14COC03	Computer Practical- I (Office 2007)	3	40	60	100	1
	Practice Workshop – I*	-	-	-	-	-
14COC04	Mathematics (Allied-MA)	3	25	75	100	5
* Examination at the end of second semester						
Second Semester						
	Part –I					
14LAU02 12LAU02 14LAU02	Tamil – II OR Hindi – II OR French-II	3	25	75	100	3
	Part –II					
14EU02	Communicative English II– Academic Communication	3	25	75	100	3
	Part –III					
14COC05	Financial Accounting – II	3	25	75	100	5
14COC06	Fundamental of e.com & m.com	3	25	75	100	3
14COC07	Practice Workshop – I	3	40	60	100	1
14COC08	Statistics for Business (Allied-CO)	3	25	75	100	5
	Part –IV					
14VEU01	Value Education	-	100	-	100	2

Cont...

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
Third Semester						
	Part – III					
14COC09	Cost Accounting	3	25	75	100	5
14COC10	Business Law	3	25	75	100	5
14COC11	Income Tax	3	25	75	100	5
14COC12	Fundamentals of C & C++	3	25	75	100	3
14COC13	Computer Practical – II (C & C++)	3	40	60	100	1
	Practice Workshop - II**	-	-	-	-	-
14COC14	Banking and Insurance (Allied-CO)	3	25	75	100	5
	Part- IV					
14ESU01	Environmental Studies	-	100	-	100	2
** Examination at the end of fourth semester						
Fourth Semester						
	Part – III					
14COC15	Corporate Accounting – I	3	25	75	100	5
14COC16	Marketing	-	100	-	100	2
14COC17	Management Information System	3	25	75	100	3
14COC18	Visual Basic Programming	3	25	75	100	3
14COC19	Computer Practical – III (VB)	3	40	60	100	1
14COC20	Practice Workshop – II**	3	40	60	100	1
14COC21	Operation Research (Allied-ST)	3	25	75	100	5
	Part- IV					
14SBU01	Skill Based Subject – Internet Security	-	100	-	100	2

Cont...

CODE NO.	SUBJECT	EXAM DURATION (Hrs)	Max. Marks			Credit points
			CA	CE	Total	
Fifth Semester						
	Part – III					
14COC22	Minor Project Work	-	100	-	100	2
14COC23	Corporate Accounting – II	3	25	75	100	5
14COC24	Principles of Management	3	25	75	100	4
14COC25	RDBMS & Oracle	3	25	75	100	3
14COC26	Computer Practical – IV (Oracle)	3	40	60	100	1
	Practice Workshop – III ***	-	-	-	-	-
14COC27A (or) 14COC27B	Core Elective-I Primary and Secondary Market (or) Personal Investment Management	3	25	75	100	4
	Part – IV					
14NME01	Non – Major Elective – (1): Extra Departmental Course	-	100	-	100	2
14NME02	Non – Major Elective – (2): General Awareness (Online Test)	1½	-	100	100	2
*** Examination at the end of sixth semester						
Sixth Semester						
	Part – III					
14COC28	Entrepreneurship for Small Business	3	25	75	100	4
14COC29	Management Accounting	3	25	75	100	5
14COC30	Introduction to ERP	3	25	75	100	2
14COC31	Web Programming	3	25	75	100	2
14COC32	Computer Practical – V (Web Designing)	3	40	60	100	1
14COC33	Practice Workshop – III	3	40	60	100	1
14COC34	Major Project Work	-	40	60	100	4
14COC35A (or) 14COC35B	Core Elective-II Logistics Management (or) International Business	3	25	75	100	4
Total						136

PART-V		Credits
<u>Extension Activity</u> : NSS / NCC / Sports / Department Extension Activity	I – VI semesters	2
<u>Competence Enhancement</u> : Add-on Course / Women’s Studies / Extra paper	I – VI semesters	2
Grand Total		140
Typewriting/Office Management	I –VI Semesters	3
Total Credits		143

14EDCCOU

BASIC ACCOUNTING – EDC



Since - 1947

Learning Objective: To enable the students to know the principles and practice of Financial accounting.

	Hours
UNIT- I: Introduction and Final Accounts	14
Accounting – Meaning, concepts & conventions – Final accounts of sole trading concern – Trading and profit and loss account – Balance sheet - Opening and closing entries - Adjustment entries.	
UNIT- II: : Rectification of Errors and Bank Reconciliation Statement	14
Rectification of errors – Types of errors – Suspense account - Bank Reconciliation Statement – Meaning – Need – Preparation of Bank reconciliation statement.	
UNIT –III: Account Current , Average Due Date & Bill of Exchange	14
Account current – Average due date – Bill of exchange – Accounting entries in the Books of drawer and acceptor - Renewal and retiring of a bill – Accommodation bill.	
UNIT- IV: Accounting for Consignment and Joint ventures	15
Accounting for consignments – Stock valuation – Normal and abnormal losses - Joint venture accounts - Own books – Separate set of books.	
UNIT -V: Depreciation and Royalty Accounts	15
Depreciation – Straight line method - Diminishing balance method- Change in method of depreciation account – Provision for depreciation account – Royalty accounts(including Sub lease)	

Distribution of Marks: 80% Problems and 20% Theory

Text Book:

1. Jain S.P. and Narang K.L, “Advanced Accountancy” Volume I , Kalyani Publishers, New Delhi.

Reference Books:

1. Gupta R.L. and Gupta V.K, “Financial Accounting”, Sultan Chand and Sons, New Delhi.
2. Gupta R.L. and Radhasamy, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
3. Iyengar S.P, “Advanced Accountancy ”Sultan Chand and Sons, New Delhi.
4. Reddy T.S and Murthy A, “Financial Accounting”, Margham Publications, Chennai
5. Tulsian P.C, “Financial Accounting ”, Tata McGraw- Hill Publishing Company Limited, New Delhi.

Learning Objective: To provide conceptual and working knowledge of the office applications and tally

Hours

UNIT I: Introduction to Computers

5

Definition-Characteristics and limitations of computers - Generations of computers - Types of computer - Components of computer system- CPU - Mother board- Storage device -Input and output devices-SOFTWARE- various types of software- hardware - language translator. IT enabled services - BPO, KPO, Call centers.

UNIT II: MS Word

7

MS Word & Word Processing : Meaning and features of word processing – Advantages and applications of word processing - Parts of MS Word application window – Toolbars – Creating, saving and closing a document – Opening and editing a document - Moving and copying text – Text and paragraph formatting, applying bullets and numbering – Find and replace – Insertion of objects, Date and time, Headers, footers and page breaks – Auto correct – Spelling and grammar checking – Graphics, templates and wizards - Mail merge : Meaning, purpose and advantages – creating merged letters, mailing labels, envelops and catalogs- Working with tables – Format painter.

UNIT III: MS Excel

7

MS EXCEL: Features of MS Excel – Spread sheet / worksheet, workbook, cell, cell pointer, cell address etc., - Parts of MS Excel window – Saving, opening and closing workbook – Insertion and deletion of worksheet – Entering and editing data in worksheet – Cell range – Formatting – Auto fill –Formulas and its advantages – References : Relative, absolute and mixed – Functions: Meaning and advantages of functions, different types of functions available in Excel – Templates –Charts – Graphs – Macros : Meaning and advantages of macros, creation, editing and deletion of macros – Data sorting, Filtering, validation, consolidation, grouping, pivot table and pivot chart reports.

UNIT IV : MS PowerPoint and MS Access

9

MS PowerPoint: Features, advantages and application of Ms Power point – Parts of MS power point window – Menus and toolbars – Creating presentations through auto content wizard, Templates and manually – Slide show – Saving, opening and closing a Presentation – Inserting, editing and deleting slides –Types of slides - Slide views- Formatting –Insertion of objects and charts in slides- Custom animation and transition.

MS Access: Introduction -Data, Information, Database, File, Record, Fields - Features, advantages and limitations of MS Access – Application of MS Access – Parts of MS Access window – Tables, Forms, Queries and Reports.

UNIT V: Introduction to Tally

8

Introduction to Tally: Features of tally - Getting functional with tally- Creation, Alteration & Deletion of Company - Ledgers and groups creations: Creation, Alteration & Deletion in Single and Multiple Mode - Creation of vouchers types - Creation, Alteration & Deletion in Single and Multiple Mode. Inventory: Stock Item, Stock Group, Stock Category, Unit of Measure - Interest Calculation: Simple mode.

