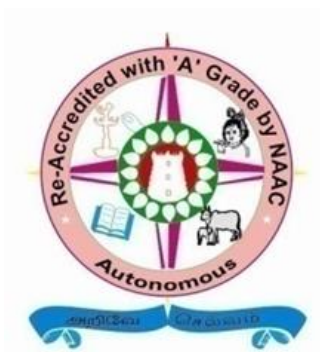# DEPARTMENT OF COMMERCE
(Centre for Higher Research)

Yadava College
(An Autonomous Institution, Re-accredited with 'A' by NAAC)
Govindarajan Campus, Thiruppalai, Madurai – 14.

Regulations and syllabus under CBCS for B.Com., B.Com. (CA), M.Com.,M.Com (CA)., M.Phil., and PGDCA

**With effect from the Academic Year
2015 - 2016**

YadavaCollege (Autonomous)
(Accredited with 'A' Grade by NAAC)
GovindarajanCampas, Thiruppalai.
Madurai – 625014

Regulations and syllabus for the Degree of Bachelor of Commerce
Under CBCS
(This will come into force from the academic year 2015 – 2016)

Qualification for Admission:

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

Duration of the Course:

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

Medium of Instruction: English

Subjects of Study:

Part I	:	Business Organisation.
		Business Communication.
Part II	:	English
Part III	:	Core / Allied / Elective.
Part IV	:	Environmental Studies / Value Education / Non-Major Electives / Skill based Elective.
Part V	:	Physical Education / NSS / NCC / Extension Activities.

Blue Print of the Question Paper

Section	Type of Questions (Open Choice)	No. of. Questions	No. of. Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
Total Marks					**75**

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
Part I	2 Papers	2 x 100	200	6
Part II	2 Papers	2 x 100	200	6
Part III Core				
Theory	19 Papers	19 x 100	1900	75
Practical	1 Paper	1 x 100	100	2
Allied				
Theory	4 Papers	4 x 100	400	18
Electives	3Papers	3 x 100	300	12
Part IV				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill based electives	6 Papers	6 x 100	600	12
Part V				
Physical education/ NSS/NCC/ Extension activities				1
		41	**4100**	**140**

Overall Passing Minimum   40%
External Minimum 35%

Internal

Test   20
Assignment   5

Total   25

			Hours/Week	Credit	Exam Duration	Internal	External	Total
	Name of the Subject		**1**	**2**	**3**	**4**	**5**	**6**
	SEMESTER I							
PART								
I.	Business Communication		4	3	3	25	75	100
II.	English		5	3	3	25	75	100
III.	**Core**	Financial Accounting I	6	4	3	25	75	100
		M/S Office	4	2	3	25	75	100
		M/S Office Lab	2	2	3	40	60	100
	Allied	Economics	5	4	3	25	75	100
IV.		Environmental Studies	2	2	3	25	75	100
	SBE	Communicative English	2	2	3	25	75	100
			-----	-----				
			30	**22**				
			-----	-----				
	SEMESTER II							
I.	Business Organisation		5	3	3	25	75	100
II.	English		5	3	3	25	75	100
III.	**Core**	Financial Accounting II	6	4	3	25	75	100
		Principles of Management	5	4	3	25	75	100
	Allied	Economics	5	4	3	25	75	100
IV.		Value Education	2	2	3	25	75	100
SBE	Communicative English		2	2	3	25	75	100
			-----	-----				
			30	**22**				
			-----	-----				

SEMESTER III

III.	**Core**	Financial Accounting III	6	4	3	25	75	100
		Business Statistics	6	4	3	25	75	100
		Fundamentals of						
		Business Environment	4	3	3	25	75	100
		Banking	5	3	3	25	75	100
	Allied	Principles and Practice of						
		Insurance	5	5	3	25	75	100
IV.		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**Soft Skill**	2	2	3	25	75	100
			-----	-----				
			30	**23**				
			-----	-----				

SEMESTER IV

III.	**Core**	Fundamentals of Entrepreneurship	4	3	3	25	75	100
		Partnership Accounts	6	4	3	25	75	100
		Business Mathematics	6	4	3	25	75	100
	Allied	Export and Import Procedure	5	5	3	25	75	100
IV.		**Elective – I Marketing**	5	4	3	25	75	100
		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**General Knowledge**	2	2	3	25	75	100
			-----	-----				
			30	**24**				
			-----	-----				

SEMESTER V

III.	Core	Income tax I	6	5	3	25	75	100
		Principles of Co-operation	6	4	3	25	75	100
		Business Law	5	4	3	25	75	100
		Costing	6	5	3	25	75	100
		Elective – II Company Accounts	5	4	3	25	75	100
IV.	SBE	Communicative English	2	2	3	25	75	100
			-----	-----				
			30	**24**				
			-----	-----				

SEMESTER VI

III.	Core	Income Tax II	7	5	3	25	75	100
		Human Resource Management	5	4	3	25	75	100
		Industrial Law	5	4	3	25	75	100
		Management Accounting	6	5	3	25	75	100
		Elective – III Auditing	5	4	3	25	75	100
IV.	SBE	Communicative English	2	2	3	25	75	100
V.		Physical Education/						
		NCC/NSS/ Extension Activities	-	1	-	-	-	-

			30	**25**				
			-----	-----				
			180	**140**				

Electives

SEMESTER	PAPERS
IV	(A) Marketing (B) Consumer Behaviour
V	(A) Company Accounts (B) Company Law
VI	(A) Auditing (B) Retail Marketing

Non Major Electives

SEMESTER	PAPERS
III	Retail Marketing I
IV	Retail Marketing II

Skill Based Electives

SEMESTER	PAPERS
III	Soft Skills
IV	General Knowledge
I, II, V & VI	Communicative English

BUSINESS COMMUNICATION

Semester : I	Hours / Week : 4
Sub-Code :	Credit : 3

Objective:

To enable the students acquire the written and oral business communication skills.

Unit - I

Business Communication: Meaning – Importance of Effective BusinessCommunication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaintsand Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

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

Book for Study:

Business Communication	: N.S. Raghunathan, B. Santhanam, Margham Publications, Chennai - 2010

Books for Reference:

Essentials of Business Communication	: Rajendra Pal, Sultan Chand & Sons, New Delhi – 2012.
Business Communication	: Ramesh, MS, & C. C Pattanshetti, R. Chand & Co. New Delhi – 2013.
Effective Business Communication Concept	: Rodriquez M V, Vikas Publishing Company - 2010

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FINANCIAL ACCOUNTING – I

Semester : I		**Hours/ Week : 6**
Sub-Code :		**Credit** : 4

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Objective:

To provide a thorough knowledge of the fundamental concepts and practical problems in Financial Accounting.

Unit – I

Introduction to Accounting: Definition of Accounting – Attributes and steps of Accounting – Objectives of Accounting – Methods of Accounting – Double Entry System – Types of Accounts – Accounting rules.

Unit – II

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

Unit – III

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

Unit – IV

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

Unit – V

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straightline method – Diminishing balance method - Annuity Method.

Book for Study

    Advanced Accountancy   : T.S. Reddy, A. Murthy, Margham Publications,
                                              Chennai – 2014.

Books for Reference

    Advanced Accountancy   : R.L.Gupta and M.Radhasamy,Sultan
                                              Chand & Sons, New Delhi – 2010.

    Advanced Accountancy   : S.P.Jain ad K.L.Narang, Kalayani Publication,
                                              New Delhi – 2013.

    Advanced Accounts   : M.C.Shukla, T.S.Grewal and S.C.Gupta,
                                                Sultan Chand & Sons, New Delhi – 2010.

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MS – Office

Semester : I	Hours / Week : 4
Sub-Code :	Credit : 2

Objective:

To provide a thorough knowledge of the fundamentals of the computer software and familiarize the students with the MS documents.

Unit – I

Introduction: Working with Windows – Components – MS – Office Applications – Advantage of MS Office.

Unit II

Microsoft Word: Working with word Documents – Moving, Correcting and Inserting Text – Printing a document – Editing Word documents – Selecting, Moving , Copying text – Using Undo and Redo Features – spell checking – formatting text – inserting page numbers – Header and footer – using tables and graphics.

Unit – III

Microsoft Excel: Building a Spread Sheet – Selecting Worksheet items – using Auto fill – adding and removing rows and columns – Undoing and Redoing – copy and moving information – creating and copying formula – naming ranges using functions.

Unit – IV

Improving the appearance of a worksheet: using fonts and their Attributes – changing columns width – formatting text and numbers using auto format – spell checking – creating, enhancing and printing a chart – using Excel with other programmes.

Unit – V

Power point 2000: creating a new presentation – opening a presentation creating a new slide – slide numbering – inserting picture – saving a presentation – closing a presentation.

Book for Study:
MS. Office   : VijayalakshmiSundaram, Sri Meenakshi Publications, Karaikudi.

Books for Reference:
MS – Office 2000   : Sanjay Saxena
Computer Practice   : V. Rameshbabu, R. Samyuktha
Fundamentals of Computer   : V. Rajaraman, Prentice Hall, (I) New Delhi -2012

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MS – Office - Lab

Semester	**: I**	**Hours / Week : 2**
Sub-Code	**:**	**Credit : 2**

Objective:

To enable the students to

1. Write a letter to the principal of your college requesting for a conduct certificate by creating word document.

2. Insert any picture from the clip art on a text box and change the text box line by using line style.

3. Write a ms –word program on mail merge concept.

4. Write a ms-excel program on Stock Analysis.

5. Write a ms-excel program on budget calculation.

6. Write a ms-excel program on P&L Account.

7. Write a ms-office program on cricket Analysis.

8. Enter your last semester five subject and their marks and divide it by 5 for finding out of percentage and grade.

9. Prepare on Organisation chart of a limited company and present it in a slide.

10. Create a new slide for welcoming your juniors using blank presentation

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BUSINESS ECONOMICS

Semester : I	**Hours / Week : 5**
Sub-Code :	**Credit** : 4

Objective:

To enable the students to acquire knowledge on the fundamentals of Business Economics.

UNIT – I

Definition of Economics and Managerial Economics - Nature and Scope of Managerial Economics - Economics and Managerial Economics Differentiation – Functions of Managerial Economics.

UNIT – II

Objectives of a Modern Business Firm – Five Fundamental Concepts: The Incremental Concept, the Concepts of Time Perspective, the Opportunity Cost Concept, the Discounting Concept and the Equi-Marginal Concept.

UNIT - III

Meaning of Demand – Law of Demand, Types of Demand (Income, Cross Price) Factors Determining Demand – Meaning of Elasticity of Demand – Measurement of Elasticity Demand. Malthusian Theory of Population and Optimum Level of Population

UNIT – IV

Sales Forecasting – Meaning, Factors Involved, Short Term and Long Term Forecasting Methods of Forecasting, for an Established Product and New Product.

UNIT – V

Profit Planning – Profit Forecasting – Pricing Policies, Methods of Pricing Policies – Pioneer Pricing, Skimming Pricing, Penetration Pricing.

Book for study:

Managerial Economics : Dr.N.SRINIVASAN, MEENAKSHI PATHIPPAGAM, Madurai

Book for Reference:

1. Business Economics by K.P.M. Sundharam & E.N. Sundharam, Sultan Chant & Sons New Delhi -110 002.
2. Managerial Economics (Analysis, Problems and Cases) by P. L. Mehta, Sultan Chant & Sons, New Delhi -110 002.
3. Economic Analysis by K. P. M. SUNDHARAM & E. N. SUNDHARAM, SULTHAN CHAND & Sons, New Delhi -110 002.
4. Comprehensive Managerial Economics by P. L. Mehta, Sultan chant & Sons, New Delhi -110 002.

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BUSINESS ORGANIZATION

Semester : II	**Hours / Week : 5**
Sub-Code :	**Credit : 3**

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Objective:

To enable the students to acquire basic knowledge on the fundamentals of Business Organization.

Unit – I

Definition of Business – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – promotion of a business enterprise stages in promotion problems in Promotion.

Unit – II

Forms of Business Organisation - Sole Trader – Partnership –Limited liability Partnership – Joint Stock Companies – Public utilities – Public Enterprises – The Co-operative Organisation.

Unit – III

Location of Industries – Factors influencing location – Primary factors – Secondary factors – plant Layout – Measurement of Size of business units – Factors influencing the size – Economics of Large scale business – optimum firm – District Industries Centre – SIPCOT.

Unit – IV

Company: Meaning – Definition – Features – Types – CompanyManagement – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions – Ascertaining the sense of the house.

Unit – V

Government and Business –Government regulations – General Regulations of Business activity - Industrial Policy in India – Public Enterprise – Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing Policy – Public utilities – characteristics – special problems.

Book for Study

    Fundamentals of Business Organization & Management   : Y.K. Bhushan, S. Chand & Co.
                                                      New Delhi - 2012

Books for Reference

    Business organization and management   : M.C. Shukla, S.Chand& Co.,
                                                 New Delhi - 2010

    Business and Society   : P.K. Ghosh& G.K. Kapoor
    An outline of Business Organization and Management   : J.P.Bose

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FINANCIAL ACCOUNTING – II

Semester : II	**Hours/ Week : 6**
Sub-Code :	**Credit : 4**

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Objective:

To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.

Unit – I

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment for Consignment Transactions – Model Journal Entries in Consignor's Books – Books of Consignee –Model Journal entries in Consignee's.

Unit – II

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting entries when a separate set of Books is Kept – When separate set of books is not kept – Model Journal entries – Memorandum Joint Venture method

Unit – III

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

Unit – IV

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

Unit – V

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items.

Book for Study

Advanced Accountancy	: T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

PRINCIPLES OF MANAGEMENT

Semester : II	**Hours/Week : 5**
Sub. Code:	**Credit : 4**

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Objective:

To enable the students to learn the Principles of management and thereby to acquire managerial skills.

Unit-I

Definition of management- nature and Scope – Is management an art or a science? Managerial Work and roles – Levels of management- Functions of Management. Principles of management: F.W. Taylor, Henry Fayol, Elton Mayo, Simon and Peter F. Drucker.

Unit-II

Planning – Meaning, Nature and Importance of Planning – Advantages and Limitations – Steps in Planning – Methods of Planning – Decision making – Steps in decision making – Methods of evaluation of alternatives.

Unit-III

Organization – Meaning, Nature and Importance – Process of Organization – Principles of sound organization – Organization Theories - Types of Organization- Organization structure – Organization chart and manual – Key elements of organization process: Departmentation, Delegation and Decentralisation – Authority and responsibility – Span of control.

Unit-IV

Motivation – Nature - Human needs – Maslow's theory of motivation – X,Y, and Z theories – Other Motivational theories in management – Leadership functions – Qualities – Types of leaders – Management by Objectives – Management by Exception.

Unit-V

Communication in Management – Types of communication – Barriers to communication – Co-ordination – Need and techniques – Control – Nature and Process of control – Techniques of control.

Book for Study

Principles of Management : L.M.Prasad, Sultan Chand & Sons,
Eductional Publishers New Delhi - 2010

Books for Reference

Business Management : Dinkarpagare- Sultan Chand& Sons - 2012.
The Principles of Management : RustomS.Davar- TataMcGraw Hill – 2010.
Business Organization and Management : Y.K.Bhushan- Sultan Chand &Sons - 2012
Business Management : Chatterjee, Kalyani Publishers – 2010.
Principles of Management : Rajaram

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B.Com

DYNAMICS OF INDIAN ECONOMICS

Semester : II   **Hours/Week : 5**
Sub. Code: **Credit : 4**
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Objective:
   To enable the students to acquire knowledge on the Dynamics of Indian Economics.

UNIT - I
   Nature and Characteristics of Indian Economy – Indicators of Development Poverty   and Unemployment - Population and Economic Development.

UNIT - II
   Agriculture: Role and Importance of Agriculture in the Indian Economy – Technological Inputs – Irrigation – Power Mechanization – Green Revolution – Recent Trends in Agriculture in India – Public Distribution System.

UNIT - III
   Industry: Industrial Policy Resolution – 1948, 1956, 1969, 1991 – Trends and Problems of Large Scale and Small Scale Industries – Labour and Industrial Relations – Trade Union Movement – Trade Policy – EXIM Policy in Recent Years.

UNIT - IV
   Planning: Historical Perspectives of Indian Planning – Objectives and Strategies of Tenth Five Year Plan – Eleventh Five Year Plan.

UNIT - V
   Economic Reforms: Liberalization, Privatization and Globalisation National Income (Meaning, Methods, Uses difficulties) Population (Meaning, Growth, Theory of Demographic Transition).

Book for Study
   Economic Development of India   : Dr. Srinivasan, Meenakshi Pathippagam,
                                           Madurai

Book for References:

1. Indian Economy by Datt and Sundarm 19th Edition (1985) Sulthan Chand & Sons, New Delhi -110 002.
2. Indian Economy by A. N. Agarwal 7th Edition (1991) Sulthan Chand & Sons, New Delhi – 110 002.
3. Indian Economy by S. K. Mishra and Puri 5th Edition (1990) Sulthan Chand & Sons, New Delhi – 110 002.
4. Indian Economy by Rruddar Datt & K. P. M. Sundharam 58th Fully Revised Edition (2008), Sulthan Chand & Company Ltd., New Delhi - 110 055.
5. Monetary Planning in India by S. B. Gupta 5th Edition (2001) Sulthan Chand & Sons, New Delhi -110 002.
6. Indian Economy by Ishwar C. Dhirngra 18th Edition (2004) Sulthan Chand & Sons, New Delhi – 110 002.

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FINANCIAL ACCOUNTING – III

Semester   : III   Hours/ Week : 6
Sub-Code   :   Credit   : 4
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Objective:

To familiarize the students with the accounting practices of Royalty Accounts, Insolvency Accounts, Hire Purchase and Installment Purchase Systems, Branch and Departmental Accounting

Unit - I

Royalty Accounts: Accounting Treatment – Specimen Journal entries – Sub-lease – Meaning – Accounting treatment.

Unit -II

Insolvency Accounts: Procedure under Insolvency Acts – preparation of Statement of affairs – Preferential creditors – preparation of deficiency account.

Unit III

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

Unit - IV

Branch Accounts: Meaning - Dependent Branches – Accounting in respect of dependent branches – Debtors system – When good are invoiced at cost.

Unit – V

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

Book for Study

Advanced Accountancy   : T.S. Reddy, A. Murthy, Margham Publications,
                                                          Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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BUSINESS STATISTICS

Semester : III	Hours / Week : 6
Sub-Code :	Credit : 4

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Objective:

To enable the students to learn the statistical tools that can be used for making business decisions.