Text Book:

1. Joy ceal.cox, “2007 MS Office system step by step”, Microsoft press.

Reference Books:

1. Srinivasan Vallaban S.V, “Computer Application in Business”, Sultan Chand and Sons, New Delhi.
2. Asok K Nadhani, “Tally.ERP 9 Made Simple: Basic Financial”, BPB publications, New Delhi.



Since - 1947

Learning Objective: To provide working knowledge of Office - 2007 and Tally 9.0 accounting packages

MS -WORD

1. Using mail merge, send an invitation /notice (by creating the invitation/notice) for the following situation (at least 5 addresses to be entered)

- a) For opening a new branch
- b) Inauguration of ATM
- c) Informing about new scheme or offer

MS -EXCEL

2. Using EXCEL prepare a table for

- a) Employees payroll
- b) Sales data
- c) Students marks and perform the following functions
(Total, Average, Percentage, conditional sum and show the results in chart)

3. Prepare an Excel sheet and apply the following statistical functions to analyze the data

- a) Mean, Median, Mode
- b) Standard Deviation
- c) Time Series

MS- POWERPOINT

- 4. Prepare a PowerPoint presentation for
 - a) Product Advertisement
 - b) Company Advertisement
 - c) Annual General Meeting (Minimum 5 slides)

Requirements:

- 1. Using Hyperlink to all slides
- 2. Different animation effect for text and pictures
- 3. Fully automatic – timing – 2 minutes

MS-ACCESS

5. Create a table - use name Software with the fields and insert the values:

Field name	Field type
Programmer name	character
Title	character
Language used	character
Software cost	number
Development cost	number
Software sold	number

Queries:

- a) Display the details of software developed by “PRAKASH”.
- b) Display the details of the packages whose software cost exceeds “2000”.
- c) Display the details of the software that are developed in “C++”.
- d) What is the price of costliest software developed in “C”.
- e) Display the details of the programmer whose language used is same as “Suresh”.

6. Create the table PAYROLL with the following fields and insert the values:

Field name	Field type
Employee no	number
Employee name	character
Department	character
Basic pay	number
HRA	number
DA	number
PF	number
Net pay	number

Queries:

- a) Update the records to calculate the net pay.
- b) Arrange the records of employees in ascending order of their net pay
- c) Display the details of the employees whose department is: sales”
- d) Select the details of employees whose HRA \geq 1000 and DA \leq 900
- e) Select the records in descending order

TALLY

7. By using Tally - Create Voucher and ledger with adjustments (Using F11 and F12 keys)
8. Prepare Trial Balance, Profit and Loss A/C and Balance Sheet (With minimum of any 5 adjustments)
9. Bank reconciliation statement: Bank data entry, list of reconciled entries.
10. Calculation of interest: Interest receivable, interest payable –Ledger –Groups.

14COC04

MATHEMATICS

Total Hours:55

Unit I (Chapter2)

12hrs

Mathematics of Finance: Simple and Compound Interest - Effective Rate and Nominal rate of Interest – Depreciation – Annuities - Present Value – Sinking fund - True Discount - Banker's Discount - Banker's Gain.

UnitII (Chapter4)

10hrs

Matrices : Basic Concepts - Addition and Multiplication of Matrices - Inverse of a Matrix - Solution of Simultaneous Equations (Cramer's Rule and Matrix Inverse Method) – Input - Output Analysis.

Unit III (Chapter6-7)

12hrs

Differentiation: Simple Differentiation of Algebraic Function- Exponential Function- Logarithmic Function - Certain Rules of Differentiation – Multiplication -Quotient Rule - Function of a Function Rule - Logarithmic Differentiation - Implicit Functions - Successive Differentiation-Use of the Derivative – Elasticities - Maxima and Minima.

UnitIV (Chapter8)

11hrs

Integration: Elementary Integral Calculus - Determining Indefinite and Definite Integrals of Simple Functions - Integration by Parts - Uses in Economics.

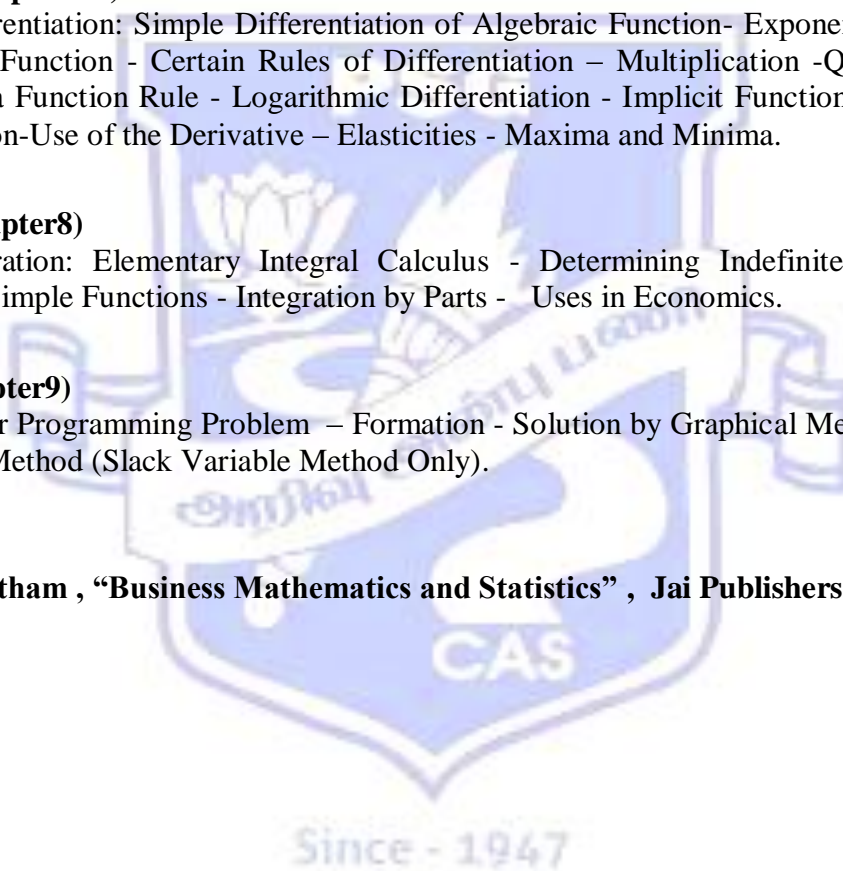
UnitV (Chapter9)

10hrs

Linear Programming Problem – Formation - Solution by Graphical Method -Solution by Simplex Method (Slack Variable Method Only).

Text Book:

PA.Navaneetham , “Business Mathematics and Statistics” , Jai Publishers, April 2012.



Learning Objective: To understand the accounting system adopted in the Partnership Firms.

	Hours
UNIT- I: Branch Accounts	14
Branch not keeping full System of Accounting - Debtors System - Stock and Debtors system - Branches keeping full system of accounting (excluding Foreign Branches)	
UNIT –II: Accounting for Hire Purchase System	14
Entries In The Books Of Hire Purchaser And Hire Vendor-Default and repossession - Hire purchase trading account – Installment system	
UNIT- III : Admission and Retirement of Partners	14
Admission of a Partner – Calculation of new profit sharing ratio and sacrificing ratio – Revaluation of assets and liabilities – Treatment of Goodwill - Adjustment of capital retirement - Calculation of new profit sharing ratio and gaining ratio-Revaluation of assets and liabilities treatment of goodwill - Settlement of dues in case of retirement of partners- Admission cum retirement of partners.	
UNIT- IV: Death of Partners and Sale of Partnership Firms	15
Death of partners – Mode of payment – Ascertainment of deceased partner share of profits- Joint life policy -Sale of partnership firm to a company.	
UNIT –V: Dissolution	15
Dissolution – Simple dissolution – Insolvency of one or more partners – Decision in Garner Vs Murray - Insolvency of all partners – Piecemeal distribution – Proportionate capital method – Maximum loss method	
Distribution of Marks: 80% Problems and 20% Theory	
Text Book:	
1. Jain S.P. and Narang K.L, “Advanced Accountancy” Volume I , Kalyani Publishers, New Delhi	
Reference Books:	
1. Gupta R.L and Gupta V.K, “Financial Accounting”, Sultan Chand and Sons, New Delhi.	
2. Gupta R.L and Radhasamy M., “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.	
3. Iyengar S.P, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.	
4. Reddy T.S and Murthy A, “Financial Accounting”, Margham Publications, Chennai	
5. Tulsian P. C, “Financial Accounting”, Tata McGraw-Hill Publishing Company Limited, New Delhi.	

14COC06 FUNDAMENTALS OF e-COMMERCE & m-COMMERCE Semester II

Learning Objective: To impart the knowledge on e-Commerce & m-Commerce.

	Hours
UNIT I: INTRODUCTION	14
E-Commerce - Definition –Force fueling ecommerce – Ecommerce framework – Anatomy of ecommerce application – Types of ecommerce - Inter organizational, Intra organizational and consumer ecommerce – E-CRM an overview.	
UNIT II: NETWORK SECURITY	14
Network security – Client server network security – Emerging client – Server security threats – Security measures – Firewall and its type antivirus software, Digital signature – Transaction security - Data and message security – Challenge response systems – Concepts of encryption and its types – Decryption.	
UNIT III: ELECTRONIC DATA INTERCHANGE	14
Electronic Data Interchange (EDI) – EDI applications in business – Internet – Internet Service Provider (ISP) – Internet topology and its types (Concepts only) – Interactive marketing process on the internet. – Consumer oriented ecommerce applications. Mercantile process model: Consumers perspective and merchant’s perspective.	
UNIT IV: ELECTRONIC PAYMENT SYSTEM AND MOBILE COMMERCE	15
Electronic payment Systems – E cash, E- cheques, credit cards, smart cards -Debit cards and e- purchase – Legal risks of e- payment. Mobile commerce – Introduction – Objectives – Factors for successfulness of M commerce – Limitations – Mobile banking – Managerial issues – Trust issues.	
UNIT V: MOBILE COMPUTING	15
Mobile Computing – Functions – Framework – Emerging technologies – Bluetooth, Radio Frequency Identification (RFID), Wireless broadband (WIMAX), SMS – Wireless spectrum – Wireless application protocol – Wireless delivery technology and Switching methods – Wireless datagram protocol – Wireless technology – GSM , GPRS, CDMA, EDGE , UMTS.	

Text Book:

1. Ravi Kalakata and Whinston V.B, “Electronic Commerce, A Manager’s Guide”, Pearson Education, New Delhi.

Reference Books:

1. Dr. Varinder Bhatia, “e-Commerce”, Khanna Book Publishing Company, New Delhi.
2. Asolee. K Talwederk and Rooper. R Yavagal, “Mobile Computing”, Tata McGraw-Hill Publishing Company Limited, New Delhi.
3. Elias. M., “Electronic Commerce”, Prentice Hall of India Pvt. Ltd, New Delhi.

14COC07

PRACTICE WORKSHOP – I

Semester II

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the second semester and marks are awarded.



Since - 1947

Learning Objective: To promote the knowledge of applying statistical techniques in business.

	Hours
UNIT- I : Introduction about the Statistics for Business	12
Origin - Meaning - Definition of statistics – Characteristics – Functions - Uses of statistics in business - Advantages and limitations of statistics - Statistical investigation - Questionnaire: meaning – Definition - Preparation of questionnaire - Data collection - Primary data and Secondary data - Application of questionnaire in business research.	
UNIT-II : Procedure for selection and methods of presentation of data	12
Sampling: Meaning – Definition – Features - Methods of sampling. Tabulation: Meaning - Definition- Formation of frequency tables - Diagrams: Meaning - Diagrammatic presentation of statistical data - Types of diagrams - Simple problems in graphic presentation of statistical data – Histograms - Frequency polygon - Frequency curve – Ogives - Simple problems.	
UNIT-III : Averages including business averages	12
Measures of Central tendency - Averages including business averages (Mean) - Functions and objectives of averages, median and mode (All methods) - Measures of dispersion (All measures) - Simple problems.	
UNIT-IV : Tools for business analysis	12
Measures of Skewness: Karl Pearson’s Co-efficient of skewness and Bowley’s Co-efficient of skewness. Correlation analysis: Meaning - Scatter diagram - Karl Pearson’s correlation – Spearman’s rank correlation. Regression analysis: Meaning – Uses - Difference between correlation and regression analysis - Simple problems.	
UNIT-V : Index Numbers for business applications	12
Index number – Meaning - Characteristics and uses – Laspeyre’s, Paasche’s and Fisher’s ideal index numbers - Fixed base index number - Chain base index number - Cost of living index numbers - Method of construction of index numbers - Simple problems.	

Distribution of Marks: 80% Problems and 20% Theory

Text Books:

Gupta S.P., “Statistical Methods”, Sultan Chand and Sons, New Delhi.

Reference Books:

1. Gupta S.P, Gupta.P.K and Man Mohan, “Elements of Business Statistics and Operation Research”, Sultan Chand and Sons, New Delhi.
2. Navnitham P.A., “Business Mathematics and Statistics”,Jai Publishers,Trichy.

Learning Objective: To learn the concepts of Cost ascertainment.

	Hours
UNIT-I : Introduction	12
Cost Accounting – Meaning, Scope and Objectives – Cost concepts and classifications – Cost unit – Cost centre – Financial accounting and cost accounting – Advantages – Limitations – Methods of costing – Elements of cost – Cost statement.	
UNIT-II : Material Control	15
Material Control – Meaning – Need - Techniques of material control – Purchase and inventory control of material – Methods of valuing material Issues – FIFO – LIFO - Simple average – Weighted average	
UNIT-III : Accounting for Labor Cost and Over heads	15
Labor – Computation of labor cost – Accounting for overtime – Idle time and labor turnover – Good wage system – Methods of remuneration - Time rate – Piece rate- Incentive schemes – Overheads allocation – Apportionment and Absorption – Machine hour rate.	
UNIT-IV : Methods of Costing, Cost Reports and Cost Audit	15
Operating Costing – Unit costing – Job and contract costing – Cost reports, Cost audit.	
UNIT-V : Process Costing and Reconciliation of Cost and Financial Accounts.	15
Process costing –Normal loss – Abnormal loss – Abnormal gain - Inter process profit – Accounting of by products and joint products – Reconciliation of cost and financial accounts.	

Distribution of Marks: Problem 80% and Theory 20%

Text Book:

1. Jain S.P and Narang K.L, “ Cost Accounting”, Kalyani Publishers, New Delhi.

Reference Books:

1. Pillai R.S.N and Bagavathi. V, “Cost Accounting”, Sultan Chand and Sons, New Delhi.
2. Iyengar .S.P, “Cost Accounting”, Sultan Chand & Sons, New Delhi.
3. Maheswari.S.N, “Cost and Management Accounting”, Sultan Chand and Sons, New Delhi.
4. Prabhu Dev, “Cost accounting”, Himalaya Publishing House, Mumbai.

Learning objective: To understand the Business Laws and Concepts.

	Hours
UNIT-I: Introduction	12
Law – Meaning – Sources – Contract – Definition –Essential elements - Types offer and acceptance – Legal rules – Communication of offer, Acceptance and revocation – Modes of revocation of an offer – Consideration – Legal rules as to consideration – Contract without consideration – Stranger to a contract – Free consent – Coercion – Undue influence - Misrepresentation – Fraud – Mistake.	
UNIT-II: Law Relating To Agreements	12
Legality of Object – Unlawful and Illegal agreements – Effects of illegality Wagering agreements – Agreements opposed to public policy – Performance of contracts – Discharge of contracts – Quasi contracts – Remedies for breach of contract.	
UNIT-III : Bailment And Pledge	12
Bailment and Pledge – Meaning – Rights and duties of the Baylor and bailee pledger and pledgee – Law of agency – Creation of agency – Classification of agents – Rights and duties of principal and agent – Delegation of authority - Relations of principal with third parties – Personal liability of agent – Termination of agency.	
UNIT-IV: Sale of Goods Act	12
Contract of Sale – Agreements to sell and sale – Essentials of contract of sale Conditions and warranties - Caveat emptor – Exceptions – Transfer of property - Performance of the contract of sale – Sale by non-Owners- Unpaid sellers rights Against goods and the buyer personally.	
UNIT-V: Cyber Law	12
The Information Technology Act 2000 – Object of the act – Definitions - Electronic form – Electronic record – Private and public key – Digital signature – Certifying authority – Electronic contracts – Public key infrastructure – Procedural aspects of the PKI – Cyber regulations - Appellate tribunal – Information technology offences – Confiscation.	

Text Books:

1. Kapoor N.D, “Elements of Mercantile Law”, Sultan Chand and sons, New Delhi.
2. Nandan Kamath, “Guide to Information Technology Act”, Universal Law Publishers.