Unit – I

Introduction: Meaning and definition of Statistics – importance, functions, limitations – Misuse of statistics, statistical survey and collection of data – Sampling and sampling designs, classification – Tabulation – Diagrams – Graphic representation.

Unit – II

Measures of central tendency – Mean, median, quartiles, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

Unit – III

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

Unit – IV

Correlation analysis – Grouped and ungrouped data – Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Regression in a bi-variate grouped frequency distribution.

Unit – V

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

Book for Study

Business Statistics   : Dr.K.Alagar, Tata McGraw Hill Publishers, Delhi – 2013.

Books for Reference

Business Statistics	: R.S.N.Pillai and Bagavathi, S. Chand & Co. New Delhi – 2012.
Fundamental of Statistics	: S.Gupta, Sultan Chand & Sons, New Delhi - 2010
Statistical Methods	: M.Manoharan, Palani Paramount Publications, Palani– 2010.
Statistical Methods	: S.P.Gupta, S. Chand & Co. New Delhi – 2012.

FUNDAMENTALS OFBUSINESS ENVIRONMENT

Semester	**: III**	**Hours / Week : 4**
Sub-Code	**:**	**Credit : 3**

Objective:

To make the students aware of the present environment of Business sector and to enable them to acquire the basic knowledge of the various laws affecting the business.

Unit – I

Introduction to Business Environment – Component of Business environment – Business strategy and its relation to environment

Unit – II

Political environment – Introduction – meaning – effects of political ideologies – Dangers of frequents changing political leadership – Social and Cultural environment – meaning of culture and society, cultural environment – social environment – impact of foreign culture.

Unit – III

Economic environment – introduction – meaning – economic development – Five year planning in India – types of economic system – economic indicators – industrial policy.

Unit – IV

International environment – meaning – concept – globalization – world bank – International monetary fund (IMF) – The general agreement on tariffs and trade (GATT) – The world Trade Organization (WTO) Social Responsibilities of Business – Meaning – Concept – Various areas of Social Responsibilities – views on social responsibility – Social Audit.

Unit – V

Natural environment – meaning – concept – various aspects of the natural environment – impact of the natural environment in the future pollution – environment management – Benefits of Pollution prevention – Barriers to pollution prevention.

Book for Study:

    Business Environment   : NamitaGopal, Tata McGraw Hill Company,
                              New Delhi - 2013

Books for Reference:

    Business Environment   : S. Sankaran, Margham Publication, Chennai – 2013.
    Business Environment   : Dr. K. Chidabaram and Dr. V. Alagappan,
                              Vikas Publishing House, 2011

BANKING

Semester : III	**Hours/ Week : 5**
Sub-Code :	**Credit** : 3

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Objective:

To enable the students to learn the theory, law and practice of banking.

Unit – I

Banker and Customer: Origin of Banking – Meaning and definition of Banker – Meaning and definition of Customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honourCheques – Obligation to maintain secrecy of customer's accounts – Banker's lien – Right to Set – off – Appropriation of Payments (Clayton's Case) – Compound interest – Incidental charges.

Unit – II

Deposits: Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

Unit – III

Negotiable Instruments: Definition – Types – Features – Cheque – Cheque Vs. Bill of Exchange – MICR Cheque – Bouncing of Cheques – Material alteration – Immaterial alteration. Crossing – Meaning – Forms of Crossing – Significance of various forms of crossing. Endorsement – Meaning and Significance – Kinds and Significance – Regularity of endorsement.

Unit – IV

Paying Banker: Meaning – Duties of a Paying Banker – Circumstances for Dishonouring a Cheque – Statutory Protection under Sec. 85 of the Negotiable Instrument Act – Forgery of Customer's Signature – Payment in due Course – Holder in due Course. Collecting Banker – Meaning – Capacity of the collecting banker – Duties of Collecting Banker – Statutory protection under Sec. 131 of Negotiable Instruments Act – Concept of Negligence – Conversion.

Unit – V

        Loans and Advances: General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cannons of goods Banking Security – E- Banking – Facets – Advantages – Constraints – E-Cheque – M-Cheque EFT- ECS – EPS – E-Money – E-purse.

Book for Study

Banking Theory, Law and Practice	: E. Gordon and Dr. K. Natarajan,
	Himalaya Publishing House,
	New Delhi – 2013.

Books for Reference

Banking Theory, Law and Practice	: A.V. Ranganadhachary& D.S. Rao,
Banking Law & Practice	: K.P.M. Sundaram& P.N. Varshney,
	Sultan Chand & Sons, New Delhi - 2012
Practical Banking	: M. Radhasami, Sultan Chand & Sons,
	New Delhi - 2012
Modern Banking Theory	: R.R. Paul,
Modern Banking and International Trade	: M.L. Tannan, Indian Book House,
	New Delhi - 2010

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PRINCIPLES AND PRACTICE OF INSURANCE

Semester	**: III**	**Hours/ Week**	**: 5**
Sub-Code	**:**	**Credit**	**: 5**

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Objective:

To familiarize the students with the basic principles and practice of insurance.

Unit – I

Insurance: Introduction-Meaning-Definition-Features-Functions-types-Evolution-Principles-Importance-Terms used in Insurance-Evolution of Insurance Organization-Insurance Organizations in India-Profile of Insurance Companies in India-

Unit – II

Life Insurance: Meaning –Definition –Features- Advantages-Life Insurance Vs Non-Life Insurance- Procedure – Principles of Life Insurance-Procedure-Selection of Risk or Underwriting of Risk- Factors to be considered for selection of Risk- Methods of Treating sub-Standard Risks-Premium and its computation-Types of Premium- Factors Affecting Premium Determination- Methods of Premium Calculation- Settlement of Claims.

Unit – III

Fire Insurance: Meaning of fire – Meaning of Fire Insurance – Definition of Fire Insurance – Features – Scope – Hazards in Fire Insurance – Procedure for taking a Fire Insurance Policy – Kinds of Fire Policies or Products –Fire Policy Conditions – Rate Fixation – Methods of Rate Fixation – Tariff Rates – Procedure for Settlement of Fire Claims.

Unit – IV

Marine Insurance: Meaning – Definition – Kinds of Marine Insurance Policies – Fundamental Principles of Marine Insurance – Marine Policy conditions or Clauses in a Marine Policy – Marine Losses – Marine Perils –Settlement of Claims in Marine Insurance – Document for General Average Claims.

Unit – V

Other Insurance: Motor Insurance – Personal Accident Insurance – Mediclaim Insurance Policy – Shopkeeper's Insurance – Fidelity Guarantee Insurance.

Book for Study

Elements of Insurance   : Dr. A. Murthy, Marghm Publications, Chennai - 2014

Books for Reference

Insurance Principles and Practice	: M.N. Mishra, Dr.S.B. Mishra,
	S.Chand & Co. PVT. Ltd., - 2013.
Insurance Law in India	: Venugopal Rao.
Marine Insurance	: Smith
Fire Insurance	: Godwin

FUNDAMENTALS OF ENTREPRENEURSHIP

Semester : IV		Hours / Week : 4
Sub-Code :		Credit : 3

Objective:

To make the students aware of the present environment of business sector and to enable the basic knowledge of entrepreneurial development.

Unit – I

Entrepreneur – Entrepreneurship – importance of an Entrepreneur and his role of economic development – Functions of an entrepreneur – Types of entrepreneur – Entrepreneur Vs. Manager – Intrepreneurship – Factors affecting Entrepreneurial growth.

Unit – II

Starting a new venture – Search for a business idea – Sources of business ideas – idea processing and selection – Project identification, Project formation – Stages of Project formation.

Unit – III

Institutional finance to Entrepreneurs IFCI, ICICI, IDBI, IRBI, SIDBI – Exim Bank – UTI – LIC – SFC – SIDC – TIIC – Commercial Banks.

Unit – IV

Marketing assistance and incentives and subsidies: Marketing Services by SIDO – Marketing development assistance – incentives and subsidies – need for incentives – Schemes of incentives – incentives of small scale industries – State subsidies – central incentives – Export incentives.

Unit – V

SSI – Definition – Steps for starting a SSI – Procedure for Registration of SSI Units Women Entrepreneur – Concept – Profile – Qualities – psycho – Social barriers – Growth and development of women Entrepreneurship – Problems of WomenEntrepreneurs – Women Entrepreneurship in India.

Book for Study:

Entrepreneurial Development : L. Rengarajan, Sri Renga Publications – 2011.

Books for Reference:

Entrepreneurship : J. Shanmuganathan.
Entrepreneurship & Development : E. Gordon & K. Natarajan
Entrepreneurial Development : Jose Paul, N. Ajith Kumar, Paul T. Mampilly.

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PARTNERSHIP ACCOUNTS

Semester : IV	**Hours/ Week : 6**
Sub-Code :	**Credit** : 4

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Objective:

To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.

Unit – I

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – interest on Drawings – Partners' Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

Unit – II

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – premium method – Revaluation A/c – Memorandum Revaluation A/c – Capital accounts.

Unit – III

Retirement, Retirement Cum Admission & Death of a Partner: Retirement of a Partner – Gaining Ratio – Death of a Partner – Joint life policy – Capital accounts.

Unit – IV

Dissolution of Firm: Meaning – Modes – Insolvency of a partner – Garner Vs. Murray.

Unit – V

Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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BUSINESS MATHEMATICS

Semester   : IV   Hours / Week : 6
Sub-Code   :   Credit   : 4
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Objective:

To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.

Unit – I

Elements of set theory: Definition – Symbols – roster method and rule method – types of sets – union and intersection – subsets – complements – difference of two sets – family of sets – Theories on set – Venn Diagram – Demorgan's Law.

Unit – II

Commercial Arithmetic: simple interest – compound interest – annuities – discounting of bills – profit and loss determination.

Unit – III

Ratios – proportions – Variation

Unit – IV

Probability: theory of probability – various schools of thoughts – theorems – conditional probability – Baye's theorem – mathematical expectations.

Unit – V

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

Book for Study

Business Mathematics	: M. Manoharan& C. Elango, Palani Paramount Publications, Palani – 2010.

Books for Reference

Business Mathematics	: D.C.SanChetti&V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2010
Business Mathematics	: P.M.Aggarwal&D.C.SanChetti
Business Mathematics	: P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2012.
Business Mathematics	: Dr. P.C. Sekar, Empee Publication, Madurai - 2014

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EXPORT - IMPORT PROCEDURES AND DOCUMENTATION

Semester	**:IV**	**Hours / Week : 5**
Sub-Code	**:**	**Credit : 5**

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Objective:

To expose the students to the export – import procedures and documentation formalities.

Unit – I

Introduction: Preliminaries for exports – Registration Formalities – Selection of products and markets for Exports.

Unit – II

Export pricing and methods of payment – Export Documentation.

Unit – III

Export procedure and Export contract – Arrangement of Export finance.

Unit – IV

Export clearance and quality inspection – Pre shipment and Post shipment Formalities.

Unit – V

Preliminaries for Imports – Import documentation – Import Procedure.

Book for Study

Export – Import Procedure and Documentation   : Kushpat S. Jain,
                                                  Himalaya Publishing House – 2012.

Books forReferences

International Marketing   : Varshney and Bhattacharya,
                                                  Sultan Chand & Sons, New Delhi – 2014.
International Marketing   : Saravana Vel
Export Marketing   : T.A.S. Balagopal.

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MARKETING
(Elective – A)

Semester : IV   Hours / Week : 5
Sub-Code :   Credit   : 4
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Objective:

To expose the students to the fundamentals of modern marketing.

Unit – I

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing –Marketing concept and its evolution – marketing mix.

Unit – II

Product: Meaning – definition – product planning and development – new product development o f new product – features and defects – product mix- product life cycle – product line and mix strategies.

Unit – III

Price: Meaning – definition – objectives – factors affecting pricing – methods and types of pricing.

Unit – IV

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

Unit – V

Physical distribution:Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel –wholesaler – retailer – merits and demerits and suitability.

Book for study
    Marketing   : N.Rajannair, Sultan Chand &Sons,
                                          New Delhi – 2012.
Books for reference
    Marketing management   :C. memoria and joshi, Kitab Mahal,
                                          New Delhi - 2000
    Modern Marketing   :R.S.N.Pillai&Bhagavathi,
                                          S.Chand & Co. PVT Ltd., New Delhi - 2012
    Marketing   :Dr. L.Natarajan, Margham Publication,
                                          Chennai - 2012

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CONSUMER BEHAVIOUR
(Elective – B)

Semester : IV		**Hours / Week : 5**
Sub-Code :		**Credit** : 4

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Objective:

To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.

Unit – I

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

Unit – II

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

Unit – III

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

Unit – IV

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

Unit – V

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

Book for study

Consumer Behaviour : RamanujMajumdar PHI Learning PVT Ltd.,

Books for reference

Consumer Behaviour	:Michael R. Solomon, PHI Learning PVT Ltd., Indian Edition.
Consumer Behaviour	:Suja .R Nair, HImalay Publishing House, Mumbai - 2010
Consumer Behaviour	:C.L. Tyagi and Arun Kumar, Atlantic Publishers.

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INCOME TAX - I

Semester : V	**Hours / Week : 6**
Sub-Code :	**Credit : 5**

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Objective:

To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.
(Note: Amendments up to Six months prior to the date of Examination)

Unit – I

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year – Assessee – Assessment year – person – principal officer – Resident – ordinarily Resident – Not ordinarily resident – Non – Resident – Deemed income – Capital and Revenue items – incomes exempt from tax.

Unit – II

Computation of Income from salary.

Unit – III

Computation of Income from house property.

Unit – IV

Computation of Income from Business or Profession.

Unit – V

Computation of Income from Capital gains and Income from other sources.

Book for study

Income Tax Law and Practice	: Gaur and Narang, Sultan Chand & Sons, New Delhi -2013

Books for Reference

Income Tax Law and Practice	: VinothK.Singhania, Taxmann Publications, PVT Ltd., New Delhi - 2013
Income Tax Law and Practice	: DinkarPagare, Sultan Chand & Sons, New Delhi -2013

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PRINCIPLES OF CO-OPERATION

Semester : V	**Hours / Week : 6**
Sub-Code :	**Credit** : 4

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Objective:

To familiarize the students with the basic principles of Co-operation.

Unit – I

Introduction: Co-operation – Meaning – definition – Characteristics – Benefits – Cooperation principles – Co-operative Vs Socialism – Co-operative Vs Capitalism – History and Growth of Co-operative Movement.

Unit – II

Rural credit and Co-operation: Need for rural credit – Agricultural credit societies – organization and registration – membership – area of operation management – Crop Loan System – All India Rural Credit review committee – suggestion – Audit – inspection of co-operative societies – Weakness of credit societies.

Unit – III

Central Co-operative Banks: Meaning – Objects – function – area of operation – membership – Branch Banking – share capital – sources of working capital – statutory and other reserves – Agriculture credit stabilization fund – own funds – deposits – Borrowings – Loan operations – Management.

Unit – IV

Consumers' Co-operation: Meaning and objects – origin and development – Organizational Structure – National Co-operative Consumers federation – State Co-operative commerce federation – Wholesale Stores, Departmental Stores / Super Bazaars / Primary Stores – merits and demerits – pricing policies.

Unit – V

Co-operative Marketing: Meaning, definition, Objects, and Advantages, History Growth, progress and organizational structure of co-operative marketing – special features of agricultural marketing – Indian farmers and their marketing difficulties – importance of efficient marketing.

Book for Study

     Co-operation in India   : Dr. B.S. Mathur, SahityaBhavan, Agra.

Books for Reference

     A Treatise on Co-operative Management   : S. Nakkiran, Rainbow Publications;
                                                 Coimbatore.
     Management of Co-operative Enterprises   : T.K Taimani,
     New dimensions of Co-operative Management : G.S. Kamat
     Management of Co – operative Enterprises
     (Principles and Practices)   : S.K. Sinha and Dr. R. Sahaya.

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BUSINESS LAW

Semester : V	**Hours / Week : 5**
Sub-Code :	**Credit : 4**

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Objective:

To expose the students to the basic features of laws governing business.

Unit – I

Introduction: definition of law-objects-need for the knowledge of law-sources of Indian law-definition of commercial law.

Unit – II

Law relating to contract-definition of agreement-kinds of agreements-definition of contract-kinds of contracts-agreement and contract differences-essential elements of a valid contract-offer or proposal-acceptance-communication and revocation of offer and acceptance–consideration-capacity of parties-free consent-lawful-object-void agreements-contingent contracts-discharge of contract-breach of contract-remedies for breach of contract.

Unit – III

Law relating to bailment and pledge - definition of bailment-essentials of bailment-different kinds of bailment-rights and duties of bailor and bailee - termination of bailment-lien-definition-different types-founder of goods-rights and liabilities-definition of pledge-essential rights and duties of pledger and pledgee-pledge by non-owners-pledge distinguished from bailment-law of agency-contract of agency-essentials of agency-different kinds of agents-extent of agents' authority.

Unit - IV

Sale of Goods Act - Introduction-scope of the Act-meaning of goods-classification of goods-contract of sale-essentials of contract of sale-sale distinguished from agreement to sell-sale of goods and hire purchase agreement-Consumer Protection Act-rights of consumers-complaints to consumer forum-power of redressal agency-three tier redressal system-consumer protection council.

Unit – V

The Arbitration Act- General provisions of Arbitration Act, 1940- definition-essentials-effect-matters which can be referred to Arbitration-matters which cannot be referred to arbitration-who refers disputes-implied conditions- Mode of Arbitration- arbitration without intervention of the court-Arbitration through the court-when no suit is pending-arbitration in suit-who is an arbitrator-appointment-revocation-removal-power-duties-remuneration-award,essentials,filing,modification,remits-set aside an award-power of court - appeals.

Book for study

     Elements of mercantile law   : N.D.Kapoor, Sultan Chand & Sons,
                                                     New Delhi -2013

Books for Reference

     Mercantile Law   :M.C.Shukla, Vikas Publishing House
                                                       - 2012.

     Commercial and Industrial Law   : M.R Sreenivasan,
     Hand Book on Mercantile Law   : E. Venkatesam, Himalaya
                                                     Publication, New Delhi – 2010

     Sale of goods and consumer protection in India.   : S.S.H. Azimi

COSTING

Semester   : V   Hours / Week : 6
Sub-Code   :   Credit   : 5

Objective:

To enable the students to learn the Fundamentals of Costing and also their applications.