Reference Books:

1. Kapoor N.D, “Business Law”, Sultan Chand and Sons, New Delhi.
2. Shukla M.C , “A Manual of Mercantile Law”, Sultan Chand and Sons, New Delhi.
3. Dr.Sreenivasan M, “Commercial and Industrial Law”, Margham Publications.
4. Tulsian P.C, “Business Law”, Tata McGraw – Hill Publishing Co. Ltd., New Delhi.

Learning Objective: To enable the students to acquire practical knowledge in Income Tax.

	Hours
UNIT-I : Introduction to Income Tax	
Income Tax Act 1961 – Definitions- Agricultural income, Assessee, Person, Income, Gross total income, Assessment year, Previous year Capital and revenue – capital and revenue receipts, Capital and revenue expenses- Basis of charge – Resident- Ordinary resident, Not ordinarily resident- Nonresident - Incidence of taxation – Exempted incomes.	12
UNIT-II: Salary and House Property	
Different Heads of Income – Salaries – Allowances, perquisites, profit in lieu of Salary- Income from house property – Annual value, Determination of annual Value in different situations, Deduction u/s 24.	15
UNIT-III : Business Income and Capital Gain	
Profit and Gains of business or profession – Admissible deductions, Deduction u/s 36, General deductions, Expenses expressly disallowed - Depreciation – Capital gains – Short term capital gains, Long term capital gains - Exempted capital gains - Tax on capital gains.	15
UNIT IV: Income from Other Sources and Gross Total Income	
Income from Other Sources – Income u/s 56(1), Income u/s 56(2), Expenses u/s 57 - Set off and Carry forward losses – Aggregation of income – Deductions under Section 80.	15
UNIT V: Tax Administration	
Income Tax Authorities – CBDT – Powers – Assessing officer – Powers provisions Relating to search and seizure, Procedure for assessment self assessment - Best judgment assessment.	15

Distribution of Marks: Problem 60% and Theory 40%

Text Book:

1. Gaur.V.P and Narang D.B, “Income Tax Law and Practice”, Kalyani Publishers, New Delhi.

Reference Books:

1. Dinkar Pagare, “Law and Practice of Income Tax”, Sultan Chand and Sons, New Delhi
2. Dr.Mehrotra H.C, “Income Tax Law and Accounts”, Sahitya Bhawan Publications, Agra.

Learning Objective: To develop programming skills in C and C++

	Hours
UNIT-I : Introduction to C Language	8
Introduction –Basic Structure of C program – Programming style – Executing C program preprocessor -Keywords and identifiers – Constants – Variables – Data types – Operators and expressions.	
UNIT-II: Control Structures, Functions and Arrays	10
Basic input-output - Control structures – if, if – else, switch, break, for, while, continue, go to, do-while –Functions -Function parameters – Passing by value-Return values-Recursion- Arrays and strings	
UNIT-III : Structures and Pointers	10
Pointers – Address operator – Pointer variable – Void pointer –String library functions - Structures and unions – Initialization – Dot operator – Difference between structure and union.	
UNIT- IV: Introduction to C++	10
OOP- Basic concepts of OOP - Benefits and applications of OOP - C++ - Tokens, Expressions- class – Object - Public – Private - Member functions – Constructors – Destructors – Overloading.	
UNIT -V: Inheritance and Polymorphism	10
Inheritance – Single –Multi – Multiple- Hierarchical – Hybrid - Virtual base class – Abstract class - Virtual functions and Polymorphism – Pure virtual functions.	

Text Book:

1. Balagurusamy. E, “Object Oriented Programming with C++”, Tata McGraw Hill – 2006

Reference Books:

1. Herbert Schildt, “C++ from Ground up”, Osborne McGraw Hill Publishing.
2. Venugopal.K.R and Prasad.S.R,“Mastering C”, Tata McGraw Hill -2007, Newdelhi.

Learning Objective: To provide practical knowledge programming using C & C++ for various applications.

1. Write a program to find simple interest and compound interest.
2. Write a program to find Factorial of a given number.
3. Write a program to find a given is prime or not.
4. Write a program to display the 'Fibonacci' series.
5. Write a program to find a given number is Armstrong number.
6. Write a Program to find biggest and smallest of a given number.
7. Write a program to arrange a given set of numbers in ascending order and descending order.
8. Write a program to implement classes and objects.
9. Write a program to implement constructors and destructors.
10. Write a program to implement multiple inheritances using C++.



Since - 1947

Learning Objective: To enable the students to know the Banking and Insurance in India

Hours

UNIT-I : Banker and Customer

8

Origin of Banking – Banker–Customer– The relationship between banker and customer- Types of deposits – Account opening – Know your customer guidelines – Pass book - Types of customers. Banking system in India – RBI – Commercial banks.

UNIT-II: Negotiable Instruments

10

Characteristics – Types – Cheque – Material alteration – Crossing of cheque endorsement – Paying banker – Statutory protection to a paying banker – Payment in due course - Holder in due course – Collecting banker – Statutory protection to collecting banker –Duties of collecting banker.

UNIT-III : Service Channels

10

Alternate Channels– ATM– Internet banking – Phone banking – Payment and remittance services – Pay order– Draft – Electronic fund transfer – Intra branch ,Inter branch, Interbank, NEFT, RTGS . Allied services – Safe keeping, Advisory services – Demat services - Credit card – Debit card.

UNIT- IV: Insurance

10

Risk – Concepts of risk, Types of risk, Risk appraisal, Transfer and pooling of risks, Concept of insurable risk - Introduction to insurance – Definition - Nature and scope – Principles of insurance – Functions of insurance - Role and importance of insurance- IRDA.

UNIT -V: Insurance Contract

10

Life Insurance Contract – Definition – Features – Classification of policies (Concepts Only) – Non Life insurance contract – Features and types – Insurance products. Fire insurance – Definition – Kinds of policies. Marine insurance contract – Definition – Classification – Elements – Marine insurance policies- Difference between fire and marine insurance.

Text Books:

1. Gordan.E. and Natrajan.K,“Banking Theory Law and Practice”, Himalaya Publishing House, New Delhi.
2. Mishra M.N, “Insurance Principles and Practice”, Sultan Chand and Sons, New Delhi.

Reference Books:

1. Sundharam K.P.M and Varshney P.N, “Banking Theory Law and Practice”, Sultan Chand and Sons, New Delhi.
2. Kaptan.S.S, “ New Concepts in Banking”, Sarup and Sons, New Delhi.
3. Mishra M.N, “Modern Concepts of Insurance”, Sultan Chand and Sons, New Delhi.
4. Vinayakam.N, Radhaswamy and Vasudevan.S.V, “Insurance Principles and Practice”, Sultan Chand and Sons, New Delhi.

Learning objective: To learn the Principles and Practices of Company Accounts

	Hours
UNIT I : Issue of Shares	15
Issue of securities – Equity shares - Preference shares – Debentures accounting Entries - Over subscription - Pro-rata allotment - Issue at premium and at discount	
UNIT II: Redemption of Shares	15
Redemption of preference shares and debentures – Redemption at par and premium - Sources of redemption – Capital redemption reserve – Issue of bonus shares - Profit prior to incorporation	
UNIT III : Final Accounts of Companies	15
Company final accounts – Profit and loss account – Balance sheet - Calculation of managerial remuneration.	
UNIT IV : Valuation of Goodwill and Shares	15
Valuation of shares and goodwill - Valuation of goodwill – Average profit method - Super profit method – Capitalization method - Valuation of shares net asset method – Yield method – Fair value method - Liquidation of companies – Statement of affairs - Liquidator’s final statement of account .	
UNIT V : Double Account System	12
Double accounts system – Accounts of electric companies – Revenue, Net revenue of accounts - Receipts and expenditure of capital accounts - General balance sheet - Replacement of an asset - Accounting for human resources (Theory Only)	

Distribution of Marks: Problem – 80 % and Theory – 20%

Text Book:

1. Jain SP and Narang KL, “Advanced Accountancy”, Volume II, Kalyani Publications, New Delhi.

Reference Books:

1. Gupta R.L and Radhasamy, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
2. Iyengar.S.P, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
3. Ganeson.S and Kalavathi S.R, “Corporate Accounting”, Thirumalai Publications.
4. Reddy.T.S and Murthy.A, “Corporate Accounting”, Margham Publications, New Delhi.

14COC16

MARKETING

Semester IV

Learning Objective: To familiarize the concept of marketing and its application.

Hours

UNIT-I : Introduction

12

Nature and scope of marketing - Importance of marketing as a business function - Importance of marketing in Indian context - Marketing concepts - Selling vs. Marketing - Marketing mix - Marketing environment.

ACTIVITY: Preparation of reports on Marketing environment of different FMCG's or retailing companies.

UNIT-II: Consumer Behaviour and Market Segmentation

12

Nature, scope and significance of consumer behavior - Consumer behavior theories - Market segmentation concept and importance - Bases for market segmentation.

ACTIVITY: A report preparation on changing life styles in different walks of life creating demand for new companies / sectors.

UNIT-III : Product and Price

12

Product: Concepts - Types of products - New product development - Packing role and function - Brand name and trademark - After sales services - Product life cycle concept. Price: Importance - Price as marketing mix - Factors influencing price determination of a product / service - Discount and rebates.

ACTIVITY:

1. Stages of product life cycle (PLC) for different companies – NPD stages for imaginary products.

2. Report on factors influencing price fixation for different products in selected sectors in the recessionary period.

UNIT- IV: Distribution Channels - Physical Distribution and Promotion

12

Distribution channels - Concept and role - Types of distribution channels - Factors affecting choice of distribution channel - Retailer and wholesaler - Physical distribution of goods – Transportation – Warehousing - Inventory control - Order Processing. Promotion: Methods of promotion - Optimum promotion mix - Advertising media - their relative merits and limitations.

ACTIVITY: Report on promotional mix for different FMCG products.

UNIT -V: Issues and Developments in Marketing

12

Social, Ethical and Legal Aspects of Marketing - Marketing of services - International marketing - Direct marketing - Rural marketing - Green marketing - Cyber marketing - Relationship marketing and other developments of marketing.

Activity: Prepare a Report on Green Marketing.

Text Book:

1. Philip Kotler, "Marketing Management", Prentice Hall, New Delhi.

Reference Books:

1. Dr. Rajan K. Nair and Sanjith.R.Nair, "Marketing", Sultan Chand and Sons., New Delhi.
2. Sherlekar S.A, "Marketing Management", Himalaya Publishers, New Delhi.
3. Saxena, Rajan, Marketing Management, Tata-McGraw Hill, New Delhi.
4. McCarthy, E.J, Basic Marketing: A managerial approach, Irwin, New York.

Learning Objective: To familiarize the concept of marketing and its application.

Hours

UNIT : I Introduction

12

Management information system – Definitions – Importance – Concepts of MIS – Nature and scope of MIS – Structure of MIS – Classification of MIS.

UNIT II – Information and System Concept

12

Information – Definitions – Types of information's – Dimensions of information – System – Definitions – Kinds of systems – Elements of systems – Tele communication and net works – Types of signals – Communication channels and its characteristic – Communication net works.

UNIT – III Data Base Management System

12

Introduction – Data base hierarchy – Data base structure – Data base management system – Types of data base structure or data models.

Decision making and decision support system – Decision making – Simon's model of decision making – Decision making and MIS – Need for decision support system – DSS: A frame work – Characteristic and capabilities of DSS.

UNIT IV: Development of MIS

12

System development stage – System development approaches – System analysis – introduction – Requirement determination – Strategies for requirement determination – System analysis tools – System design – Design objectives – Conceptual designs – Design methods – Detailed system designs.

UNIT V: Management of Information Resources

12

Implementation Process – Hardware and Software selection – System Maintenance – Evaluation of MIS – IS security – Protecting Information Systems – IS controls.

Text Book:

1. Gorden B. Davis and Margrethe H. Olson, "Management Information System", Mc Graw – Hill Publishing, New Delhi.

Reference Books:

1. Aman Jindal, "Management Information System", Kalyani Publishers, New Delhi, 2003.
2. Dr. S.P. Rajagopalan, "Management Information System", Margham Publications, Chennai, 2006
3. Gerald V.Post David L.Anderson, "Management Information System – Solving Business Problems with Information Technology", McGraw hill 1997.

Learning Objective: To provide working knowledge in Visual Basic Programming.

	Hours
UNIT-I : Visual Basic Environment	8
Getting started- Windows and VB- VB environment- Starting & working with VB initial, VB screen- IDE: New project- Property windows- Form properties, project explorer- Properties- SDI- Toolbars- Toolbox - Menus in VB: File, edit, view, format, run, tools, debug menus. Customizing Forms- Making a form responsive to events- Saving your work.	10
UNIT-II: Building the User Interface	10
Building the user interface- Creating controls- Name property- Command buttons- Simple event procedures- Access keys- Image controls- Text boxes Labels- Message boxes- the grid. Editing tools - Picture boxes, Rich text boxes.	10
UNIT-III : Controlling Program Flow	10
Controlling program flow- Determinant Loops – Indeterminate loops –making decision Select Case – nested if then – Go to Statement - Finishing the interface- Options -Common dialog boxes- Frames- Check Boxes- Scroll bars Times.	10
UNIT- IV: Functions and Procedures	10
Built-in-Functions- String Functions-Numeric Function - Date time- Financing Functions- Functions and Procedure - Database application in VB- Modern database Programming with database methods events for data control Monitoring changes to the database.	10
UNIT -V: Microsoft Windows Common Controls	10
Data Controls - ActiveX Controls- Microsoft Window Common Controls 6.0 Image list Control – list View Controls – Slider Control – Status Bar Controls Menus –Menu Editor - MDI forms.	10

Text Book:

1. Gray Cornell, “Visual Basic 6.0 from the ground up”, Tata McGraw Hill 1999

Reference Books:

1. ,Peter Norton, ”Visual Basic programming 6.0”, Tata McGraw Hill
2. Steven Hiltner, “Visual Basic programming 6.0”, Tata McGraw Hill.

Learning Objective: To provide practical knowledge in programming using VB.

1. a. Design a form for simple arithmetic calculations.
b. Design a loan calculator form simple interest and compound interest calculation in a single form.
2. Design a form for calculation of depreciation under straight-line and WDV Method.
3. Design simple applications using built-in functions in VB (numeric, trig date, and time functions)
4. Write a VB Program to change the format of a text (Bold, Italic, etc.,) using check boxes, option buttons.
5. Write a program to display a text at the bottom of the screen continuously.
6. Write a program for scrolling a bit map at runtime.
7. Make simple Editor with the following menus:
File new open Save Save as
Edit Cut Copy Paste.
8. Creation of student information records containing roll number, name, subject, Code, marks, etc., Consider MS Access as back end and find total, average and Result for each student.
9. Record manipulation such as deletion, modification, additions and counting Number of records. Do the above process with the help of Menu Editor and Data Control. Consider MS Access as back end.
10. Design and write a VB program for employee information's systems for a textile Unit. The system should provide all necessary information for personal human Resource management of a company.

14COC20

PRACTICE WORKSHOP - II

Semester IV

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the classes. Examination is conducted for three hours at the end of the fourth semester and marks are awarded.



Since - 1947

Learning objective: To impart knowledge of OR techniques for managerial decisions.

UNIT - I: (12 hrs)

Linear programming problem (LPP): Definition – Canonical, Standard and general forms - Formulation of an LPP – solving LPP by Graphical method and Simplex methods – algorithm - Duality – meaning and its uses - simple problems.

UNIT - II: (12 hrs)

Transportation Problems - Finding Initial and Optimal solutions - Assignment problems. **Inventory:** Elementary inventory models - EOQ- Safety stock models – simple problems.

UNIT - III: (12 hrs)

Replacement models: Elementary replacement models – money value fixed and money value changes with time models – present worth factor – Individual and group replacement policy models – simple problems.

UNIT - IV: (12 hrs)

Queuing Theory: Characteristics of queues – Poisson arrival exponential services – (M/M/1: ∞ / FIFO), (M/M/1: N/ FIFO), (M/M/C: ∞ / FIFO) models.

Sequencing Problem: Two machine with n jobs – simple problems

UNIT - V: (12 hrs)

Networks – CPM and PERT analysis – construction of Networks - probability for completing the scheduled time – simple problems – Cost Analysis: Crashing (theory only).

Note: Proof and derivation are excluded. Theory carries 30 marks and problems carries 45 marks.

Text book:

1. Operations Research - Kanti Swarup P.K., Gupta & Man Mohan (Sultan Chand & Sons publishers)
2. Problems in Operations Research - P.K., Gupta & Man Mohan (Method and solutions) (Sultan Chand & Sons publishers)

Reference book:

1. An Introduction to Operations Research - Hamady, A. Taha(III Edition)

14COC22

MINOR PROJECT WORK

Semester V

Minor project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the areas of Marketing and Finance. The grouping may be done in such a way that it has minimum three and maximum five students. The project report shall be submitted jointly by the group, evaluated by the internal examiners but the marks will be awarded to each student separately by conducting viva-voce examination.