Unit – I

Introduction to costing – meaning of cost and costing – definition – applications of costing – advantages of costing – limitations – installation of costing system – elements of cost – cost classification – cost sheet.

Unit – II

Material cost control – purchase procedure – requisition – purchase order – Bin Card – stores ledger – methods of stores issue – stock levels – economic order quantity – perpetual inventory system – ABC analysis – VED analysis.

Unit – III

Labour cost control – introduction – labour costs – personnel department – control over labour costs – Time and Motion study – methods of wage payment – incentive system – Treatment of overtime – Bonus – holiday pay and idle time – overheads – definition – allocation and apportionment of overhead to cost centres.

Unit – IV

Process costing – general principles – process Losses – normal loss – Abnormal Loss – Abnormal Gain – equivalent production. (Simple problems only)

Unit – V

Operating Costing – reconciliation of cost and financial profits.

Book for Study
Cost Accounting   : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2014.

Books for reference
Practical Costing   : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd.,
                            New Delhi - 2012
Cost Accounting   : Sheldon
Cost Accounting   : J.C. Katyal, T.R. Sikka, N.S. Bhalla and C.B. Gaur

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COMPANY ACCOUNTS
(Elective – A)

Semester : V	**Hours / Week : 5**
Sub-Code :	**Credit : 4**

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Objective:

To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.

Unit – I

Issue of Shares: Equity and Preference Shares pro-rata allotment – forfeiture – reissue – redemption of preference shares – special entry on issue of debentures –redemption of debentures – underwriting of shares and debentures – Compliance with the Amendments to the Companies Act 2013

Unit – II

Final accounts – preparation and presentation according to Schedule III of the Companies Act 2013 –Profit prior to incorporation.

Unit – III

Amalgamation and Absorption and External Reconstruction of Joint stock companies – Internal Reconstruction and Capital reduction.

Unit – IV

Liquidation of Companies – Liquidator's final statement of accounts – statement of affairs – Deficiency and surplus accounts.

Unit – V

Valuation of goodwill – valuation of shares.

Book for Study

Advanced Accountancy   : T.S. Reddy, A. Murthy, Margham Publications,
                                                  Chennai – 2014.

Books for Reference

Advanced Accountancy	: S.P. Jain and K.L.Narang,KalyaniPublishers, Ludhiana – 2014.
Advanced Accountancy	: M.A. Arulanandam, K.S.Raman and R.Srinivasan, Himalaya Publishing House, New Delhi – 2010.
Advanced Accountancy	: R.L. Gupta and Radhasamy, Sultan Chand & Sons, New Delhi -2014
Advanced Accountancy	: R.S.N. Pillai and Bhagavathi S. Chand & Co. PVT Ltd., New Delhi - 2014
Advanced Accounts	: M.C. Shukla and T.S.Grewal Sultan Chand & Sons, New Delhi -2014

COMPANY LAW
(Elective – B)

Semester : V	**Hours / Week : 5**
Sub-Code :	**Credit : 4**

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Objective:

 To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)

Unit – I
 Company – Definition – Characteristics – Types of Companies – formation of a Company.

Unit – II
 Memorandum – Articles – Prospectus – Alteration Procedures.

Unit – III
 Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

Unit – IV
 Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

Unit – V
 Winding-up: meaning – models – procedure – consequences – defunct company.

Book for the study:
 Company Law   : N.D. Kapoor, S.Chand & Co. Ltd., New Delhi – 2013.

Book for Reference:
 Company Law   : M.C. Shukla, S.Chand & Co. Ltd., New Delhi – 2013.
 Company Law   : Avtar Singh, S.Chand & Co. Ltd., New Delhi – 2013.
 Company Law   : Ashok and Bagrail – S.Chand & Co. Ltd., New Delhi – 2010.

INCOME TAX - II

Semester : VI	Hours / Week : 7
Sub-Code :	Credit : 5

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Objective:

To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, HUFs and corporate assesses.

Unit –I

Deduction from gross total income – set-off of losses and carry forward of losses.

Unit – II

Assessment of individuals.

Unit – III

Assessment of partnership firms- assessment of association of persons – Assessment of Companies.

Unit – IV

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS)

Unit – V

Procedure for assessment- self assessment-provisional assessment-regular assessment – reassessment- best judgment assessment – Ex-parte assessment- rectification of mistakes- summary assessment.

Book for study

Income tax law and practice	: Gaur and Narang, Sultan Chand & Sons, New Delhi -2014

Books for Reference

Income tax law and practice	: Vinod K.Singhania, Taxmann Publications, PVT Ltd., New Delhi – 2014.
Income tax law	: H.C.Mehrotra and Goyal, SahityaBhawan Publications, Agra – 2014.

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HUMAN RESOURCE MANAGEMENT

Semester	**: VI**	**Hours / Week : 5**	
Sub-Code	**:**	**Credit**	**: 4**

Objective:

To enable the students to acquire the basic knowledge of the principles and practice of auditing.

Unit – I

Nature and scope of HRM – Different between Personnel Management and HRM – Environment of HRM – Human Resource Planning – Recruitment – Selection – Method of Selection – Use of various Tests – Interview Techniques in Selection – Placement.

Unit – II

Introduction – Training – Methods – Techniques – identification of the training needs – training and development – performance appraisal – Transfer – Promotion and Termination of Services – Career development.

Unit –III

Remuneration – Components of Remuneration – Incentives – Benefits – Motivation – Welfare and Social Security Measures.

Unit – IV

Labour Relation – Functions of Trade Unions – Forms of Collective Bargaining – Workers Participation in Management – types and effectiveness – Industrial Disputes and Settlement (Laws Excluded)

Unit – V

Human Resource Audit – Nature – benefits – Scope – Approaches.

Book for study

Human Resource Management   : Dr. Radha, Margham Publication,
                                                                      Chennai – 2012.

Book for reference

Human Resource Management   : C.B. Gupta, Sultan Chand & Sons
               New Delhi – 2013.

Human Resource Management   : L.M. Prasad, Sultan Chand & Sons,
               New Delhi – 2012.

Human Resource Management   : P.C. Tripathi, Sultan Chand & Sons,
               New Delhi – 2013.

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INDUSTRIAL LAW

Semester   : VI   Hours/ Week : 5
Sub-Code   :   Credit   : 4
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Objective:

To enable the students to gain knowledge of laws relating to business transactions and related matters.

Unit – I

Factories Act, 1948 (Sec, 16 to 84) – Preliminaries – inspection of staff – health, safety and welfare of workers – working hours of adults – employment of women and young persons – leave with wages.

Unit – II

Trade Unions Act, 1926 – definition – registration – rights and liabilities of trade unions – Immunity from civil and criminal liability – Books and returns – penalties – dissolution

Unit – III

Industrial Disputes Act,1947 – definition of authorities – procedure and power of authorities – reference to arbitration – strikes and lock outs – lay off – retrenchments.

Unit – IV

Workmen's Compensation Act, 1923 – Nature and scope – definition – workmen's Compensation – Employer's liability – Meaning of accident – compensation – permanent, partial and temporary disablement – compensation of half monthly payment.

Unit – V

Employees State Insurance Act, 1948 – Nature and scope – Contribution – Benefits – disputes and claims.

Book for study

   Elements of Mercantile Law   : N.D.Kapoor, Sultan Chand and Sons,
                                          New Delhi.

Books for Reference

   Mercantile Law   : M.C.Sukla, S. Chand & Co.
                                          New Delhi – 2012.

   Hand Book of Mercantile Law   : E.Venkatesan
   Commercial and law   : M.R.Sreenivasam.

MANAGEMENT ACCOUNTING

Semester : VI	Hours / Week : 6
Sub-Code :	Credit : 5

Objective:

To provide an insight into the accounting procedures and their applications in complex business management.

Unit – I

Management accounting: Meaning and definition – nature and scope – functions – Limitations – relationship between cost, financial and management accounting – tools of management accounting.

Unit – II

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – budget and budgetary control: objectives, advantages and limitations – functional budgets – flexible and cash budget – preparation thereof.

Unit – III

Fund flow and Cash flow analysis – Forecasting of funds requirements.

Unit – IV

Marginal costing – meaning, objectives, advantages and limitations – Break Even Point – concept of decision making – concept of differential costs – steps in decision making – sales mix – exploring new markets – discontinuation of a product line – make or buy decision – equipment replacement – change vs. status quo – expand or contract – shut down or continue.

Unit – V

Standard costing and variance analysis – material and labour variances only. (Simple problems only)

Book for study

Management Accountancy	: Ramachandran&Srinivasan, Sriram Publications, Trichy – 2014

Books for Reference

Management Accounting	: Hingorani&Ramanatha, Himalaya Publishing House, New Delhi - 2010
Management Accounting	: VasudevanGhosh
Financial Statement Analysis	: R.K. Gupta

AUDITING
(Elective – A)

Semester : VI	**Hours/ Week : 5**
Sub-Code :	**Credit** : 4

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Objective:

To enable the students to acquire the basic knowledge of the principles and practice of auditing.

Unit – I

Introduction: meaning – definition – difference between book keeping and accountancy – auditing and investigation - qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

Unit – II

Internal control, internal audit and internal check – Internal Control – Objectifies – Characteristics of effective internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & as regards to cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as regards internal audit.

Unit – III

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

Unit – IV

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

Unit – V

           Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

Book for Study

    Practical auditing   : B.N.Tandon, S. Chand & Co. New Delhi - 2014

Books for Reference

    Principles and Practice of Auditing   : Dinkarpagare, Sultan Chand & Sons,
                                             New Delhi - 2012
    Practical auditing   : M. Sakshena
    Auditing Principles and Practice   : Jagadish and prakash
    Auditing   : Dr. Sharma, Vikas Publishing House PVT. Ltd.,
                                             New Delhi - 2010

YADAVA COLLEGE (AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
B.Com.

RETAIL MARKETING
(Elective – B)

Semester : VI	**Hours/ Week : 5**
Sub-Code :	**Credit : 4**

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Objective:

To impart knowledge on the various facts of Retail Marketing.To enable the students to acquire the required exceptive on latest techniques in Retailing.

Unit – I

Retailing – Definition – Objectives, scope and importance of retail marketing – Retail customer – Evaluating the competition in retailing – key drivers of retailing in India – Retailing Scenario – in India – Global.

Unit – II

Retail Merchandising – Objectives – The buying function – Merchandise management – methods of planning and calculating inventory level – mark ups – markdowns in Merchandise management. Merchandisers skill and profile – Supply Chain Management in Retailing – integrated supply chain – efficient consumer response (ECR) – Retail automation and supply chain Management (SCM)

Unit – III

Managing retail personnel – Human resources – issues and concerns in retailing – Man power planning – motivation and rewards for performance. Customer services in retailing – customers profiles and expectations – service vision and service culture – setting standards for measurement of service quality and performance.

Unit – IV

Retail marketing and advertising – retail marketing strategies – store positioning – marketing mix – customer relationship management – micro marketing – retail advertising. Role of personal selling in retailing – process of personal selling.

Unit – V

Online retailing – the new online retail categories – impact of online retailing – pitfalls of online retailing – strategies of the survivors in online retailing in India – ethics in retailing – the future of retailing.

Book for study:

Retail Management : Gibson G. Vedamani, Jaico Publishing House,
2nd edition – 2004.

Books for reference:

Retail Marketing Management : Divid Gilbert, Pearson Education,
Singapore – 3rd Indian reprint – 2003.

Retailing : Patrick M. Dunne, Robert F Lusch,
Thomson Southwestern – 1st reprint – 2002.

YadavaCollege (Autonomous)
(Accredited with 'A' Grade by NAAC)
Govindarajan Campus, Thiruppalai.
Madurai – 625014

Regulations and syllabus for the Degree of Bachelor of Commerce (Computer Application)
Under CBCS
(This will come into force from the academic year 2015 – 2016)

Qualification for Admission:

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of MaduraiKamarajUniversity as equivalent there to.

Duration of the Course:

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

Medium of the course:-

English

Subjects of Study:

Part I	:	Business Organisation.
		Business Communication.
Part II	:	English
Part III	:	Core / Allied / Elective.
Part IV	:	Environmental Studies / Value Education / Non-Major Electives /
		Skill based Elective.
Part V	:	Physical Education / NSS / NCC / Extension Activities.

Blue Print of the Question Paper

Section	Type of Questions (Open Choice)	No. of. Questions	No. of. Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
Total Marks					**75**

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
Part I	2 Papers	2 x 100	200	6
Part II	2 Papers	2 x 100	200	6
Part III Core				
Theory	19 Papers	19 x 100	1900	68
Practical	5 Papers	5 x 100	500	9
Allied				
Theory	4 Papers	4 x 100	400	12
Practical	3 Papers	3 x 100	300	6
Electives	3 Papers	3 x 100	300	12
Part IV				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill based electives	6 Papers	6 x 100	600	12
Part V				
Physical education/ NSS/NCC/ Extension activities				1
		48	**4800**	**140**

Overall Passing Minimum   40%
External Minimum 35%

Internal

Test   20
Assignment   5

Total   25

Name of the Subject			Hours/Week	Credit	Exam Duration	Internal	External	Total
			1	2	3	4 5	6	
SEMESTER I								
PART								
I.	Business Communication		4	3	3	25	75	100
II.	English		5	3	3	25	75	100
III.	**Core**	Financial Accounting I	6	4	3	25	75	100
		Desktop Publishing	4	2	3	25	75	100
		Desktop Publishing Lab	2	2	3	40	60	100
	Allied	Fundamentals of Computer	5	4	3	25	75	100
IV.		Environmental Studies	2	2	3	25	75	100
	SBE	Communicative English	2	2	3	25	75	100
			-----	-----				
			30	**22**				
			-----	-----				
SEMESTER II								
I.	Business Communication		5	3	3	25	75	100
II.	English		5	3	3	25	75	100
III.	**Core**	Financial Accounting II	6	4	3	25	75	100
		Internet And E-Commerce	5	4	3	25	75	100
	Allied	C Programming	3	2	3	25	75	100
		C Programming Lab	2	2	3	40	60	100
IV.		Value Education	2	2	3	25	75	100
	SBE	Communicative English	2	2	3	25	75	100
			-----	-----				
			30	**22**				
			-----	-----				

SEMESTER III

III.	Core	Financial Accounting III	6	4	3	25	75	100
		Business Statistics	6	4	3	25	75	100
		Operating Systems	3	2	3	25	75	100
		Operating Systems Lab	1	1	3	40	60	100
		Banking	5	3	3	25	75	100
	Allied	C++ Programming	3	3	3	25	75	100
		C++ Programming Lab	2	2	3	40	60	100
IV.		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**Soft Skill**	2	2	3	25	75	100
			-----	-----				
			30	**23**				
			-----	-----				

SEMESTER IV

III.	Core	Partnership Accounts	6	4	3	25	75	100
		Business Mathematics	6	4	3	25	75	100
		Software Engineering	4	3	3	25	75	100
	Allied	RDBMS	3	3	3	25	75	100
		RDBMS Lab	2	2	3	40	60	100
IV.		**Elective I**Marketing	5	4	3	25	75	100
		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**General Knowledge**	2	2	3	25	75	100
			-----	-----				
			30	**24**				
			-----	-----				

SEMESTER V

III.	**Core**	Income tax I	6	5	3	25	75	100
		Introduction to VB Programming	4	2	3	25	75	100
		Introduction to VB Programming Lab	2	2	3	40	60	100
		Computer Networks	3	2	3	25	75	100
		HTML Lab	2	2	3	40	60	100
		Costing	6	5	3	25	75	100
		Elective II Company Accounts	5	4	3	25	75	100
IV.	**SBE**	Communicative English	2	2	3	25	75	100
			-----	-----				
			30	**24**				
			-----	-----				

SEMESTER VI

III.	**Core**	Income Tax II	7	5	3	25	75	100
		Accounting Software	3	2	3	25	75	100
		Tally Lab	2	2	3	40	60	100
		Project	5	4	-	100	-	100
		Management Accounting	6	5	3	25	75	100
		Elective – III Auditing	5	4	3	25	75	100
IV.	**SBE**	Communicative English	2	2	3	25	75	100
V.		Physical Education/						
		NCC/NSS/ Extension Activities	-	1	-	-	-	-
			--					
			30	**25**				
			-----	-----				
			180	**140**				

Electives

SEMESTER	PAPERS
IV	(A) Marketing (B) Consumer Behaviour
V	(A) Company Accounts (B) Company Law
VI	(A) Auditing (B) Retail Marketing

Non Major Electives

SEMESTER	PAPERS
III	Retail Marketing I
IV	Retail Marketing II

Skill Based Electives

SEMESTER	PAPERS
III	Soft Skills
IV	General Knowledge
I, II, V & VI	Communicative English

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DEPARTMENT OF COMMERCE
Centre for Higher research
B.Com. (Computer Application)

BUSINESS COMMUNICATION

Semester : I	Hours / Week : 4
Sub-Code :	Credit : 3

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Objective:

To enable the students acquire the written and oral business communication skills.

Unit - I

Business Communication: Meaning – Importance of Effective BusinessCommunication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaintsand Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

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

Book for Study:

Business Communication : N.S. Raghunathan, B. Santhanam,
Margham Publications, Chennai - 2010

Books for Reference:

Essentials of Business Communication : Rajendra Pal, Sultan Chand &
Sons, New Delhi – 2012.
Business Communication : Ramesh, MS, & C. C Pattanshetti,
R. Chand & Co. New Delhi – 2013.
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing Company
- 2010

YADAVA COLLEGE (AUTONOMOUS), MADURAI-14.
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B.Com. (Computer Application)

FINANCIAL ACCOUNTING – I

Semester : I	**Hours/ Week** : 6
Sub-Code :	**Credit** : 4

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Objective:

To acquire knowledge on the fundamental concepts and practical problems in Financial Accounting.

Unit – I

Introduction to Accounting: Definition of Accounting – Attributes and steps of Accounting – Objectives of Accounting – Methods of Accounting – Double Entry System – Types of Accounts – Accounting rules.

Unit – II

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

Unit – III

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

Unit – IV

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma – Bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

Unit – V

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straightline method – Diminishing balance method - Annuity Method.

Book for Study

    Advanced Accountancy   : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

    Advanced Accountancy   : R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.

    Advanced Accountancy   : S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.

    Advanced Accounts   : M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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DESKTOP PUBLISHING

Semester: I   Hours/Week : 4
Sub. Code: Credit   : 2
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Objective:

To enable the students to obtain knowledge about Ms-Office-word-excel-Power point-Access.