Learning Objectives: To learn the accounting procedures for reconstruction of companies and principles of the bank and insurance accounts

	Hours
UNIT I: Amalgamation & Absorptions	
Amalgamation and absorption – Meaning – Accounting treatment – Purchase consideration – Methods of calculating purchase consideration – Accounting entries.	15
UNIT II: Reconstructions of Companies	
Reconstruction – External and internal – Accounting treatment.	14
UNIT III: Accounts of Banking Companies	
Bank accounts (New Format) – Profit and loss account – Balance sheet.	14
UNIT IV: Accounts of Insurance Companies	
Accounts of insurance companies – Life insurance company accounts revenue Account and balance sheet – Valuation balance sheet – Accounts of fire and marine insurance.	14
UNIT V: Accounts of Holding Companies	
Accounts of holding company – Minority interest - Cost of control/ goodwill or capital reserve - Capital profit, Revenue profit (Excluding Chain Holding) - Consolidated balance sheet.	15

Distribution of Marks: Problems– 80% and Theory – 20 %

Text Book:

1. Jain S.P. and Narang K.L., “Advanced Accountancy”, Volume II, Kalyani Publications, New Delhi.

Reference Books

1. Gupta R.L. and Radhasamy M, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
2. Iyengar.S.P, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
3. Ganesan.S and Kalavathi S.R, “Corporate Accounting”, Thirumalai Publications, Nagercoil.
4. Reddy T.S. and Murthy A, “Corporate Accounting”, Margham Publications, Chennai.

Learning Objective: To learn the Principles and Practices of Management

Hours

UNIT-I : Introduction to Management

15

Management – Definition – Meaning – Management is a science or art - Theories of management – Henry Fayol, F.W.Taylor – Principles of management - Administration Vs Management - Levels of management - Managerial skills.

15

UNIT-II: Planning

Planning – Definition – Features – Process – Importance – Types – Forecasting
Planning premises – MBO - Meaning – Characteristics- Advantages - Limitations – Decision making.

14

UNIT-III : Organization

Nature and importance of organization – Theories of organization- Organization process – Principles of Organization -Types of organization Authority and Responsibility - Centralization- Decentralization -Departmentation.

14

UNIT- IV: Staffing and Leadership

Staffing - Meaning – Significance – Elements of staffing Process - Recruitment – Selection - Training- Appraisal - Promotion - Leadership – Need for leadership – Qualities of a leader – Types of leadership.

14

UNIT -V: Motivation, Co-ordination and Controlling

Motivation – Theories of motivation – Maslow’s theory and Herzberg theory Types of motivation – Co-ordination – Control - Nature - Process of control, Characteristics of ideal control system -Control techniques.

Text Book:

1. Dinkar Pagare, “Principles of Management ”, Sultan Chand and Sons, New Delhi.

Reference Books:

1. Moshal B.S, “Management Theory and Practice”, Galgotia Publishing Company, New Delhi.
2. Gupta C.B, “Business Management”, Sultan Chand and Sons, New Delhi.
3. Gupta R.N, “Principles of Management ”, S.Chand and Company Ltd, New Delhi.
4. Wehrich, Koontz and Aryasri .A, “Principles of Management ”, Tata McGraw Hill Publishing Co. Ltd., New Delhi.

Learning Objective: To inculcate knowledge on RDBMS concepts and Programming with Oracle

	Hours
UNIT-I : Database Concepts	12
A Relational approach: Database – Relationships – DBMS – Relational data model – Integrity rules – Theoretical relational languages. Database design: Data modeling and normalization: Data modeling – Dependency – Database design – Normal forms – Dependency diagrams - Denormalization – Another example of normalization.	
UNIT-II: Oracle9i Overview:	12
Personal Databases – Client/Server Databases – Oracle9i an introduction – SQL *Plus Environment – SQL – Logging into SQL *Plus - SQL *Plus Commands – Errors & Help – Alternate text editors - SQL *Plus worksheet - iSQL *Plus. Oracle tables: DDL: Naming rules and conventions – Data types – Constraints – Creating oracle table – Displaying table information – Altering an existing table – Dropping, Renaming, truncating table – Table types – Spooling – Error codes.	
UNIT-III : Data Management and Retrieval	11
DML – Adding a new row/record – Customized prompts – Updating and deleting an existing rows/records – Retrieving data from table – Arithmetic operations – restricting data with WHERE clause – Sorting – Revisiting substitution variables – DEFINE command – CASE structure. Functions and Grouping: Built-in functions –Grouping data. Multiple tables: Joins and set operations: Join – Set operations.	
UNIT- IV: PL/SQL: A Programming Language:	13
History – Fundamentals – Block structure – Comments – Data types – Other Data types – Declaration – Assignment operation – Bind variables – Substitution variables – Printing – Arithmetic operators. Control structures and Embedded SQL: Control structures – Nested blocks – SQ L in PL/SQL – Data manipulation – Transaction control statements. PL/SQL Cursors and exceptions: Cursors – Implicit & explicit cursors and attributes – Cursor FOR loops – SELECT...FOR UPDATE – WHERE CURRENT oF clause – Cursor with parameters – Cursor variables – Exceptions – Types of exceptions.	
UNIT -V: PL/SQL Composite Data Types	12
Records – Tables – Varrays. Named Blocks: Procedures – Functions – Packages – Triggers –Data dictionary Views	

Text Book:

1. Nilesh Shah, “Database Systems using Oracle”, 2nd edition, PHI.

Reference Books:

1. Arun Majumdar and Pritimoy Bhattacharya, “Database Management Systems”, 2007, TMH.
2. Gerald V. Post, “Database Management Systems”, 3rd edition, TMH.

14COC26 COMPUTER PRACTICAL – IV ORACLE Semester V

Learning Objective: To apply theoretical knowledge to create database

1. Creating Tables and writing simple queries using

- Comparison operators
- Logical operators
- Set operators
- Sorting and grouping
- Range Searching and Pattern Matching

2. Writing queries using built in functions.

3. Updating and altering tables using SQL.

4. Creation of Students Information table and write PL SQL block to find the Total, Average marks and Results.

5. Write a PL SQL block to find the Electricity Bill.

6. Splitting the table:

Write a PL SQL block to split the Students Information Table Into two, one with the Passed and other with the failed.

7. Joining the table:

Write a PL SQL Block to join two tables: First table contains the Roll Number, Name, Total and Second table contains the Roll Number and Address.

8. Create a Database Trigger to check the data validity of the Record.

9. Write a Recursive function

- a. To find Factorial of N.
- b. To find Fibonacci Series with N terms.

10. Develop a simple project for student database management system using VB as front end and ORACLE as back end.

Learning Objective: To Provide exposure to the students about the importance and setting up of small scale units

	Hours
UNIT - I: CAPITAL MARKET	15
Evolution and growth-Constituents of Indian capital market-New financial institutions-New financial instruments- Initiatives in the Indian capital market capital market Instruments- Meaning- Types- Regulation of Indian capital market.	
UNIT-II: SEBI	15
Features of SEBI Act-Objectives- Management-Powers and functions-Regulatory role. Investor protection: Loss of confidence of small investor-Causes-Rights of investors – Facilities by BSE – Ombudsman.	
UNIT-III : Stock Exchange	14
Definition-Functions -Stock exchange and commodity- Exchange distinguished-Listing agreement- Stock exchange powers –Listing benefits consequences of non-listing -New entry norms for unlisted company's listing-Suspension/Withdrawal.	
UNIT- IV: Book Building	14
Concept- Characteristics-The process- Allocation procedure -Initial public offer (IPO) - Additional issue by listed company- Offer by unlisted company-s Stock market index: Meaning- Features BSE INDEX SENSEX- CNX Nifty	
UNIT -V: Stock Market Trading Mechanism	14
Stock Exchange Dealings- Share prices-Factors- Depository participant (DP) Depository (DEMAT) Services- Demat account - Electronic settlement of trade procedure- Shortcomings of demat system- Indian depository - Role of CDSL Benefits- Role of NSDL - On-line Stock Trading- Features.	

Text Book:

1. Gupta.C.B. and Srinivasan.S.P, “Entrepreneurial Development”, Sultan Chand and Sons, Newdelhi.

Reference Book:

1. Jayashree Suresh, “Entrepreneurship Development”, Sultan Chand and Son, New Delhi.

Core Elective - I
14COC27 B PERSONAL INVESTMENT MANAGEMENT Semester V

Learning Objective: To impart knowledge on Financial Markets and various investment avenues.