Unit – I

Introduction of DTP-what is DTP-planning publication-layout-graphics – printing – thinking in color-copy writing-features of DTP.

Unit – II

Ms-word-creating word documents-editing document text enhancement – aligning and formatting-adding list numbers, symbols & date time-replacing and checking text-getting in print-formatting page-working with columns-folders-mail merge-auto save.

Unit – III

Ms-excel-features-editing cell entry-working with numbers-changing work sheet layout-formatting options-printing in excel-naming range - creating chats-financial & statistical functions.

Unit – IV

Ms-power point-creating a basic presentation-building presentation-modifying visual elements- formatting & checking text-adding objects-applying transition-animation effects & linking-taking the show.

Unit – V

Ms-access-planning & creating tables-modifying tables-creating queries-creating the RDBMS.

Book for study
    MS-Office 2000   : Gini Courter, Annette marquis, BPB publications, New Delhi-110001.
    MS-Office 2010 All in one   : A. Dummies, Peterweverka. 2010.
Books for reference
    The Essential page maker 5   : Carlo Rose,Rita Lewis -Prentice Hall India.
    Office 2000 Made Easy   : Alan neibauer - Tata Mc-Graw Hill.
    Ms-Powerpoint 2000 Fast & Easy   : Coletawitherspoon - BPB Publications.

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B.Com. (Computer Application)

DESKTOP PUBLISHING LAB

Semester: I   Hours/Week : 2
Sub. Code: Credit   : 2
_____

Objective:

1. To Create a Ms-word program to design an identity card

2. To create a Ms-word program for making a resume

3. To create a Ms-word program using bullets

4. To create a Ms-word program using text effects

5. To create a Ms-Excel program using pie chart (or) bar chart

6. To create a Ms-Access program using design view option

7. To create a Ms-Access program using wizard option.

8. To create a Ms-word program for find and replace a text.

9. To create a Ms-power point presentation for your favorite player.

10. To create a Ms-word program to find out the employee salary

11. To create a Ms-word program to align and formatting text.

12. To create a Ms-Excel program using conditional formatting.

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FUNDAMENTALS OF COMPUTERS

Semester : I	**Hours/Week : 5**
Sub. Code:	**Credit : 4**

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Objective:

To provide knowledge on the fundamental concepts and operating system of computers and to help students to have working knowledge in DOS and WINDOWS.

Unit – I

Introduction to computer: Basic components and functions of the computer- evolution of computers- types of computer- hardware of computers- storage device of media- software device of media- software evolution- concept of files – directories.

Unit – II

Data representation binary arithmetic – Representation of character in computer- representation of integers – representation of fractions- hexadecimal representation of numbers- decimal to binary conversion – error deducting codes – binary addition / subtraction- binary multiplication- binary division- 1's compliment and 2's compliment.

Unit – III

Operating system- function of operating system- classification of operating system- introduction to MS-DOS-DOS commands.

Unit – IV

Overview of unix operating system- unix file system- working with files, file permissions, file security and directories.

Unit – V

Introduction to windows- windows-GUI- multitasking format of windows- lcons - selecting, moving, sizing- windows- menu- help menu- windows explorer- salient features of windows 95, 98, NT, XP.

Book for study:

Fundamentals of computers : V.Rajaraman, Prentice Hall of India pvt.ltd.
New Delhi.4th edition.

Books for Reference

Introducing Unix System **V** : Rachel Morgan,HenryMcGilton –
Tata Mc-Graw Hill.

Fundamentals of Computer and PC Software : VasanthiRamanathan–
MeenakshiPathipagam.

Ms-Dos 6.22 : Minasi,etal–
New Readers Publishers.

YADAVA COLLEGE (AUTONOMOUS), MADURAI-14.
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B.Com. (Computer Application)

BUSINESS ORGANIZATION

Semester : II	**Hours / Week : 5**
Sub-Code :	**Credit : 3**

Objective:

To enable the students to acquire basic knowledge on the fundamentals of Business Organization.

Unit – I

Definition of Business – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – promotion of a business enterprise stages in promotion problems in Promotion.

Unit – II

Forms of Business Organisation - Sole Trader – Partnership –Limited liability Partnership – Joint Stock Companies – Public utilities – Public Enterprises – The Co-operative Organisation.

Unit – III

Location of Industries – Factors influencing location – Primary factors – Secondary factors – plant Layout – Measurement of Size of business units – Factors influencing the size – Economics of Large scale business – optimum firm – District Industries Centre – SIPCOT.

Unit – IV

Company: Meaning – Definition – Features – Types – CompanyManagement – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions – Ascertaining the sense of the house.

Unit – V

Government and Business –Government regulations – General Regulations of Business activity - Industrial Policy in India – Public Enterprise – Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing Policy – Public utilities – characteristics – special problems.

Book for Study

    Fundamentals of Business Organization & Management   : Y.K. Bhushan, S. Chand & Co.
                    New Delhi - 2012

Books for Reference

    Business organization and management   : M.C. Shukla, S.Chand& Co.,
                    New Delhi - 2010

    Business and Society   : P.K. Ghosh& G.K. Kapoor
    An outline of Business Organization and Management   : J.P.Bose

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FINANCIAL ACCOUNTING – II

Semester : II	Hours/ Week : 6
Sub-Code :	Credit : 4

_____

Objective:

To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.

Unit – I

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment of Consignment Transactions – Model Journal Entries in Consignor's Books – Books of Consignee –Model Journal entries in Consignee's Books.

Unit – II

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting Entries when a separate set of Books is Kept – When separate set of books is not kept – Model Journal entries – Memorandum Joint Venture method

Unit – III

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

Unit – IV

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

Unit – V

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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INTERNET AND E-COMMERCE

Semester : II	**Hours/Week :** 3
Sub. Code :	**Credit** : 2

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Objective:

To gain working knowledge in Internet and e-commerce and surfing the net and develop websites.

Unit – I

Introduction to Internet-resources of internet-hardware and software requirement of internet-internet service providers (ISP)-internet addressing-mail-using mail from a shell account-introduction to web-using the web-URLs, schemes, host names and port numbers-using browser-web pages protocol.

Unit – II

Electronic commerce framework: Electronic commerce and media convergence-the anatomy of e-commerce application-electronic commerce organization application-components of the i-way-network access equipment-global information distribution networks-public policy issues shaping the i-way

Unit – III

Electronic Payment Systems –types ofElectronic Payment Systems- Electronic data interchange-EDI application in business EDI -Supply Chain Management(SCM)

Unit – IV

Introduction to mobile commerce- history-concept - benefits- characteristics - differences between e-commerce and mobile commerce- - generation - evaluation.Mobile commerce process: technology- attributes - Hardware and software- Network - mobile computing networks - Infrastructure. Hardware and softwareMobile commerce.

Unit – V

Mobile commerce Applications: mobile commerce overview- application of financial tools- mobile business 2 businesses and supply chain application- mobile marketing- advertising and customer service.

Book for study

Frontiers of E-commerce	:	Ravi Kolkata,
Mobile commerce	:	Shiney chib (Himalaya publishing House)

Books for Reference

The complete reference

Internet Millennium Edition : Markaret Lenine Young

Internet Complete : BPB Publications, New Delhi

Electronic commerce : The new business plot form for the internet ,
Debra Cameron, June 2007

E-business : Applications and global acceptance,
Princely Ifinedo InTech2012

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C-PROGRAMMING

Semester : II	Hours/Week : 3
Sub. Code :	Credit : 2

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Objective:

To provide a thorough knowledge in high level programming language C.

Unit I:

Introduction: Meaning - History of C Programming- Feature of C Programming - Structure of C Programming – Character sets of C Programming- Variable –Data Types – Variable declaration- Rule of Variable Declaration- Constant- Type- Keyword & Identifiers-Operators-Types.

Unit II:

Managing input-output statement- format- unformatted of input-output-decision making or banking; control statement- looping statement types.

Unit III:

Introduction to array: arrays-declaration-types of array-m initializing of arrays-string handling function-storage class- types.

Unit IV:

Introduction function: Function Declaration- Definition-Calling-Function Categories-Structure-Structure Declaration-Accessing Structure Member-Union.

Unit V:

Introduction to Pointer – Pointer – Declaration – Initialization - Accessing Pointer -File Management - Introduction to File Concept - File Operation - File Mode.

Book for study

    C programming made easy   : V.Rajaram, ScitechPublications,Chennai

Books for Reference

    Let us C   : Kanithker, BPB Publications, Newdelhi.
    Programming in Ansi C   : E.Balagurusamy, Tata McGraw-Hill Publishing
                                            Company Ltd.NewDelhi.4ᵗʰEdition.
    Exploring C   : Kanithker,BPSpublications,New Delhi.

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C-PROGRAMMING LAB

Semester : II   **Hours/Week : 2**
Sub. Code: **Credit   : 2**
_____

Objective:

1. To Create a Program to Checking whether the given number is odd/even.

2. To Create a Program to displaying the class obtained by a student.

3. To Create a Program to Biggest of three numbers.

4. To Create a Program for Arithmetic Operations.

5. To Create a Program to Checking Whether the given number is palindrome or not.

6. To Create a Program to Simple Interest Calculation.

7. To Create a Program To Swap two numbers using call by reference

8. To Create a Program to Calculate the E.B bill using files.

9. To generate a student mark statement using structure.

10. To create a program for multiplication table generation using array.

11. To create a program for matrix multiplication using pointers.

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FINANCIAL ACCOUNTING – III

Semester : III		**Hours/ Week : 6**
Sub-Code :		**Credit : 4**

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Objective:

To familiarize the students with the accounting practices of Royalty Accounts, Insolvency Accounts, Hire Purchase and Installment Purchase Systems, Branch and Departmental Accounting

Unit - I

Royalty Accounts: Accounting Treatment – Specimen Journal entries – Sub-lease – Meaning – Accounting treatment.

Unit -II

Insolvency Accounts: Procedure under Insolvency Acts – preparation of Statement of affairs – Preferential creditors – Preparation of deficiency account.

Unit III

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

Unit - IV

Branch Accounts: Dependent Branches – Accounting in respect of dependent branches – Debtors system – When good are invoiced at cost.

Unit – V

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications,
Chennai – 2014.

Books for Reference

Advanced Accountancy   : R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.

Advanced Accountancy   : S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.

Advanced Accounts   : M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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Centre for Higher research
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BUSINESS STATISTICS

Semester : III	**Hours / Week : 6**
Sub-Code :	**Credit : 4**

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Objective:

To enable the students to learn the statistical tools that can be used for making business decisions.

Unit – I

Introduction: Meaning and definition of Statistics – importance, functions, limitations – Misuse of statistics, statistical survey and collection of data – Sampling and sampling designs, classification – Tabulation – Diagrams – Graphic representation.

Unit – II

Measures of central tendency – Mean, median, quartiles, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

Unit – III

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

Unit – IV

Correlation analysis – Grouped and ungrouped data – Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Regression in a bi-variate grouped frequency distribution.

Unit – V

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

Book for Study

Business Statistics : Dr.K.Alagar, Tata McGraw Hill Publishers, Delhi – 2013.

Books for Reference

Business Statistics	: R.S.N.Pillai and Bagavathi, S. Chand & Co. New Delhi – 2012.
Fundamental of Statistics	: S.Gupta, Sultan Chand & Sons, New Delhi - 2010
Statistical Methods	: M.Manoharan, Palani Paramount Publications, Palani – 2010.
Statistical Methods	: S.P.Gupta, S. Chand & Co. New Delhi – 2012.

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OPERATING SYSTEM

Semester : III	**Hours/Week** : 3
Sub. Code :	**Credit** : 2

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Objective:

To provide knowledge about the principles and functions of operating systems.

Unit – I

Definitions – Early system- batch processing- Multi programming- multi processor – time sharing – personal computer system – distributed system – parallel system – evolution of operating system – OS as an resource manager.

Unit – II

Process management: Inter process communication – scheduling – types of scheduling – deadlock – deadlock prevention, avoidance, detection and recovery – starvation – semaphores – implementation of semaphores.

Unit – III

Memory management: Levels of management – dynamic memory allocation – logical physical memory – static memory management - memory protection – allocation to processors Virtual memory: fragmentation and compaction – dealing with fragmentation – swapping –virtual memory – virtual memory management – page replacement –segmentations

Unit – IV

File management: File abstraction –file naming file system objects and operation – file system implementations – file blocks on disk – file storage methods – file system reliability – file security and protection.

Unit - V

I/O and resource management: I/O system software – disk device driver access strategies - modeling of disks – disk scheduling – resources in OS protection resources – authentication – worms and virus – mechanism of protecting software and hardware resources – external security.

Book For study:

Operating system concepts : Silberchatz,Galvin,Gagne.
Library of Congress Cataloging in Pub.
Data – 1995.Fourth Edition.

Books for Reference

Operating system concepts and design : Milan milenkovic Tata Mc-Graw Hill
Publications,New Delhi.
Operating systems design and implementation : Andrew S.Tanenbaum, Prentice HallIndia.
Operating systems : Staurt E-Madnick, John J.Donovan, Tata
Mc-Graw Hill, New Delhi

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OPERATING SYSTEM LAB

Semester: III   **Hours/Week : 1**
Sub. Code: **Credit   : 1**
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Objective:

1. Write a batch file in Dos to find the word in text file.

2. Create a program to create a text file

3. Write a program to combine and rename a file.

4. Write a program to change the file mode.

5. Write a program to make (MD) and remove (RD) a directory in Ms-DOS.

6. Create a program to using Various Display Commands

7. Write a program to Create Sub Directories.

8. Write a program to Appending output to a file.

9. create a program to sort and find the word using filter Command

10. write a program to make a decision using batch files

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BANKING

Semester : III	**Hours/ Week** : 5
Sub-Code :	**Credit** : 3

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Objective:

To enable the students to learn the theory, law and practice of banking.

Unit – I

Banker and Customer: Origin of Banking – Meaning and definition of Banker – Meaning and definition of Customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honourCheques – Obligation to maintain secrecy of customer's accounts – Banker's lien – Right to Set – off – Appropriation of Payments (Clayton's Case) – Compound interest – Incidental charges.

Unit – II

Deposits: Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

Unit – III

Negotiable Instruments: Definition – Types – Features – Cheque – Cheque Vs. Bill of Exchange – MICR Cheque – Bouncing of Cheques – Material alteration – Immaterial alteration. Crossing – Meaning – Forms of Crossing – Significance of various forms of crossing. Endorsement – Meaning and Significance – Kinds and Significance – Regularity of endorsement.

Unit – IV

Paying Banker: Meaning – Duties of a Paying Banker – Circumstances for Dishonouring a Cheque – Statutory Protection under Sec. 85 of the Negotiable Instrument Act – Forgery of Customer's Signature – Payment in due Course – Holder in due Course.Collecting Banker – Meaning – Capacity of the collecting banker – Duties of Collecting Banker – Statutory protection under Sec. 131 of Negotiable Instruments Act – Concept of Negligence – Conversion.

Unit – V

Loans and Advances: General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cannons of goods Banking Security – E- Banking – Facets – Advantages – Constraints – E-Cheque – M-Cheque EFT- ECS – EPS – E-Money – E-purse.

Book for Study

Banking Theory, Law and Practice   : E. Gordon and Dr. K. Natarajan,
Himalaya Publishing House,
New Delhi – 2013.

Books for Reference

Banking Theory, Law and Practice   : A.V. Ranganadhachary& D.S. Rao,

Banking Law & Practice   : K.P.M. Sundaram& P.N. Varshney,
Sultan Chand & Sons, New Delhi - 2012

Practical Banking   : M. Radhasami, Sultan Chand & Sons,
New Delhi - 2012

Modern Banking Theory   : R.R. Paul,

Modern Banking and International Trade   : M.L. Tannan, Indian Book House,
New Delhi - 2010

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C++ Programming

Semester: III   Hours/Week : 3
Sub. Code: Credit   : 3
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Objective:

To enable the students to gain knowledge about object oriented programming language.

Unit – I

Basic concepts OOPS – What is C++? – Application of C++ - Structure of C++ programs – tokens, keywords, identifiers and constants – datatypes – variables – operators in C++ - expressions – control structures.

Unit – II

Function in C++: The main function – inline function – function overloading – friend function – classes and object: Introduction – specifying the classes – defining member functions – static data member - static member function.

Unit - III

Constructors and destructors: Introduction – constructors – parameterized constructors – multiple constructors in a class – copy constructors – operator overloading.

Unit - IV

Inheritance: Introduction – defining derived classes – single inheritance – multilevel inheritance – multiple inheritances – hierarchical inheritance – hybrid inheritance.

Unit – V

Manipulator functions – File: Introduction – classes for file stream operations – opening & closing a file – opening files using open() – detecting End-Of File – More about open(): file modes – file pointers and their manipulations – sequential input and output operations.

Book for study

Object oriented programming with C++ : E.Balagurusamy, Eleventh Ed. 2003
TATA McGraw Hill Pub. Company Ltd.
New Delhi.

Books for Reference

Object oriented software in C++ : Micheal A. smith,chapman& Hall
The Complete Reference C++ : Herbert Schildt Tata Mc-Graw Hill
Object oriented Programming with C++ : PoornachandraSarang Prentice Hall India,
New Delhi

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C++ Programming Lab

Semester: III   **Hours/Week   : 2**
Sub. Code: **Credit   : 2**
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1. Add two numbers using class.

2. Using binary operator overloading concepts add complex numbers.

3. Find biggest number using friend function.

4. Create a class for students table and add some more records.

5. Display the grade using multilevel inheritance.

6. Create a program to implement single inheritance.

7. Create a program to implement polymorphism.

8. Create a program using constructor.

9. Create a program using file concept.

10. Create a program using copy constructor

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SOFTWARE ENGINEERING

Semester : IV	Hours/Week : 4
Sub. Code:	Credit : 3

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Objective:

To gain knowledge about the principles and concepts of software engineering.

Unit – I

Software engineering: Meaning – Definition - project size categories-quality and productivity factors- managerial issues-planning software project. Defining the problem – Developing a solution strategy-planning the development phase – planning the organization structure

Unit – II

Software cost estimation: Software cost Estimation Techniques - Staffing level estimation-Estimating software Maintenance cost.

Unit – III

Software Design: fundamental Design concepts-Modules and modularization criteria Design notations-Design Techniques-Real time and Distributed System Design –Test plan Design Guidelines.

Unit – IV

Verification and Validation Techniques - Quality Assurance-Walkthroughs and inspections - Unit testing and debugging-System Testing-Formal Verification.