	Hours
UNIT-I : Introduction	15
Investment Management- Definition-Concepts of investment- Elements of investment- Nature of investment-Factors influencing investment- Need for investment- Investment environment- Investment media. Speculation- Gambling- Investment principles- Sources of investment information- Analysis of risk in investment – Return in investment.	
UNIT-II: Financial Markets	15
Financial Markets-Definition – Role- Functions- Constituents of financial markets- Primary market, Secondary market, Money market, Capital market- Debt market- Eurobond market- Equity market- Financial services market- Depository market- Non Depository market – Commodity market – Forex market - Financial instruments - Capital market instruments	
UNIT-III : Investment in Govt. Securities, Shares and Insurance	15
Investment in Government Securities- Shares-Investment in insurance policies-LIC- and other Private Insurance companies.	
UNIT- IV: Avenues of other Investments	14
Investment in UTI Schemes-Mutual funds- Advantages-Investment in bank deposits - Provident fund- Post office schemes- Fixed deposit in companies- Investment in private Finance companies- Chit funds- Merits and demerits - Real estate- Gold-Silver- Coins & Stamp collection- Diamonds and antiques.	
UNIT -V: Investment and Tax Planning	14
Investment and Tax Planning- Tax implications of various investment proposals- Fully exempted incomes-Capital gains- Incomes from other sources-Wealth tax and Income tax deductions.	

Text Book:

1. Gangadhar.V and RameshBabu.G, “Investment Management”, Anmol Publications Pvt Ltd.

Reference Books:

1. Preeti Singh, “Investment Management, Security Analysis and Portfolio Management”, Himalaya Publications, Mumbai.
2. Dr. Gurusamy.S, “Capital Markets”, Tata McGraw- Hill Education Private Limited, New Delhi.

Learning Objective: To Provide exposure to the students about the importance and setting up of small scale units

	Hours
UNIT-I : Introduction	12
Entrepreneur – Meaning, qualities and functions – Factors influencing entrepreneurship – Importance of Entrepreneurial development – Institutions involved in entrepreneurial development.	
UNIT-II: Government Policies and Practices	12
Government policies and practices on entrepreneurial development – Industrial policies in relation to entrepreneurial development – Central and state government subsidies and incentives – Institutional finance – Industrial estates – District industrial centre.	
UNIT-III : Project Identification	12
Project Identification and information classification – Criteria for selecting a project – Project profile – Technical analysis – Marketing analysis – Feasibility report	
UNIT- IV: Small Scale Enterprise	12
Entrepreneurship and small-scale enterprises – Need and importance of developing small entrepreneurs- Problem and prospects of small entrepreneurs – Trade sickness in small scale units in India.	
UNIT -V: Financial Institutions	12
Steps in establishing small scale enterprises – Financing small scale industries – Assessing the financial requirement – Institutional assistance to small-scale industries – Registration of small scale industries – Basic function and procedures.	

Text Book:

1. Gupta.C.B and Srinivasan.S.P, “Entrepreneurial Development”, Sultan Chand & Sons, Newdelhi.

Reference Book:

1. Jayashree Suresh, “Entrepreneurship Development”, Sultan Chand & Sons, New Delhi.

Learning Objective: To learn the applications of accounting techniques for Management.

	Hours
UNIT I : Introduction to Management Accounting	14
Management accounting – Nature and scope – Objectives – Functions – Importance limitations - Management Accounting and financial accounting - Management accounting and cost accounting – Installation of management accounting system.	
UNIT II: Financial Statements	14
Financial Statement analysis – Types of financial analysis – Techniques comparative Financial statements – Common size statements – Ratio analysis significance - Limitations – Liquidity, solvency, activity and profitability ratios	
UNIT III: Funds Flow & Cash Flow Statements	15
Fund Flow Statement – Concepts – Importance and limitations – Preparation of fund flow statement – Schedule of changes in working capital – Statement of sources and application of funds – Cash flow statement– Uses, significance and limitations – Preparation of cash flow statement (New format).	
UNIT IV: Budgetary Control	14
Budgetary Control – Meaning - Objectives – Requisites for a successful budgetary control System – Fixed and flexible budget – Functional budget.	
UNIT V: Marginal Costing & Standard Costing	15
Marginal Costing – Meaning – Characteristics - Contribution – P/V ratio – Break even analysis – Margin of safety- Application of marginal costing – Standard costing – Meaning – Steps involved in standard costing – Variance analysis – Material, Labour.	

Distribution of Marks: Theory 20% & Problem 80%.

Textbook:

1. Sharma.R.K and S.K. Gupta, “Management Accounting”, Kalyani Publishers, New Delhi.

Reference Books:

1. Pillai R.S.N and Bagavathi, “Management Accounting”, Sultan Chand and Sons, NewDelhi
2. Jain.S.P and K.L. Narang, “Elements of Management Accounting”, Kalyani Publishers, NewDelhi.
3. Maheswari S.N, “Principles of Management Accounting”, Sultan Chand and Sons, New Delhi.
4. Khan M.Y. and Jain P.K, “Management Accounting”, Tata McGraw – Hill Publishing Company, New Delhi.

Learning Objective: To learn integrated process and Information system

Hours

UNIT-I : Introduction to ERP

12

ERP – Introduction – Common ERP Myths – Evolution of ERP – Reasons for the growth of the ERP markets – Advantages of ERP – Basic concepts – Risks of ERP.

UNIT-II: ERP and Related Technologies

12

Business Process- Re-engineering (BPR) – Data Warehousing – Data mining – On-Line Analytical Processing (OLAP) – Business intelligence technology.

UNIT-III : ERP Implementation

12

Objects of ERP implementation – Technological and business reasons for the acquisition of ERP – Implementation challenges – Transition strategies – ERP project management – Success and Failure factors of an ERP implementation.

UNIT- IV: ERP Packages

12

Business modules of ERP Package – Finance – Production – Human Resource – Material Management – Marketing Management.

UNIT -V: SAP Applications

12

ERP market place – ERP Market share – SAP business application and solution – Business benefits – ERP – Presents and future - The evolution of ERP to ERP-II - ERP case studies.

Text Book:

1. Alexis Leon, “ERP Demystified”, Tata McGraw Hill, New Delhi.

Reference Book:

1. Barton, “Enterprises Resource Planning”, University of Missouri, St. Louis.

Websites:

1. <http://sap.ittoolbox.com>
2. <http://itmanagement.earthweb.com>

Learning Objective: To Provide exposure to the students to design the web page

Hours

UNIT-I: HYPER TEXT MARKUP LANGUAGE (HTML):

8

Programming in HTML- Classification of tags - Use of padded tags - Use of unpadded tags - Formatting tags - Meaning of forms - Uses of forms - Creation of tables - Meaning of frames - Creation of frames - Graphics in HTML - Web Designing principles and issues.

UNIT-II: DYNAMIC HYPER TEXT MARKUP LANGUAGE (DHTML):

10

Meaning Of DHTML - Comparison between HTML and DHTML - Static and Dynamic -, Procedural and Non Procedural - Programming in DHTML - Cascading Style Sheets (CSS) - Document Object Model (DOM) - Dynamic Changes like Style, Text, Graphics ,Placements - Creating Multimedia Effects with Filters - Different Types of Errors - Runtime Errors, System Errors etc.,

UNIT-III: V.BSCRIPT:

10

Introduction to Visual Basic Language - Introduction to scripting language - Introduction to VB Script - Features of VB Script - Data types in VB Script - Client side programming.

UNIT-IV: V.BSCRIPT (Contd...):

10

Arrays - Singular array, Multiple Array - Array handling mechanism, Examples of Arrays. Data validation techniques - Strings, Meaning of String- Meaning of Functions-String Functions (or) String Manipulation Mechanism.

UNIT-V: EXTENSIBLE MARKUP LANGUAGE (XML):

10

Introduction to XML - Comparison of XML with other Web Designing Languages, Creating XML documents, XML Style Sheets, XML Document Object Model, XML Query Language, XML DTD.

Text Book:

1. Vivek Sharma and Rajiv Sharme, "Developing e-commerce sites", Pearson Education Publication LTD.

Reference Books:

1. Gray Cornell,"Visual Basic 6 Programming guides", "Microsoft Press Publication Ltd.
2. Gray Cornell,"Visual Basic 5 ", chap21,22, Tata McGraw Hill Publication Ltd, New Delhi.
3. Jennifer Niederst Robbins, "Learning Web Design: A Beginner's Guide to HTML, CSS, JavaScript, and Web Graphics", Kindle Edition.