Unit – V

Software Maintenance : Enhancing maintainability during development-Managerial aspects of Software maintenance-Configuration Management-Source Code metrics.

Book for study

Software Engineering : Richard Fairley, TATA McGraw Hill, New Delhi 2002.

Books for reference

Fundamentals of Software Engineering : Carlo Ghezzi,MehsiJazeyeri,
Dino Mandrioli, Prentice Hall India

Software Engineering : Roger S.Pressman–
Tata Mc-GrawHill,NewDelhi

Software Engineering : A.A.Puntambekar–
Technical Publications,Pune.

PARTNERSHIP ACCOUNTS

Semester : IV	**Hours/ Week : 6**
Sub-Code :	**Credit : 4**

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Objective:

To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.

Unit – I

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – Interest on Drawings – Partners' Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

Unit – II

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – premium method – Revaluation A/c – Memorandum Revaluation A/c – Capital accounts.

Unit – III

Retirement, Retirement Cum Admission & Death of a Partner: Retirement of a Partner – Gaining Ratio – Death of a Partner – Joint life policy – Capital accounts.

Unit – IV

Dissolution of Firm: Meaning – Modes – Insolvency of a partner – Garner Vs. Murray.

Unit – V

Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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BUSINESS MATHEMATICS

Semester : IV	Hours / Week : 6
Sub-Code :	Credit : 4

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Objectives:

To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.

Unit – I

Elements of set theory: Definition – Symbols – Roster method and rule method – Types of sets – Union and intersection – Subsets – Complements – Difference of two sets – Family of sets – Theories on set – Venn Diagram – Demorgan's Law.

Unit – II

Commercial Arithmetic: simple interest – Compound interest – Annuities – discounting of bills – Profit and loss determination.

Unit – III

Ratios – Proportions – Variation

Unit – IV

Probability: theory of probability – Various schools of thoughts – Theorems – conditional probability – Baye's theorem – Mathematical expectations.

Unit – V

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

Book for Study

Business Mathematics	: M. Manoharan& C. Elango, Palani Paramount Publications, Palani – 2010.

Books for Reference

Business Mathematics	: D.C.SanChetti&V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2010
Business Mathematics	: P.M.Aggarwal&D.C.SanChetti
Business Mathematics	: P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2012.
Business Mathematics	: Dr. P.C. Sekar, Empee Publication, Madurai - 2014

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RELATIONAL DATABASE MANAGEMENT SYSTEM

Semester : IV	**Hours/Week: 3**
Sub. Code:	**Credit : 3**

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Objective:

To provide a thorough knowledge of the back-end environment and working knowledge in Database.

Unit – I

Introduction to RDBMS-create table-modifying the structure of tables-Insertion of data into tables-Updating the contents of a table-deleting operations

Unit – II

The many faces of the SELECT command –Data Constraints Null value, Primary Key, Unique key, Check-Logical operators-Range Searching

Unit – III

Pattern matching –oracle function: set Avg. Min, Count, Max, Sum, ABS, Power-Grouping Data FROM TABLES IN SQL -Manipulating Date in SQL.

Unit – IV

Indexes-Views-Joins-subqueries-computations in Expressions List used to select Data-Renaming columns used with expressions List.

Unit – V

PL\ SQL: Introduction-The PL\SQL syntax-Data types-understanding the PL\SQL Block structure-Cursors-oracle Triggers-Oracle transactions: Commit, Rollback, Savepoint.

Book for study

Oracle-7 The complete Reference   : IVAM Bayross,BPS,New Delhi.1995.

Books for reference

Understanding Oracle   : James t.perry, Joseph G.Lateer, BPB
                                              Publications,New Delhi.
The Complete Refernce Oracle 8i   : Kevin Loney, George koch, Tata Mc-Graw Hill

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RELATIONAL DATABASE MANAGEMENT SYSTEM
LAB

Semester : IV   **Hours/Week: 2**
Sub. Code: **Credit   : 2**
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Objective:

1. Program using conditional control, iterative control and sequential controls.

2. Program Exception Handling.

3. Create a Table with all important constraints.

4. Apply the queries in a table EMP.

5. Drop,Select,Update,Delete Command

6. String functions in a Table student

7. Set Parent-child relations among two Tables.

8. Create a PL/SQL program to display employee details of any employee.

9. Create a PL/SQL program to implement user defined exception

10. Create a PL/SQL program to display records in alphabetical order by ename.

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MARKETING
(Elective – A)

Semester   : IV   Hours / Week : 5
Sub-Code   :   Credit   : 4
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Objective:

To expose the students to the fundamentals of modern marketing.

Unit – I

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing –Marketing concept and its evolution – marketing mix.

Unit – II

Product: Meaning – definition – product planning and development – new product development o f new product – features and defects – product mix- product life cycle – product line and mix strategies.

Unit – III

Price: Meaning – definition – objectives – factors affecting pricing – methods and types of pricing.

Unit – IV

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

Unit – V

Physical distribution:Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel – wholesaler – retailer – merits and demerits and suitability.

Book for study
    Marketing   : N.Rajannair, Sultan Chand &Sons,
                                      New Delhi – 2012.
Books for reference
    Marketing management   :C. memoria and joshi, Kitab Mahal,
                                       New Delhi - 2000
    Modern Marketing   :R.S.N.Pillai&Bhagavathi,
                                       S.Chand & Co. PVT Ltd., New Delhi - 2012
    Marketing   :Dr. L.Natarajan, Margham Publication,
                                       Chennai - 2012

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CONSUMER BEHAVIOUR
(Elective – B)

Semester : IV	**Hours / Week : 5**
Sub-Code :	**Credit** : 4

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Objective:

To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.

Unit – I

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

Unit – II

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

Unit – III

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

Unit – IV

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

Unit – V

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

Book for study

Consumer Behaviour : RamanujMajumdar PHI Learning PVT Ltd.,

Books for reference

Consumer Behaviour : Michael R. Solomon, PHI Learning PVT Ltd., Indian Edition.

Consumer Behaviour : Suja .R Nair, HImalay Publishing House, Mumbai - 2010

Consumer Behaviour : C.L. Tyagi and Arun Kumar, Atlantic Publishers.

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INCOME TAX - I

Semester **: V**	**Hours / Week : 6**
Sub-Code **:**	**Credit** **: 5**

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Objective:

To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.
(Note: Amendments up to Six months prior to the date of Examination)

Unit – I

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year – Assessee – Assessment year – Person – Principal officer – Resident – Ordinarily Resident – Not ordinarily resident – Non – Resident – Deemed income – Capital and Revenue items – Incomes exempt from tax.

Unit – II

Computation of Income from salary.

Unit – III

Computation of Income from house property.

Unit – IV

Computation of Income from Business or Profession.

Unit – V

Computation of Income from Capital gains and Income from other sources.

Book for study

Income Tax Law and Practice   : Gaur and Narang, Sultan Chand & Sons,
                                                 New Delhi -2013

Books for Reference

Income Tax Law and Practice   : VinothK.Singhania, Taxmann Publications, PVT
                                                 Ltd., New Delhi - 2013
Income Tax Law and Practice   : DinkarPagare, Sultan Chand & Sons,
                                                 New Delhi -2013

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INTRODUCTION TO VB PROGRAMMING

Semester : V	**Hours/Week : 4**
Sub. Code:	**Credit : 2**

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Objective:

To provide students to get through knowledge in Visual Basic programming this helps them to develop software.

Unit – I

Fundamentals of Visual Basic : Getting started with Visual Basic –the integrated development environment (IDE)-first VB Project-user interface-programming an application-visual development and event-driven programming-customizing environment-visual basic projects-application with multiple forms.

Unit – II

The Language: variables-types of variables-user defined data types-variables scope-constants-arrays-collections-procedures-functions-calling procedures-arguments functions-calling procedures-arguments-function return values-control flow statements-loop statements.

Unit – III

Forms and controls: Appearance of forms –loading, showing and hiding forms-designing menus-textbox control-command button-label-list box and combo box-option button and check box.

Unit – IV

Controls: Scroll bar-drive, directory and file list box-timer-shape-image and picture control.

Unit – V

Advanced controls : Data control-rich text box –Msflexgrid-data grid-MDI-child forms.

Book for study

Mastering Visual Basic 6   : EvangelosPetroutos 6th edition – 2010

Books for Reference

Visual Basic super Bible   : David Jung,Jackpurdum.
Visual Basic 6 from the ground up   : gray Cornell
VisualBasic 6 in Easy steps   : Tim Anderson,Dream tech

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INTRODUCTION TO VB PROGRAMMING
LAB

Semester : V   **Hours/Week : 2**
Sub. Code: **Credit   : 2**
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Objective:

1. Objective type questionnaire.

2. Design arithmetic calculator.

3. Animation.

4. Apply Finding text concept by using RTF.

5. Apply Windows explorer concepts in VB.

6. Add a record in data base using data control.

7. Display record from data base using OCX file "MS flex grid".

8. Display a file from thr directory list box.

9. Apply HScroll and VScroll and shapes tool.

10. Create VB program using common dialog control.

11. Create VB program using Checkbox and option button

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COMPUTER NETWORKS

Semester : V	**Hours/Week** : 3
Sub Code :	**Credit** : 2

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Objective:

To enable the students to gain knowledge about Computer Networks.

Unit – I

Introduction: Uses of Computer Networks-Network - Hardware and Software-OSI Reference model, Examples of Network Structures.

Unit – II

Physical Layer: Transmission Media, Wireless Transmission, communication satellites, and the telephone system.

Unit – III

Data Link Layer: Data Link Layer Design issues, Error detection and correction, elementary data link protocols, sliding window protocol, the channel allocation problem, multiple access protocols, csma& collision free protocols.

Unit – IV

Network Layer: Network layer design issues-routing algorithms, shortest path, flooding, hierarchical and broadcast, Transport Layer: the Transport services, elements of transport protocols.

Unit – V

Application Layer: DNS, Security, E-mail, WWW, Multimedia.

Book for Study

Computer Networks : Andrew.S.Tanenbaum
PHI Publication. 4th edition,

Books for Reference

Telecommunication Network design Algorithms : Aaron Kershenbaum,TATA
McGraw Hill.

Data and Computer Communication : William Stallings -PHI Publications

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HTML LAB

Semester   : V   **Hours/Week : 2**
Sub Code   :   **Credit   : 2**

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Objective:

1. To create a Simple Webpage.

2. To create a HTML program using Anchor tag.

3. To create a HTML program using image tag.

4. To design a Time Table using HTML tag.

5. To create a Webpage using Marquee tag

6. To develop a webpage for our syllabus using Frames.

7. To design an E-mail id form.

8. To design a purchase order form.

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COSTING

Semester : V	**Hours / Week : 6**
Sub-Code :	**Credit** : 5

Objective:

To enable the students to learn the Fundamentals of Costing and also their applications.

Unit – I

Introduction to costing – Meaning of cost and costing – Definition – Applications of costing – Advantages of costing – Limitations – Installation of costing system – Elements of cost – Cost classification – Cost sheet.

Unit – II

Material cost control – Purchase procedure – Requisition – Purchase order – Bin Card – Stores ledger – Methods of stores issue – Stock levels – Economic order quantity – Perpetual inventory system – ABC analysis – VED analysis.

Unit – III

Labour cost control – Introduction – Labour costs – Personnel department – Control over labour costs – Time and Motion study – Methods of wage payment – Incentive system – Treatment of overtime – Bonus – Holiday pay and idle time – Overheads – Definition – Allocation and apportionment of overhead to cost centres.

Unit – IV

Process costing – General principles – Process Losses – Normal loss – Abnormal Loss – Abnormal Gain – Equivalent production. (Simple problems only)

Unit – V

Operating Costing – Reconciliation of cost and financial profits.

Book for Study

Cost Accounting   : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2014.

Books for reference

Practical Costing   : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd.,
                         New Delhi - 2012
Cost Accounting   : Sheldon
Cost Accounting   : J.C. Katyal, T.R. Sikka, N.S. Bhalla and C.B. Gaur

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COMPANY ACCOUNTS
(Elective – A)

Semester : V	**Hours / Week : 5**
Sub-Code :	**Credit** : 4

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Objectives:

To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.

Unit – I

Issue of Shares: Equity and Preference Shares pro-rata allotment – Forfeiture – Reissue – Redemption of preference shares – Special entry on issue of debentures – Redemption of debentures – Underwriting of shares and debentures.

Unit – II

Final accounts – Preparation and presentation according to Part – II of Schedule VI of the Companies Act 1956 – Vertical form – Profit prior to incorporation.

Unit – III

Amalgamation and Absorption and External Reconstruction of Joint stock companies – Internal Reconstruction and Capital reduction.

Unit – IV

Liquidation of Companies – Liquidator's final statement of accounts – Statement of affairs – Deficiency and surplus accounts.

Unit – V

Valuation of goodwill – Valuation of shares.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy : S.P. Jain and K.L.Narang,KalyaniPublishers,
Ludhiana - 2014

Advanced Accountancy : M.A. Arulanandam, K.S.Raman and R.Srinivasan,
Himalaya Publishing House, New Delhi – 2010.

Advanced Accountancy : R.L. Gupta and Radhasamy,
Sultan Chand & Sons, New Delhi -2014

Advanced Accountancy : R.S.N. Pillai and Bhagavathi
S. Chand & Co. PVT Ltd., New Delhi - 2014

Advanced Accounts : M.C. Shukla and T.S.Grewal
Sultan Chand & Sons, New Delhi -2014

COMPANY LAW
(Elective – B)

Semester : V	**Hours / Week : 5**
Sub-Code :	**Credit** : 4

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Objective:

To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)

Unit – I

Company – Definition – Characteristics – Types of Companies – formation of a Company.

Unit – II

Memorandum – Articles – Prospectus – Alteration Procedures.

Unit – III

Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

Unit – IV

Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

Unit – V

Winding-up: meaning – models – procedure – consequences – defunct company.

Book for the study:

Company Law   : N.D. Kapoor, S.Chand & Co. Ltd., New Delhi – 2013.

Book for Reference:

Company Law   : M.C. Shukla, S.Chand & Co. Ltd., New Delhi – 2013.
Company Law   : Avtar Singh, S.Chand & Co. Ltd., New Delhi – 2013.
Company Law   : Ashok and Bagrail – S.Chand & Co. Ltd., New Delhi – 2010.

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INCOME TAX - II

Semester : VI	Hours / Week : 7
Sub-Code :	Credit : 5

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Objective:

To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, HUFs and corporate assesses.

Unit –I

Deduction from gross total income – Set-off of losses and carry forward of losses.

Unit – II

Assessment of individuals.

Unit – III

Assessment of partnership firms- assessment of association of persons – Assessment of Companies.

Unit – IV

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS)

Unit – V

Procedure for assessment- Self assessment-provisional assessment-Regular assessment – Reassessment- Best judgment assessment – Ex-parte assessment- Rectification of mistakes- Summary assessment.

Book for study
Income tax law and practice   : Gaur and Narang, Sultan Chand & Sons,
                                                   New Delhi -2014

Books for Reference
Income tax law and practice   : Vinod K.Singhania, Taxmann Publications, PVT
                                                   Ltd., New Delhi – 2014.
Income tax law   : H.C.Mehrotra and Goyal, SahityaBhawan
                                                   Publications, Agra – 2014.

YADAVA COLLEGE (Autonomous), MADURAI – 14.
DEPARTMENT OF COMMERCE
Centre for Higher Research
B.Com. (Computer Application)

Accounting Software

Semester : VI	**Hours/Week : 3**
Sub. Code:	**Credit : 2**

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Objective:

To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in accounting software.

Unit – I

Introduction to tally fundamentals – features of tally – tally screen components – mouse or keyboard conventions – maintaining company data – basic company details.

Unit – II

Tally Accounting: The Chart of Accounts: Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – To understand the concept of groups and ledgers.

Unit – III

Tally inventory: Maintaining Stock Details: Inventory accounting with tally – inventory masters –displaying and altering stock groups – creating multiple stock categories – displaying and altering stock categories – creating compound unit of measure – displaying and altering units of measure – displaying and altering stock godowns – Order processing.

Unit – IV

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing.Displaying and Reporting: Display Books of Account and statements of accounts – inventory reports.
Unit – V

Introduction to Enterprise Resource Planningand Business Engineering: An overview – What is business engineering (BE) – Significance of Business Engineering – Principles of Business Engineering – BRP, ERP and IT – Business Engineering with Information Technology - Supply Chain Management.

Book for study:
Accounting with Tally   : K. K. Nadhani.

Books for reference

Enterprise resource planning
concept and practice   :VinodkumarGarg, V.K.
                                              Venkitakrishnan, Prentice Hall India, 2007
Tally Accounting Software   : S.PalaniVel Margham Publications
Tally ver.9   : Nellai Kannan Nels Publications

TALLY LAB

Semester : VI	**Hours/Week : 2**
Sub. Code:	**Credit : 2**

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Objective:

1. Solve any one Final A/c program through tally.

2. Take any one warehouse as example and apply the inventory concept in it.

3. Development a voucher for any one concern.

4. Create a Journal Voucher.

5. Create a Sales Voucher.

6. Create a Company and Report.

7. Create a Contra Voucher.

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Project

Semester : VI	**Hours/Week : 5**
Sub. Code:	**Credit : 4**

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Objective:

To facilitate the students to gain the practical knowledge in the project work and to provide them on the job training.

Project Work:

The project work shall be assigned to each student at the end of the sixth semester. The project report shall not be less than 40 type written pages and copy of the report shall be submitted to the department. The project report shall be valued by the internal examiner.

Management Accounting

Semester : VI	Hours / Week : 6
Sub-Code :	Credit : 5

Objective:

To provide an insight into the accounting procedures and their applications in complex business management.

Unit – I

Management accounting: Meaning and definition – Nature and scope – Functions – Limitations – Relationship between cost, financial and management accounting – Tools of management accounting.

Unit – II

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – Budget and budgetary control : objectives, advantages and limitations – Functional budgets – Flexible and cash budget – Preparation thereof.

Unit – III

Fund flow and Cash flow analysis – Forecasting of funds requirements.

Unit – IV

Marginal costing – Meaning, objectives, advantages and limitations – Break even point – Concept of decision making – Concept of differential costs – Steps in decision making – Sales mix – Exploring new markets – Discontinuation of a product line – Make or buy decision – Equipment replacement – Change vs. status quo – Expand or contract – Shut down or continue.

Unit – V

Standard costing and variance analysis – Material and labour variances only. (Simple problems only)

Book for study

Management Accountancy : Ramachandran&Srinivasan, Sriram Publications, Trichy – 2014

Books for Reference

Management Accounting : Hingorani&Ramanatha, Himalaya Publishing House, New Delhi - 2010

Management Accounting : VasudevanGhosh

Financial Statement Analysis : R.K. Gupta

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AUDITING
(Elective – A)

Semester   : VI   **Hours/ Week : 5**
Sub-Code   :   **Credit   : 4**
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Objective:

To enable the students to acquire the basic knowledge of the principles and practice of auditing.

Unit – I

Introduction; meaning – definition – difference between book keeping and accountancy – auditing and investigation qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

Unit – II

Internal control, internal audit and internal check – Internal Control – Objectifies – Characteristics of effectives internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & records cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as records internal audit.

Unit – III

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

Unit – IV

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

Unit – V

Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

Book for Study

Practical auditing   : B.N.Tandon, S. Chand & Co. New Delhi - 2014

Books for Reference

Principles and Practice of Auditing   : Dinkarpagare, Sultan Chand & Sons,
                                                              New Delhi - 2012
Practical auditing   : M. Sakshena
Auditing Principles and Practice   : Jagadish and prakash
Auditing   : Dr. Sharma, Vikas Publishing House PVT. Ltd.
                                                               New Delhi – 2010.

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RETAIL MARKETING
(Elective – B)

Semester : VI	**Hours/ Week : 5**
Sub-Code :	**Credit : 4**

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Objective:

To impart knowledge on the various facts of Retail Marketing.To enable the students to acquire the required exceptive on latest techniques in Retailing.

Unit – I

Retailing – Definition – Objectives, scope and importance of retail marketing – Retail customer – Evaluating the competition in retailing – key drivers of retailing in India – Retailing Scenario – in India – Global.

Unit – II

Retail Merchandising – Objectives – The buying function – Merchandise management – methods of planning and calculating inventory level – mark ups – markdowns in Merchandise management. Merchandisers skill and profile – Supply Chain Management in Retailing – integrated supply chain – efficient consumer response (ECR) – Retail automation and supply chain Management (SCM)

Unit – III

Managing retail personnel – Human resources – issues and concerns in retailing – Man power planning – motivation and rewards for performance. Customer services in retailing – customers profiles and expectations – service vision and service culture – setting standards for measurement of service quality and performance.

Unit – IV

Retail marketing and advertising – retail marketing strategies – store positioning – marketing mix – customer relationship management – micro marketing – retail advertising.Role of personal selling in retailing – process of personal selling.

Unit – V

Online retailing – the new online retail categories – impact of online retailing – pitfalls of online retailing – strategies of the survivors in online retailing in India – ethics in retailing – the future of retailing.

Book for study:

Retail Management   : Gibson G. Vedamani, Jaico Publishing House, 2nd edition – 2004.

Books for reference:

Retail Marketing Management   : Divid Gilbert, Pearson Education, Singapore – 3rd Indian reprint – 2003.

Retailing   : Patrick M. Dunne, Robert F Lusch, Thomson Southwestern – 1st reprint – 2002.

UG - Self Study Papers

B.Com., and B.Com (CA)

Semester	Sub. Code	Subject	Credit	Evaluation		Total
				Hrs. Duration	**Marks Internal**	
III		General Knowledge – I	3	3	100	100
IV		General Knowledge – II	3	3	100	100
V		Principles of Commerce and General Commercial Knowledge – I	3	3	100	100
VI		Principles of Commerce and General Commercial Knowledge – II	3	3	100	100

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GENERAL KNOWLEDGE – I
Self Study Paper

Semester   : III   Hours / Week : -
Sub-Code   :   Credit   : 3
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Objective:

To provide the aspiring students an opportunity to get acquainted with general knowledge.

Unit – I

Land and the People of India: Physical features - geological structure – River Systems – Climate – Census – Population – Sex Ratio- Literacy. National symbols of India National Flag – State emblem – National anthem – national Song – National Calendar – National Animal – National Bird – National Flower – National Tree – national fruit.

Unit – II

Agriculture: land utilization - Crop Production Programme – Horticulture – Rain Fed farming – Agricultural Marketing – Animal Husbandry – Cattle Development - Poultry Development – Sheep Development – meat production and Export – Piggery Development – Dairy Development – Indian council of Agricultural Research - Natural Resource management – Animal Sciences – Fisheries – Agricultural Education – National Agricultural Innovation project.

Unit – III

Commerce:Trade Scenario – Exports - Imports - Export promotion measures – Multilateral Trade Issues and Initiatives – Special Economic Zones in India.

Unit – IV

Finance:Economic affairs – Social Sector Programmes – National Rural Health Mission – Integrated Child Development Services – National Rural Employment Guarantee Scheme – National Social Assistance Programme – women and Children – Scheduled castes and Scheduled Tribes – Twelfth Finance commission – Sources of Revenue – Annual Budget – Public Dept – The European union- Banking – Reserve Bank of India – Composition of Banking system – Deposits Mobilization – Advances to Priority Sector – Credit Flow to weaker section – Credit flow to Agriculture – Advances to SC/ST Borrowers – Differential rate of Interest scheme Prime Ministers Rozger Yojana - Housing Finance – Regional Rural banks – Small Industries development Banks

– Export - Import Bank of India – National Housing Bank – NABARD –International Monetary Fund – India.

Unit – V

Industry: Structural Reforms – Industrial Licensing Policy – Foreign Direct investment (FDI) – Civil Aviation Sector - petroleum and Natural Gas Sector – Cement Industry – Leather Industry – Rubber Goods industry – Paper and Newsprint Industry – Textile Industry – central Public Sector Enterprises – Chemical Industry – Coir Industry – Public Sector Undertakings – Cooperative Sector – Chemical Industry – Coir Industry – Rural Employment Generation Programmes.

Books for Reference

India Year Books   : Published by Ministry of information and Broadcasting
                             Government of India.
Year Books   : Published by Times of India
Manorama Year Books   : Mathruboomi Publications
General Studies   : McGraw Hill Publications

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DEPARTMENT OF COMMERCE
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GENERAL KNOWLEDGE – II
Self Study Paper

Semester   : IV   Hours / Week : -
Sub-Code   :   Credit   : 3
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Objective:

To provide the aspiring students an opportunity to get acquainted with general knowledge.

UNIT – I

The Polity: The union and its Territory – Citizenship – Fundamental Rights – Fundemental Duties – Directive Principles of State Policy – The Union – Executive – President – Vice-President – Council of Ministers – Legislature – Rajya Sabha – Lok Sabha – Qualification for Membership of Parliament – Functions and Powers of Parliament – Leaders of Opposition in Parliament – Nomination of Member of Parliament – Public services – UPSC – SSC – The states – Governor – Council of Ministers – Legislative Assembly – Legislative Council.

UNIT – II

Defence: Organisation – Army – Navy – Coast Guard – Air Force – Recruitments – National Cadet Corps – Training Institutions – Scheme for Self – Employment – Entrepreneur Schemes.

UNIT – III

Education: Elementary Education – Sarva Shiksha Abhiyan – Mid-Day Meal Scheme – District Primary Education Programme – Teacher Education Scheme – National Council for Teacher Education – National Literacy Mission – Education for Scheduled caste and Scheduled Tribes – Quality Improvement in Schools – National Population Education Project – National Council of Educational Research and Training – University and Higher Education – University Grants Commission – Autonomous Research Organisation – Technical Education.

UNIT – IV

Energy: Power – Central Electricity Authority – Public Sector undertakings and Organisations – Damodar Valley Cororation – National Power Training Institute – Central Power Institute – Petroleum and Natural Gas – Non- Conventional Energy Sources – Rural Energy – Solar Energy – Grid – Interactive Renewable Power – New Technologies.

UNIT – V

India and the World: Neighbours – South – East Asia and The Pacific – East Asia – Eurasia – The Gulf – West Asia and North Africa – Africa – Europe – United States – Civil Nuclear Energy – Defence – Space – Energy and Environment – Trade and Economy – United Nations and International Organizations – Consular, Passport and Visa Services – Indian Council of World Affairs – Coucil for Promotion of Overseas Employment.

Books for Reference

India Year Books   : Published by Ministry of Information and
                                          Broad casting Government of India
Year Books   : Published by Times of India
Manorame Year Books   : Mathruboomi Publications
                                          General Studies – McGraw Hill Publications

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Centre for Higher research
B.Com. (Computer Application)

PRINCIPLES OF COMMERCE AND GENERAL COMMERCIAL KNOWLEDGE – I
Self Study Paper

Semester   : V   Hours / Week : -
Sub-Code   :   Credit   : 3
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Objective:

To provide the aspiring students an opportunity to get acquainted with the general commercial knowledge.

Unit – I

Commerce: Definition – Trade and Industry – Scope of Commerce – Importance – Economic Basis of Commerce – Evolution of Commerce – Evolution of Industry – Industrial Revolution. Forms of Business Organisation: Sole trader – Partnership – Kinds of partners and Partnership – Deed of Partnership – Rights and liabilities of Partners – Dissolution of Partnership – Settlement of Account – Merits and Demerits of Partnership – Joint Hindu Undivided Family.

Unit – II

Joint Stock Company: Features – Kinds – Advantages – Disadvantages – Distinction between Partnership and Joint Stock Company – Formation – Memorandum of Association – Alteration – Articles of Association – Alteration – Memorandum and Articles – Prospectus. Co-operative Organisation: Definition – Characteristics – Co-operative Society and a Company – Types of Co-operatives - Advantages of Cooperatives – Limitations – Co-operation in India.

Unit – III

Office: Meaning – definition – Office Manager – Office Organisation – Office Management – functions of the Office – Office Accommodation – Environment – Office Layout – Open Office and Private Office Operations – Work simplification – Office Manual. Office Administration: Management – Organisation – Departmentation – Organisation Chart – Types of Organisation – Life System – Functional Organisation – Authority and Resposibility – Delegation – Centralization – Decentralization – Planning and Flow of work – Standards of Performance and Measurement of Efficiency – Security – Organisation and Methods – Forms and Control – Purchases – Sale of Goods – Conditions and Warranties – Caveat Emptor – Sales Invoicing and Accounting – Methods of Sale – Cash and Credit Control – Counting House Routine.

Unit – IV

Office Machines: Communication – Telephones PBX – PABX – Radiotelephony – Ipsophone Signal Speaking Tubes – TELEX – Telewriting System – Hand written message of Phone – Conveyors Closed Circuit T.V. – Intercom – Copying and Duplicating, Machines Photos – copying with great resolving power – Micro Filming Portable direct Telephoto Transmitter – Manifold Registers – Dictating machine – Stenographic Machine – Letter Opening and Paper Folding Machines – franking machine – addressograph – Business Reply Envelopers and Cards – Accounting Machines – Adding and Calculating Machine – Cash Registers – Cheque Writer – MICR – Time Recorder – Computers.

Unit – V

Trade: Home trade – Wholesale and Retail Trade – Organisation of Home Trade – Middlemen – Wholesalers - Should the Wholesaler be eliminated? – Retailers – Types of Retail Organisation – Itinerant Retailers – Fixed Shop Retailers – Departmental Stores – Multiple Shops – Co-operative Stores – Mail Order Business – Hire Purchase – Instalment Purchase. Foreign Trade: Need – Problems of Foreign trade – Organisation - Import Trade Control and Policy – Steps – Export Trade Procedure – Enter pot Trade – Export Promotion.

Book for Study

Principles of Commerce and General
  Commercial Knowledge   : K.L Nagarajan, N. Vinayakam,
                                          M. Radhaswamy S.V. Vasudevan,
                                          S.Chand & Company. New Delhi – 2012.

Book for Reference

Banking Theory Law Practice   : Gorden & Natarajan
Company Law   : N.D. Kapoor. Sultan Chand & Sons,
                                          New Delhi - 2012

Business Organisation and Office Methods : Y.K. Bhusan, S. Chand & Co. Ltd.,
                                          New Delhi - 2013

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PRINCIPLES OF COMMERCE AND GENERAL COMMERCIAL KNOWLEDGE – II
Self Study Paper

Semester	: VI	Hours / Week : -
Sub-Code	:	Credit : 3

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Objective:

To provide the aspiring students an opportunity to get acquainted with the general commercial knowledge.

Unit – I

Financing of Business Units: Financial Planning – Capitalisation – Sources of Finance – Shares – Debentures – Underwriting – Managing Agents – Public Deposits – Commercial Banks – Indigenous bankers – Insurance Companies – Ploughing back of Profit – Stock Exchange – Functions – Advantages – Organisation – Listing of Securities – Dealing on the Stock Exchange – Methods of Trading – Settlement – Speculation on Stock exchange – Bulls – Bears – Lame Ducks – Stags – Speculative Transactions – Special Finance and Development Corporations – Industrial Finance Corporation – State Finance Corporations – ICICI – N.I.D.C. – N.S.I.C. – The Industrial Development Bank of India – Investment Trusts – Unit Trust of India.

Unit – II

Methods of Remittance of Funds: Remittances within the Country – Cash – Postal Orders – Money Orders – V.P.P. – Cheques – Negotiable Instruments – International Payments – Mail Transfer – Telegraphic Transfer – Bankers' Drafts – Cheques – Traveller's Cheques – Bills of Exchange – Letter of Credit – Currency Notes and Coins – International Money Orders.

Unit – III

Transport: Economic benefits – Kinds – Road Transport – Rail Transport – Rail Road Competition – Fixation of Transport Rates – Common Carriers – Railways as Carriers – Ocean Transport – Shipping Conference or Ring – Charter Party – Bills of Lading – Ship Owner's lien – Maritime lien – Bottomry and Respondentia Bonds – salvage – Jettison – Mate's Receipt – Indian Carriage of Goods by Sea Act of 1925 – Air Transport – Air Consignment note – Pipelines – Containerization.

Unit – IV

Insurance: How Insurance Works? – General Principles – Insurance and wager – Reinsurance – Proposal – Covernote – Premium – Days of Grace – Marine Insurance – Types of Marine Policies – Insurable Interest – Warranties – Deviation – Special Clauses – Marine Laws –

Fire insurance – Insurable Interest in Fire Policy – Different Types of Fire Policies – Miscellaneous Types of Insurance.

Unit – V

Advertising and Salesmanship: Importance – Advertising and publicity – Advertising and Sales Promotion – Advantages of Advertising – Advertisement Copy – Media of Advertisement – Advertising Agency – Salesmanship – Qualities of a Good Salesman. Commercial Terms and Abbreviations.

Book for Study

Principles of Commerce and General
Commercial Knowledge   : K.L Nagarajan, N. Vinayakam,
                                          M. Radhaswamy S.V. Vasudevan,
                                          S.Chand & Company. New Delhi - 2012.

Books for Reference

Financial Management   : S.N. Maheswari, Sultan Chand & Sons,
                                           New Delhi – 2012.
Investment Management   : V.K. Bhalla, S. Chand & Co. Ltd.,
                                           New Delhi – 2013.
Business Oraganisation and management   : Y.K. Bhusan,S. Chand & Co. Ltd.,
                                           New Delhi – 2013.
Business Oraganisation and management   : M.C. Shukla and Gulshan,
                                           S. Chand & Co. Ltd., New Delhi - 2013
Elements of Insurance   : Dr. A. Murthy, Margham Publication,
                                           Chennai – 2012.
Advertising and Salesmanship   : C.B. GuptaSultan Chand & Sons,
                                           New Delhi – 2012.

YadavaCollege (Autonomous)
(Accredited with 'A' Grade by NAAC)
Govindarajan Campus, Thiruppalai.
Madurai – 625014

Regulations and syllabus for the Degree of Bachelor of Commerce (Information Technology)
Under CBCS
(This will come into force from the academic year 2015 – 2016)

Qualification for Admission:

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of MaduraiKamarajUniversity as equivalent there to.

Duration of the Course:

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

Medium of the course:-

English

Subjects of Study:

Part I	:	Business Organization.
		Business Communication.
Part II	:	English
Part III	:	Core / Allied / Elective.
Part IV	:	Environmental Studies / Value Education / Non-Major Electives /
		Skill based Elective.
Part V	:	Physical Education / NSS / NCC / Extension Activities.

Blue Print of the Question Paper

Section	Type of Questions (Open Choice)	No. of. Questions	No. of. Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
Total Marks					**75**

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
Part I	2 Papers	2 x 100	200	6
Part II	2 Papers	2 x 100	200	6
Part III <u>Core</u>				
Theory	19 Papers	19 x 100	1900	68
Practical	5 Papers	5 x 100	500	9
Allied				
Theory	4 Papers	4 x 100	400	12
Practical	3 Papers	3 x 100	300	6
Electives	3 Papers	3 x 100	300	12
Part IV				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill based electives	6 Papers	6 x 100	600	12
Part V				
Physical education/ NSS/NCC/ Extension activities				1
		48	**4800**	**140**

Overall Passing Minimum   40%
External Minimum 35%

<u>**Internal**</u>
Test   20
Assignment   5

Total   25

Name of the Subject			Hours/Week	Credit	Exam Duration	Internal	External	Total
			1	2	3	4	5	6
SEMESTER I								
PART								
I.	Business Communication		4	3	3	25	75	100
II.	English		5	3	3	25	75	100
III.	**Core**	Financial Accounting I	6	4	3	25	75	100
		Principles of Information Technology	5	3	3	25	75	100
	Allied	Ms-Office	3	3	3	25	75	100
		Ms-Office Lab	2	2	3	40	60	100
IV.		Environmental Studies	2	2	3	25	75	100
	SBE	Communicative English	2	2	3	25	75	100
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			30	**22**				
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SEMESTER II								
I.	Business Organization		5	3	3	25	75	100
II.	English		5	3	3	25	75	100
III.	**Core**	Financial Accounting II	6	4	3	25	75	100
		C Programming	3	2	3	25	75	100
		C Programming Lab	2	1	3	40	60	100
	Allied	Internet and E-Commerce	3	3	3	25	75	100
		Internet and E-commerce Lab	2	2	3	40	60	100
IV.		Value Education	2	2	3	25	75	100
	SBE	Communicative English	2	2	3	25	75	100
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			30	**22**				
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SEMESTER III

III.	Core	Financial Accounting III	6	4	3	25	75	100
		Business Statistics	5	4	3	25	75	100
		C++ Programming	3	2	3	25	75	100
		C++ Programming Lab	2	1	3	40	60	100
		Banking	5	3	3	25	75	100
	Allied	Software Engineering	5	5	3	25	75	100
IV.		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**Soft Skill**	2	2	3	25	75	100
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			30	**23**				
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SEMESTER IV

III.	Core	Partnership Accounts	6	4	3	25	75	100
		Business Mathematics	6	4	3	25	75	100
		JAVA	3	2	3	25	75	100
		JAVA Lab	2	1	3	40	60	100
	Allied	Software Development in						
		Visual Basic	3	3	3	25	75	100
		Visual Basic Programming- Lab	2	2	3	40	60	100
IV.		**Elective I**Marketing	5	4	3	25	75	100
		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**General Knowledge**	2	2	3	25	75	100
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			30	**24**				
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SEMESTER V

III.	Core	Income tax I	6	5	3	25	75	100
		Relational Database Management System	3	2	3	25	75	100
		Relational Database Management System-Lab	2	2	3	40	60	100
		Networking Management	5	3	3	25	75	100
		Costing	6	5	3	25	75	100
		Elective II Company Accounts	5	5	3	25	75	100
IV.	**SBE** Communicative English		2	2	3	25	75	100

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                                           30     24
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SEMESTER VI

III.	Core	Income Tax II	7	5	3	25	75	100
		Accounting Software	3	2	3	25	75	100
		Accounting software Lab	2	2	3	40	60	100
		Project	5	4	-	20	80	100
		Management Accounting	6	5	3	25	75	100
		Elective – III Auditing	5	4	3	25	75	100
IV.	**SBE**	Communicative English	2	2	3	25	75	100
V.		Physical Education/ NCC/NSS/ Extension Activities	-	1	-	-	-	-

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        -----------------------------------------------
                                           30     25
                                          -----  -----
                                          180    140
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Electives

SEMESTER	PAPERS
IV	(A) Marketing (B) Consumer Behaviour
V	(A) Company Accounts (B) Company Law
VI	(A) Auditing (B) Retail Marketing

Non Major Electives

SEMESTER	PAPERS
III	Retail Marketing I
IV	Retail Marketing II

Skill Based Electives

SEMESTER	PAPERS
III	Soft Skills
IV	General Knowledge
I, II, V & VI	Communicative English

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B.Com. (Information Technology)

BUSINESS COMMUNICATION

Semester : I	**Hours / Week : 4**
Sub-Code :	**Credit** : 3

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Objective:

To enable the students acquire the written and oral business communication skills.