Learning Objective: To apply theoretical knowledge to create database

1. Create a simple HTML page which demonstrates all types of lists
2. Create a student Bio-Data, using forms
3. Using HTML, Create a style sheet with border definition and font attributes.
4. Introduce a new product to the market and create web advertising using DHTML.
5. Develop a VB Script program to display a digital clock.
6. Write a VB Script program which prompts user to enter sum of two numbers and display whether the answer is correct or incorrect.
7. Using VBScript, Write a program to scroll the text on status bar.
8. Write a VB script program to accept two values from form and apply any four arithmetic functions.
9. Write an XML program using DTD
10. Create a student database using XML



Since - 1947

14COC33

PRACTICE WORKSHOP - III

Semester VI

Exercises have been developed on the practical aspects of business and the same have been taught to the students in the Practice Workshop classes. Examination is conducted for three hours at the end of the sixth semester and marks are awarded.



Since - 1947

Major Project work will be assigned to the students on the basis of group under the supervision and guidance of the faculty members in the areas of Web site creation, Inventory control, Pay roll processing, etc., The grouping may be done in such a way that it has minimum three and maximum five students. The project report shall be submitted jointly by the group, evaluated by the internal and external examiners but the marks will be awarded to each student separately by conducting viva-voce examination.



Learning Objective: To understand the basic concepts of Logistics Management

Hours

UNIT-I: LOGISTIC SYSTEM

12

Concept – Objectives – Logistics – Interface with marketing – System elements – Relevance of logistics to Export Management – Importance of Logistics – Principles of Logistics Excellence.

UNIT-II: INDIAN SHIPPING

12

Ports in India – Indian Shipping at a glance – Government policy – Control and Support – Ports infrastructure development – Organization of a shipping company – Shippers association – Shipment of government controlled cargo – Different types of ships – Operating ships - Shipping routes.

UNIT-III: FREIGHT STRUCTURE AND PRACTICE

12

Freight Rates – Principles – Liner freight structure – Tramp freight structure – Shipping agent – Freight forwarder – Stevedores.

UNIT-IV: CONTAINERIZATION

12

Genesis – Containers – Classifications of containers – Benefits to trade – Constraints in containerization – Inland container depot – Roles and functions – Export clearance at ICD - Imports clearance procedure– CONCORD – ICD (Latest Trends).

UNIT-V: AIR TRANSPORT

12

Inter Model Operations – Combined transport document – Legislation for multi model transport – The Multi Model Transportation of Goods Act of 1993 – International air transportation – Advantages and constraints of air transport – Air cargo tariff structure – IATA

Text Book:

1. Dr.Krishnaveni Muthiah, “Logistics Management & World Sea borne Trade”, Himalaya Publishing House Ltd., Mumbai.

Reference Books :

1. Vinnod V. Sople, “Logistic Management”, Pearson Education.
2. Bhattacharya S.K, “Logistic Management”, Sultan Chand Publications.

Core Elective - II
14COC35 B INTERNATIONAL BUSINESS Semester VI

Learning Objective: To enable the students to understand and apply the Government Regulations and Policies towards International Business

	Hours
UNIT-I: INTERNATIONAL BUSINESS NEED AND MODE	12
Meaning of international business-Features-Grades -International business vs. domestic business-Advantages of international trade – New trade theory - Competitive advantage of nations-Reasons for entering international business-Modes of entry, direct exports, indirect exports -Overseas operation without equity investment-Overseas operation with equity investment	
UNIT- II: FDI AND INTERNATIONAL BUSINESS ENVIRONMENT	12
Foreign direct investment-Definition - Classification of FDI-Benefits and cost of FDI-Determinants of FDI-International business environment-Culture-Elements-Economic environment-Economic system-Stages of economic development-Macroeconomic indicators-Political environment.	
UNIT- III: COMMERCIAL POLICY AND INTERNATIONAL ORGANISATION	12
Commercial policy- Need– Tariff barriers-Non Tariff barriers. International Organization-GATT-Difference between GATT & WTO- WTO-Functions and principles-GATT, GATS & TRIPS. Regional economic cooperation -Regional trade agreements - Level of economic integration - Effects of integration - Benefits of regional arrangements - Cost of regional arrangement-Major regional trade agreements-Commodity agreements & Cartels.	
UNIT -IV: INTERNATIONAL FINANCIAL ENVIRONMENT	12
Balance of payments-Definition-Significance to business community- Foreign exchange markets-Features of exchange market -Exchange rate systems- Fixed and floating exchange rates-Current exchange rate regimes-IMF-objectives-functions-IBRD-objectives-IDA-features-IFC-functions-Multilateral investment guarantee agency.	
UNIT -V: TRADE POLICY AND PROCEDURES	12
Foreign trade promotion-Institutions for export promotion-Export promotion measures-Special economic zones-Incentives and facilities to exporters-Foreign investment in India-Indian investments abroad-Trade procedures- Documents-Custom clearance for import- Methods of payment- Letter of credit-Export finance from commercial banks-Export-Import bank of India- Factoring & Forfeiting.	

Text Book:

1. Jeevanadam.C, “International Business”, Sultan Chand and sons, New Delhi, 2008.

Reference Book:

1. Varam.M.L, “International trade”, Vikas publishing house, New Delhi, 2003.
2. John D.Daniels/Lee H.Radebaugh Daniel P. Sullivan/ Prashant salwan, “International Business”, published by Pearson education, 2009.

Learning Objective: To provide knowledge in the basic aspects of accounting.

Hours**UNIT I: Double Entry System and Accounting Concepts**

Double Entry Book Keeping – Accounts – Types of Accounts – Rules of Accounts
Accounting Concepts – Conventions – Uses and Limitations of Double Entry Book
Keeping. **6**

UNIT II: Journal , Ledger and Trial Balance

Journal - Ledger – Trial Balance – Need for Preparing a Trial Balance - Uses and
Limitations of Trial Balance. **9**

UNIT III: Final Accounts

Final Accounts of Sole Trading Concerns – Trading Account - Profit and Loss Account
Balance Sheet – Problems With Simple Adjustments. **9**

Text Books

1. Grewal T.S, “Double Entry Book Keeping”, Sultan Chand and Sons, New Delhi.

Reference Books

1. Gupta R.L, “Advanced Accountancy”, Sultan Chand and Sons, New Delhi.
2. Jain S.P and K.L. Narang, “Advanced Accountancy”, Kalyani Publishers, New Delhi.
3. Reddy T.S and Murthy A, “Financial Accounting”, Margham Publications, Chennai.
4. Vinayagam, Nagarajan and Mani, “Principle of Accounting”, Sultan Chand and Sons, New Delhi.



Since - 1947

OFFICE MANAGEMENT (SELF STUDY)

Learning objective: To learn the principles and practices of office management.

UNIT I Modern Office and Management

Introduction – Meaning – Office Work - Office Functions – Principles of Management Elements
Functions of Office Management – Information Management – Organization Characteristics
Importance – Benefits – Steps - Principles.

UNIT II Administration and Accommodation.

Administration – Objectives – Accommodation – Principles – Location – Office Layout – Re-
Layout – New Trends in Office Layout – Office Lighting – Types – Benefits – Ventilation
Interior Decoration- Physical Hazards – Sanitary Requirements – Security – Secrecy
Cleanliness.

UNIT III Office System and Procedures

System Concept – Definition – System Analysis – Flow of Work – Role of Manager
Centralization vs Decentralization – Mechanization – Criteria – Types of Office Machines
Office Forms – Forms Control – Designing – Sets – Stationery.

UNIT IV Records Management

Records – Importance – Filing – Essentials - Classification and Arrangement of Files – Methods
Modern Filing Devices – Indexing – Types – Selection – Filing Routine – Manual – Retention
Evaluation – Modern Tendencies in Records Making.

UNIT V Communication and Office Correspondence

Importance – Barriers – Process – Characteristics – Office Correspondence – Mail Services
Facilities – Arrangements – Mail Routines – Cost Reduction or Cost Saving – Areas – Methods
Economy – Budgetary Control.

Text Book

1.Chopra R.K, “Office Organization and Management”, Himalaya Publishing House,
Mumbai.

Reference Books

1. Singh B.P, “Office Organization and Management”, Kalyani Publishers, New Delhi.
2. Gupta C.B, “Office Management”, Sultan Chand and Sons, New Delhi.