Unit - I

Business Communication: Meaning – Importance of Effective BusinessCommunication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaintsand Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

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

Book for Study:

Business Communication : N.S. Raghunathan, B. Santhanam,
Margham Publications, Chennai - 2010

Books for Reference:

Essentials of Business Communication : Rajendra Pal, Sultan Chand &
Sons, New Delhi – 2012.
Business Communication : Ramesh, MS, & C. C Pattanshetti,
R. Chand & Co. New Delhi – 2013.
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing Company -2010

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FINANCIAL ACCOUNTING – I

Semester   : I   Hours/ Week : 6
Sub-Code   :   Credit   : 4
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Objective:

To acquire knowledge on the fundamental concepts and practical problems in Financial Accounting.

Unit – I

Introduction to Accounting: Definition of Accounting – Attributes and steps of Accounting – Objectives of Accounting – Methods of Accounting – Double Entry System – Types of Accounts – Accounting rules.

Unit – II

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

Unit – III

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

Unit – IV

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma – Bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

Unit – V

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straightline method – Diminishing balance method - Annuity Method.

Book for Study   Advanced Accountancy: T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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PRINCIPLES OF INFORMATION TECHNOLOGY

Semester: I	**Hours/Week: 5**
Sub. Code:	**Credit : 3**

Objectives:

After the successful completion of the course the students should have Knowledge about concepts and principles of information technology

Unit-I

Introduction to Computers, Components of Computers, Hardware and Software: Computer systems - importance of computers in Business- Data and Information- Data Processing, Data Storage and Data retrieval capabilities - Computer applications in various areas of business.

Unit-II

Types of Computer Systems- Analog, Digital and Hybrid Computers Micro, Mini, Mainframe and Super Computers. - Business and Scientific Computer systems - Generation Computers - Data Processing Systems- Batch, Online and Real time system - Time sharing, Multiprogramming and Multiprocessing systems - Networking: Local and Wide Area Network.

Unit-III

Software: System Software and Application Software; Programming Language-Machine Language- Assembly Language, High Level Languages. Number System: decimal, binary, octal, hexa decimal

Unit-IV

Operating Systems: DOS, UNIX, Linux, Windows: Windows NT, Windows 2000, Windows xp, Windows vista.

Unit-V

System Analysis and Design - Computer based Information System-Transaction Processing - Office Automation

Book for Study

Introduction to Computers: Alexis Leon and Mathews Leon

Books for Reference

1. Computer and Common Sense: Roger Hunt and John Shellery
2. Using Micro Computers: Bright man and Dimsdale
3. P.C.Software Made Simple:R.K.Taxali

MS - OFFICE

Semester: I	**Hours/Week: 3**
Sub. Code:	**Credit : 3**

Objectives:

To provide through knowledge in Ms-Office Applications

Unit-I

Word 2000-starting word 2000-creating documents-saving a document-exiting word – part of word window – menus – tool bars – entering text – selecting – text – deleting test – coping, cutting and pasting – finding and replacing text – making the text bold – underling the text –aligning the test – numbering – bullets – spell checker – grammar checker – print preview - -saving documents – printing a document – automatic hyphenation –thesaurus – using special characters –inserting dates, page numbers, and comments- Inserting Header and Footer – creating and using auto text entries.

Unit -II

Creating tables – inserting columns – inserting rows- deleting rows and columns – deleting table – Mails Merge –meaning – using Mail Merge to print envelopes – Macros – meaning – creating macros – Recording macros.

Unit-III

Excel 2000 – starting Excel 2000 – work books and worksheets – entering worksheet data – worksheet – worksheet editing – cut, copy, and paste in Excel 2000 – inserting and deleting cells, rows and columns – using formulas – Relative and Absolute addressing – functions in Excel – Data forms –Data Sort –Data filters in Excel – Pivot table – Creation of Charts in Excel – Saving workbook – exiting Excel.

Unit-IV

Power point 2000 – creating a new presentation – opening a presentation – creating a new slide – deleting a slide – copying a slide – slide numbering – inserting picture – saving a presentation – closing a presentation.

Unit-V

Access 2000 –Database basics – starting Access 2000-creating a table – entering table data: Datasheet view, Forms Data Filters: Filter by Selection, Filter by Form- Queries: type-Preparation of Reports – saving a database – exiting Access.

Book for Study

Microsoft office 2000-Gini Courter Annette Marquis

Book for References

Microsoft office 2000 for Everyone-Sanjay Saxena

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MS OFFICE –LAB

Semester : I	**Hours / Week: 2**
Sub-Code :	**Credit : 2**

1. Develop your Resume as a Document file

2. Send a common mail to all the Student from our College Mail Merge Concept

3. Create a excel worksheet for our employee information

4. Develop a power point presentation with our college

5. Create a Ms-Access program our Student Database

6. Create a Ms-Access program our Student Database

7. create a ms-excel programming on result analysis

8. create a ms-excel programming on cricket analysis

9. create a ms-excel programming on profit and loss account

10. Develop a power point presentation with our company product

11. create a ms-excel programming on student mark list

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BUSINESS ORGANIZATION

Semester : II	**Hours / Week : 5**
Sub-Code :	**Credit** : 3

Objective:

To enable the students to acquire basic knowledge on the fundamentals of Business Organization.

Unit – I

Definition of Business – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – promotion of a business enterprise stages in promotion problems in Promotion.

Unit – II

Forms of Business Organisation - Sole Trader – Partnership –Limited liability Partnership – Joint Stock Companies – Public utilities – Public Enterprises – The Co-operative Organisation.

Unit – III

Location of Industries – Factors influencing location – Primary factors – Secondary factors – plant Layout – Measurement of Size of business units – Factors influencing the size – Economics of Large scale business – optimum firm – District Industries Centre – SIPCOT.

Unit – IV

Company: Meaning – Definition – Features – Types – CompanyManagement – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions – Ascertaining the sense of the house.

Unit – V

Government and Business –Government regulations – General Regulations of Business activity - Industrial Policy in India – Public Enterprise – Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing Policy – Public utilities – characteristics – special problems.

Book for Study

    Fundamentals of Business Organization & Management   : Y.K. Bhushan, S. Chand & Co.
        New Delhi – 2012

Books for Reference

    Business organization and management   : M.C. Shukla, S.Chand& Co.,
        New Delhi - 2010
    Business and Society   : P.K. Ghosh& G.K. Kapoor
    An outline of Business Organization and Management   : J.P.Bose

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FINANCIAL ACCOUNTING – II

Semester   : II   Hours/ Week : 6
Sub-Code   :   Credit   : 4
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Objective:

To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.

Unit – I

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment of Consignment Transactions – Model Journal Entries in Consignor's Books – Books of Consignee –Model Journal entries in Consignee's Books.

Unit – II

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting Entries when a separate set of Books is Kept – When separate set of books is not kept – Model Journal entries – Memorandum Joint Venture method

Unit – III

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

Unit – IV

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

Unit – V

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items.

Book for Study

Advanced Accountancy   : T.S. Reddy, A. Murthy, Margham Publications,
                                                              Chennai – 2014.

Books for Reference

Advanced Accountancy : R.L.Gupta and M.Radhasamy,Sultan
Chand & Sons, New Delhi – 2010.

Advanced Accountancy : S.P.Jain ad K.L.Narang, Kalayani Publication,
New Delhi – 2013.

Advanced Accounts : M.C.Shukla, T.S.Grewal and S.C.Gupta,
Sultan Chand & Sons, New Delhi – 2010.

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C - PROGRAMMING

Semester : II		**Hours / Week** : 3
Sub-Code :		**Credit** : 2

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Objectives:

To provide through knowledge in higher level programming language C.

Unit - I

Introduction to C: History of C – structure of C program – Features of C Program – the character set of C – Data types – Identifiers – Reserved Keywords – Variables – Constants - keywords – Escape Sequence – Type Conversion C operators.

Unit -II

Input and Output Functions: The Putchar ( ) and getchar ( ) functions – Clrscr statement – the gets ( ) and Puts ( ) function – conditional control statement – looping statement – selection statement.

Unit - III

Arrays:Definition – Types of array- Initialization of an Array – unsized Arrays String and Character arrays. Functions:- Introduction to functions – The return statement – library functions – User-defined functions. Data Storage Types: Scope of the variables – Local variables – Global variables .

Storage Classes: Auto – Static – Register – Extern - Typedef.

Unit - IV

Structures and Union: Definition – Declaration of a Structure – Initializing a Structure - Structure Operations – Array of Structures – Arrays within Structures – Structures within Structures – Structures and Pointers – Structures and functions – Bit Fields.

Unit - V

Pointer and Files: Pointers operators- Declaring a pointer variables-initialization of pointer-passing pointers to a function-call by value-call by reference. Types of Streams – The FILE data type – Opening a file – Closing a file – Operations on files

Book for Study:

C Programming Made Easy – R. Raja ram.

Books for Reference:

Let us C – Kanithkar

Programming in ANSI C – E. Balagurusamy

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C - PROGRAMMING – LAB

Semester : II   **Hours / Week** : 2

Sub-Code :   **Credit** : 1

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1. Create a C programme to Arithmetic operations

2. Create a C programme Student information

3. Create a C programme Employee information

4. Create a C programme Biggest among three numbers

5. Create a C programme Matrix multiplication

6. Write a c programme to find out the given number is Armstrong or not

7. Write a c programme to find out the given String palindrome or not

8. Write a c programme to find out odd or even

9. Write a c programme to find out sum of digits

10. Write a c programme to find out factorial using recursion

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INTERNET AND E-COMMERCE

Semester : II	**Hours/Week : 3**
Sub. Code :	**Credit : 3**

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Objective:
        To gain working knowledge in Internet and e-commerce and surfing the net and develop websites.

Unit – I
        Introduction to Internet-resources of internet-hardware and software requirement of internet-internet service providers (ISP)-internet addressing-mail-using mail from a shell account-introduction to web-using the web-URLs, schemes, host names and port numbers-using browser-web pages protocol.

Unit – II
        Electronic commerce framework: Electronic commerce and media convergence-the anatomy of e-commerce application-electronic commerce organization application-market forces influencing the I-way components of the i-way-network access equipment-global information distribution networks-public policy issues shaping the i-way

Unit - III
        Electronic Payment Systems: types-types of electronic payment systems-digital token based electronic payment systems-smart cards and electronic payment systems-credit card based electronic payment systems-risk and electronic payment systems-designing electronic payment systems.

Unit – IV
        Electronic data interchange-EDI application in business-EDI legal, security and privacy issues-EDI and E-commerce standardization and EDI-EDI software implementation-EDI envelope and message transport-Value Added Networks(VANs)-Internet based EDI-internal information systems-macro-forcesand internal commerce-Supply Chain Management(SCM)-Dimension of internal electronic commerce systems-making a business case for an document library-types of digital document-issues behind document-corporate data warehouses.

Unit – V
        HTML: Tags-Links-Tables Interact with other systems-images-pictures format –frames-inserting audio and video.

Books for study

        Frontiers   of E-commerce   : Ravi kalkota,

        The complete Reference HTML   : Power.

Books for Reference

        HTML & XML for Beginners   : Michael Morrison Prentice Hall India.

        Internet Complete   : BPB Publications, New Delhi

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INTERNET AND E-COMMERCE - LAB

Semester : II   **Hours/Week : 2**

Sub. Code: **Credit   : 2**

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1. To Create a Simple Webpage.

2. To create a HTML program using Anchor tag.

3. To create a HTML program using Image tag.

4. To design a Time Table using HTML tag.

5. To create a Webpage using Marquee tag.

6. To develop a webpage for our syllabus using Frames.

7. To design an E-mail Id form.

8. To design a Purchase order form.

9. To create a college website.

10. To create a company website.

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FINANCIAL ACCOUNTING – III

Semester : III	**Hours/ Week : 6**
Sub-Code :	**Credit : 4**

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Objective:

To familiarize the students with the accounting practices of Royalty Accounts, Insolvency Accounts, Hire Purchase and Installment Purchase Systems, Branch and Departmental Accounting

Unit - I

Royalty Accounts: Accounting Treatment – Specimen Journal entries – Sub-lease – Meaning – Accounting treatment.

Unit -II

Insolvency Accounts: Procedure under Insolvency Acts – preparation of Statement of affairs – Preferential creditors – Preparation of deficiency account.

Unit III

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

Unit - IV

Branch Accounts: Dependent Branches – Accounting in respect of dependent branches – Debtors system – When good are invoiced at cost.

Unit – V

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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BUSINESS STATISTICS

Semester **: III**	**Hours / Week : 6**
Sub-Code **:**	**Credit** **: 4**

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Objective:

To enable the students to learn the statistical tools that can be used for making business decisions.

Unit – I

Introduction: Meaning and definition of Statistics – importance, functions, limitations – Misuse of statistics, statistical survey and collection of data – Sampling and sampling designs, classification – Tabulation – Diagrams – Graphic representation.

Unit – II

Measures of central tendency – Mean, median, quartiles, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

Unit – III

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

Unit – IV

Correlation analysis – Grouped and ungrouped data – Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Regression in a bi-variate grouped frequency distribution.

Unit – V

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

Book for Study

    Business Statistics   : Dr.K.Alagar, Tata McGraw Hill Publishers, Delhi – 2013.

Books for Reference

    Business Statistics   : R.S.N.Pillai and Bagavathi, S. Chand & Co.
                                        New Delhi – 2012.
    Fundamental of Statistics   : S.Gupta, Sultan Chand & Sons, New Delhi - 2010
    Statistical Methods   : M.Manoharan, Palani Paramount Publications,

Palani – 2010.

Statistical Methods : S.P.Gupta, S. Chand & Co. New Delhi – 2012.

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C++ PROGRAMMING

Semester : III	Hours / Week : 3
Sub-Code :	Credit : 2

Objectives

To enable the students to gain knowledge about oriented programming language.

Unit -I

Basic concepts OOPS – what is C++? – Application of C++? Programs – tokens, keywords, identifiers and constants – data types – variables – operators in C++ - expressions – control structures.

Unit - II

Function in C++: the main function – inline function – function overloading- friend function – classes and object: introduction – specifying the classes – defining member functions – static data member – static member function.

Unit - III

Constructors and destructors: Introduction – Constructors – parameterized constructors – multiple constructors in a class – copy constructors – Operator overloading.

Unit - IV

Inheritance: Introduction – defining derived classes – single inheritance – multilevel inheritance – multiple inheritances – hierarchical inheritance – hybrid inheritance.

Unit -V

Manipulator functions – File: Introduction – classes for file stream operations- opening & closing a file – opening files using open() – detecting End – of File – More about open(): file pointers and their manipulations –sequential input and output operations.

Book for Study

Object oriented programming with C++:   E. Balagurusamy, Tata MC Graw Hill Pub.,
New Delhi.

Books for Reference

Object oriented software in C++   : Micheal A. smith,chapman& Hall
The Complete Reference C++   : Herbert Schildt Tata Mc-Graw Hill
Object oriented Programming with C++   : PoornachandraSarang Prentice Hall India,
New Delhi

C++ PROGRAMMING – LAB

Semester : III	**Hours / Week : 2**
Sub-Code :	**Credit : 1**

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11. Add two numbers using class.

12. Using binary operator overloading concepts add complex numbers.

13. Find biggest number using friend function.

14. Create a class for students table and add some more records.

15. Display the grade using multilevel inheritance.

16. Create a program to implement single inheritance.

17. Create a program to implement polymorphism.

18. Create a program using constructor.

19. Create a program using file concept.

20. Create a program using copy constructor

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SOFTWARE ENGINEERING

Semester : III	**Hours / Week : 5**
Sub-Code :	**Credit** : 5

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Objective:

To gain knowledge about software engineering principles and concepts.

Unit - I

Some definitions-project size categories-quality and productivity factors- managerial issues-planning software project. Defining the problem –Developing a solution strategy-planning the development phase – planning the organization structure

Unit - II

Software cost estimation: Software cost Estimation Technique staffing level estimation-Estimating software Maintenance cost.

Unit - III

Software Design: fundamental Design concepts-Modules and modularization criteria Design notations-Design Techniques-Real time and Distributed System Design –Test plan Design Guidelines.

Unit -IV

Verification and Validation Technique: Quality Assurance-Walkthroughs and section-Unit testing and debugging-System Testing-Formal Verification.

Unit -V

Software Maintenance: Enhancing maintainability during development-Managerial aspects of Software maintenance-Configuration Management-Source Code metrics.

Book for study

Software Engineering - Richard Fairley**,** TATA McGraw Hill, New Delhi 2002.

Books for reference

Fundamentals of Software Engineering   : Carlo Ghezzi,MehsiJazeyeri,
                                            Dino Mandrioli, Prentice Hall India
Software Engineering   : Roger S.Pressman–
                                            Tata Mc-GrawHill,NewDelhi
Software Engineering   : A.A.Puntambekar–
                                            Technical Publications,Pune.

BANKING

Semester : III	**Hours/ Week** : 5
Sub-Code :	**Credit** : 3

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Objective:

To enable the students to learn the theory, law and practice of banking.

Unit – I

Banker and Customer: Origin of Banking – Meaning and definition of Banker – Meaning and definition of Customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honourCheques – Obligation to maintain secrecy of customer's accounts – Banker's lien – Right to Set – off – Appropriation of Payments (Clayton's Case) – Compound interest – Incidental charges.

Unit – II

Deposits: Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

Unit – III

Negotiable Instruments: Definition – Types – Features – Cheque – Cheque Vs. Bill of Exchange – MICR Cheque – Bouncing of Cheques – Material alteration – Immaterial alteration. Crossing – Meaning – Forms of Crossing – Significance of various forms of crossing. Endorsement – Meaning and Significance – Kinds and Significance – Regularity of endorsement.

Unit – IV

Paying Banker: Meaning – Duties of a Paying Banker – Circumstances for Dishonouring a Cheque – Statutory Protection under Sec. 85 of the Negotiable Instrument Act – Forgery of Customer's Signature – Payment in due Course – Holder in due Course.Collecting Banker – Meaning – Capacity of the collecting banker – Duties of Collecting Banker – Statutory protection under Sec. 131 of Negotiable Instruments Act – Concept of Negligence – Conversion.

Unit – V

Loans and Advances: General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cannons of goods Banking Security – E- Banking – Facets – Advantages – Constraints – E-Cheque – M-Cheque EFT- ECS – EPS – E-Money – E-purse.

Book for Study

Banking Theory, Law and Practice : E. Gordon and Dr. K. Natarajan,
Himalaya Publishing House,
New Delhi – 2013.

Books for Reference

Banking Theory, Law and Practice : A.V. Ranganadhachary& D.S. Rao,

Banking Law & Practice : K.P.M. Sundaram& P.N. Varshney,
Sultan Chand & Sons, New Delhi - 2012

Practical Banking : M. Radhasami, Sultan Chand & Sons,
New Delhi - 2012

Modern Banking Theory : R.R. Paul,

Modern Banking and International Trade : M.L. Tannan, Indian Book House,
New Delhi - 2010

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C++ Programming

Semester: III   Hours/Week : 3
Sub. Code: Credit   : 3
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Objective:
To enable the students to gain knowledge about object oriented programming language.

Unit – I
Basic concepts OOPS – What is C++? – Application of C++ - Structure of C++ programs – tokens, keywords, identifiers and constants – datatypes – variables – operators in C++ - expressions – control structures.

Unit – II
Function in C++: The main function – inline function – function overloading – friend function – classes and object: Introduction – specifying the classes – defining member functions – static data member - static member function.

Unit - III
Constructors and destructors: Introduction – constructors – parameterized constructors – multiple constructors in a class – copy constructors – operator overloading.

Unit - IV
Inheritance: Introduction – defining derived classes – single inheritance – multilevel inheritance – multiple inheritances – hierarchical inheritance – hybrid inheritance.

Unit – V
Manipulator functions – File: Introduction – classes for file stream operations – opening & closing a file – opening files using open() – detecting End-Of File – More about open(): file modes – file pointers and their manipulations – sequential input and output operations.

Book for study
Object oriented programming with C++   : E.Balagurusamy, Eleventh Ed. 2003
                                                              TATA McGraw Hill Pub. Company Ltd.
                                                              New Delhi.

Books for Reference

Object oriented software in C++	: Micheal A. smith,chapman& Hall
The Complete Reference C++	: Herbert Schildt Tata Mc-Graw Hill
Object oriented Programming with C++	: PoornachandraSarang Prentice Hall India, New Delhi

C++ Programming Lab

Semester: III   **Hours/Week   : 2**
Sub. Code: **Credit   : 2**
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21. Add two numbers using class.

22. Using binary operator overloading concepts add complex numbers.

23. Find biggest number using friend function.

24. Create a class for students table and add some more records.

25. Display the grade using multilevel inheritance.

26. Create a program to implement single inheritance.

27. Create a program to implement polymorphism.

28. Create a program using constructor.

29. Create a program using file concept.

30. Create a program using copy constructor

SOFTWARE ENGINEERING

Semester : IV	Hours/Week : 4
Sub. Code:	Credit : 3

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Objective:

To gain knowledge about the principles and concepts of software engineering.

Unit – I

Software engineering: Meaning – Definition - project size categories-quality and productivity factors- managerial issues-planning software project. Defining the problem – Developing a solution strategy-planning the development phase – planning the organization structure

Unit – II

Software cost estimation: Software cost Estimation Techniques - Staffing level estimation-Estimating software Maintenance cost.

Unit – III

Software Design: fundamental Design concepts-Modules and modularization criteria Design notations-Design Techniques-Real time and Distributed System Design –Test plan Design Guidelines.

Unit – IV

Verification and Validation Techniques - Quality Assurance-Walkthroughs and inspections - Unit testing and debugging-System Testing-Formal Verification.

Unit – V

Software Maintenance : Enhancing maintainability during development-Managerial aspects of Software maintenance-Configuration Management-Source Code metrics.

Book for study

Software Engineering : Richard Fairley, TATA McGraw Hill, New Delhi 2002.

Books for reference

Fundamentals of Software Engineering : Carlo Ghezzi,MehsiJazeyeri,
Dino Mandrioli, Prentice Hall India
Software Engineering : Roger S.Pressman–
Tata Mc-GrawHill,NewDelhi
Software Engineering : A.A.Puntambekar–
Technical Publications,Pune.

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PARTNERSHIP ACCOUNTS

Semester : IV		**Hours/ Week : 6**
Sub-Code :		**Credit : 4**

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Objective:

To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.

Unit – I

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – Interest on Drawings – Partners' Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

Unit – II

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – premium method – Revaluation A/c – Memorandum Revaluation A/c – Capital accounts.

Unit – III

Retirement, Retirement Cum Admission & Death of a Partner: Retirement of a Partner – Gaining Ratio – Death of a Partner – Joint life policy – Capital accounts.

Unit – IV

Dissolution of Firm: Meaning – Modes – Insolvency of a partner – Garner Vs. Murray.

Unit – V

Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

BUSINESS MATHEMATICS

Semester : IV	**Hours / Week : 6**
Sub-Code :	**Credit** : 4

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Objectives:

To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.

Unit – I

Elements of set theory: Definition – Symbols – Roster method and rule method – Types of sets – Union and intersection – Subsets – Complements – Difference of two sets – Family of sets – Theories on set – Venn Diagram – Demorgan's Law.

Unit – II

Commercial Arithmetic: simple interest – Compound interest – Annuities – discounting of bills – Profit and loss determination.

Unit – III

Ratios – Proportions – Variation

Unit – IV

Probability: theory of probability – Various schools of thoughts – Theorems – conditional probability – Baye's theorem – Mathematical expectations.

Unit – V

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

Book for Study

Business Mathematics	: M. Manoharan& C. Elango, Palani Paramount Publications, Palani – 2010.

Books for Reference

Business Mathematics	: D.C.SanChetti&V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2010
Business Mathematics	: P.M.Aggarwal&D.C.SanChetti
Business Mathematics	: P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2012.
Business Mathematics	: Dr. P.C. Sekar, Empee Publication, Madurai - 2014

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JAVA PROGRAMMING

Semester : IV	**Hours / Week** : 3
Sub-Code :	**Credit** : 2

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Objectives:

To understand the concepts like Object Oriented Programming, Multithread, Packages, Exceptions in JAVA.

Unit -I

The Genesis of Java : Java's Language – the Creation of Java – Why Java is Important to the Internet – Java's Magic – the Java Buzzwords – the Continuing Revolution – Java is not an Enhanced HTML. An Overview of Java: Object Oriented Programming – Simple Libraries – Data Types – Arrays.

Unit -II

Operators – Selection Statements – Iteration Statements – Jump Statements – Class Fundamentals – Declaring Objects – Assigning Object Reference Variables – Introducing Methods – Constructors – this Keywords – Using Object as Parameters – Argument Passing – Retuning Objects – Recursion – Access Control – Static – Final – Nested and Inner Classes – String Class – Command Line Arguments.

Unit - III

Inheritance – Using Super – Multilevel Hierarchy – when Constructors are called – Method Overriding – Dynamic Method Dispatch – Using Abstract Classes – Using Final with Inheritance – Object Class – Packages – Access Protection – Importing Packages – Interfaces.

unit - IV

Exception Handling Fundamentals – Exception Types – Uncaught Exceptions – Using Try and Catch – Multiple Try Classes – Nested Try Statements – Throw – Finally – Built in Exceptions – Creating Own Subclasses – Using Exceptions.

Unit -V

String Handling: String Constructors - String Length – Special String Operators – Character Extraction – String Comparison – Searching Strings – Modifying a String – Data Conversion using Value of() – Changing the case of characters within a string – String Buffer.

Book for Study:

Java Programming : E. Balagurusamy

Books for Reference:

The Complete Reference Java 2 – Patrick Naughton, Herbert Schildt.

Java 2 Programming JDK 5 Edition – Black Book.

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JAVA PROGRAMMING - LAB

Semester : IV	**Hours / Week**	: 2
Sub-Code :	**Credit**	: 1

1. Write a Java program for class and object

2. Write a Java program to Sorting Numbers using Arrays

3. Write a Java program to Reverse a String

4. Write a Java program to Create Exception

5. Write a Java program to implement Bank transaction using interface.

6. write a java program bank information using inheritance

7. Write a java program employee details using exception handling

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SOFTWARE DEVELOPMENT IN VISUAL BASIC

Semester : IV	**Hours / Week**	: 3
Sub-Code :	**Credit**	: 3

Objectives:

To provide a thorough knowledge of the front end environment and working knowledge in visual basic to develop user environment packages.

Unit - I

Starting a new project – the properties window – common form properties – scale properties – color properties – making a form responsive – printing a visual representation of a form – types – creating stand alone windows programs – the tool box – creating controls – he name (control name) property – properties of command buttons – simple event procedures for command buttons – access keys – image controls – text box – labels – navigating between controls – message box – the grid.

Unit - II

Statements in visual basic – variables – setting properties with code – data types – working with variables – more on numbers – constants – input box – displaying information on a form – the format function – picture box – rich text box – the printer object – determinate loops – making decisions – select case – nested if – then the GOTO – string function – numeric function – date and time functions.

Unit – III

Functions procedure – list one dimensional arrays –arrays with more than one dimension – using list and arrays with function and procedure – new array – based string – record(user defined types)

Unit – IV

The with statement – Enums – control arrays – list and combo box – The flex grid control – code modules – global procedures – data control.

Unit -V

Creating a report with a database – modifying – report title – header & footer – grid and rules – executing the reports.

Book for Study

Visual Basic 6.0 from the Ground up – Gray Cornell

Books for Reference

Programming with Visual Basic 6.0   – Mohammed Azam

Visual Basic 6.0.   – Kanithkar

SOFTWARE DEVELOPMENT IN VISUAL BASIC

Semester	**: IV**	**Hours / Week**	**: 2**
Sub-Code	**:**	**Credit**	**: 2**

12. Objective type questionnaire.

13. Design arithmetic calculator.

14. Animation.

15. Apply Finding text concept by using RTF.

16. Apply Windows explorer concepts in VB.

17. Add a record in data base using data control.

18. Display record from data base using OCX file "MS flex grid".

19. Display a file from the directory list box.

20. Apply HScroll and VScroll and shapes tool.

21. Create VB program using common dialog control.

22. Create VB program using Checkbox and option button

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MARKETING
(Elective – A)

Semester   : IV   **Hours / Week : 5**
Sub-Code   :   **Credit   : 4**
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Objective:

To expose the students to the fundamentals of modern marketing.

Unit – I

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing –Marketing concept and its evolution – marketing mix.

Unit – II

Product: Meaning – definition – product planning and development – new product development o f new product – features and defects – product mix- product life cycle – product line and mix strategies.

Unit – III

Price: Meaning – definition – objectives – factors affecting pricing – methods and types of pricing.

Unit – IV

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

Unit – V

Physical distribution:Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel – wholesaler – retailer – merits and demerits and suitability.

Book for study
        Marketing   : N.Rajannair, Sultan Chand &Sons,
                                                  New Delhi – 2012.
Books for reference
        Marketing management   :C. memoria and joshi, KitabMahal,
                                                   New Delhi - 2000
        Modern Marketing   :R.S.N.Pillai&Bhagavathi,
                                                  S.Chand& Co. PVT Ltd., New Delhi - 2012
        Marketing   :Dr. L.Natarajan, Margham Publication,
                                                   Chennai - 2012

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CONSUMER BEHAVIOUR
(Elective – B)

Semester   : IV   Hours / Week : 5
Sub-Code   :   Credit   : 4
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Objective:

To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.

Unit – I

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

Unit – II

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

Unit – III

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

Unit – IV

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

Unit – V

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.
Book for study

Consumer Behaviour   : RamanujMajumdar PHI Learning PVT Ltd.,

Books for reference

Consumer Behaviour   : Michael R. Solomon, PHI Learning PVT Ltd.,
Indian Edition.

Consumer Behaviour   :Suja .R Nair, HImalay Publishing House,
Mumbai - 2010

Consumer Behaviour   : C.L. Tyagi and Arun Kumar, Atlantic Publishers.

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INCOME TAX - I

Semester : V		Hours / Week : 6
Sub-Code :		Credit : 5

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Objective:

To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.
(Note: Amendments up to Six months prior to the date of Examination)

Unit – I

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year – Assessee – Assessment year – Person – Principal officer – Resident – Ordinarily Resident – Not ordinarily resident – Non – Resident – Deemed income – Capital and Revenue items – Incomes exempt from tax.

Unit – II

Computation of Income from salary.

Unit – III

Computation of Income from house property.

Unit – IV

Computation of Income from Business or Profession.

Unit – V

Computation of Income from Capital gains and Income from other sources.

Book for study

Income Tax Law and Practice   : Gaur and Narang, Sultan Chand & Sons,
                                                                      New Delhi -2013

Books for Reference

Income Tax Law and Practice   : VinothK.Singhania, Taxmann Publications, PVT
                                                                      Ltd., New Delhi - 2013
Income Tax Law and Practice   : DinkarPagare, Sultan Chand & Sons,
                                                                      New Delhi -2013

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RELATIONAL DATABASE MANAGEMENT SYSTEM

Semester : V	Hours/Week : 3
Sub. Code:	Credit : 2

Objective:
   To provide a thorough knowledge of the back-end environment and working knowledge in Database.

Unit - I
   Introduction to RDBMS-Data Definitions Language (DDL)-Data Manipulation Language(DML)-Transaction Control Language(TCL):Commit, Rollback,-Create table-modifying the structure of tables-Insertion of data into tables-Updating the contents of a table-deleting operations

Unit - II
   The many faces of the SELECT command –Data Constraints Null value, Primary Key, Unique key, Reference key, Check-Logical operators-Range Searching

Unit - III
   Pattern matching –oracle function: set Avg, Min, Count, Max, Sum, ABS, Power-Grouping Data FROM TABLES IN SQL -Manipulating Date in SQL.

Unit – IV
   Index-Views-Joins-sub queries-computations in Expressions Lists used to select Data-Renaming columns used with expressions List.

Unit -V
   PL\SQL: Introduction-The PL\SQL syntax-Data types-understanding the PL\SQL Block structure-Cursors-oracle Triggers.

Book for study

   Oracle-7 the complete Reference   :   IVAM Bayross, BPS, New Delhi.1995.

Book for Reference

Fundamental of SQL Programming –   Ramon A. Mata-Toledo.

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RELATIONAL DATABASE MANAGEMENT SYSTEM – LAB

Semester : V   **Hours/Week : 2**

Sub. Code: **Credit   : 2**

1.   Write a program using conditional control, iterative control and sequential controls.

2.   Write a program Exception Handling.

3.   Create a Table with all important constraints.

4.   Apply the queries in a table EMP.

5.   Drop, Select, Update, Delete Command

6.   String functions in a Table student

7.   Parent-child relations among two Tables.

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NETWORKING MANAGEMENT

Semester : V	**Hours/Week**	: 5
Sub Code :	**Credit**	: 3

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Objective:

To enable the students to gain knowledge about Computer Networks.

Unit – I

Introduction: Uses of Computer Networks-Network Hardware and Software-OSI Reference model, Examples of Network Structures.

Unit – II

Physical Layer: Transmission Media, Wireless Transmission, communication satellites, and the telephone system.

Unit – III

Data Link Layer: Data Link Layer Design issues, Error detection and correction, elementary data link protocols, sliding window protocol, the channel allocation problem, multiple access protocols, csma& collision free protocols.

Unit – IV

Network Layer: Network layer design issues-routing algorithms, shortest path, flooding, hierarchical and broadcast, Transport Layer: the Transport services, elements of transport protocols.

Unit – V
Application Layer: DNS, Security, E-mail, WWW, Multimedia.

Book for Study
Computer Networks   : Andrew.S.Tanenbaum

PHI Publication. 4th edition,

Books for Reference

Telecommunication Network design Algorithms   : Aaron Kirshenbaum, TATA

Mc Graw Hill.

Data and Computer Communication   : William Stallings -PHI Publications

COSTING

Semester : V	**Hours / Week : 6**
Sub-Code :	**Credit** : 5

Objective:

To enable the students to learn the Fundamentals of Costing and also their applications.

Unit – I

Introduction to costing – Meaning of cost and costing – Definition – Applications of costing – Advantages of costing – Limitations – Installation of costing system – Elements of cost – Cost classification – Cost sheet.

Unit – II

Material cost control – Purchase procedure – Requisition – Purchase order – Bin Card – Stores ledger – Methods of stores issue – Stock levels – Economic order quantity – Perpetual inventory system – ABC analysis – VED analysis.

Unit – III

Labour cost control – Introduction – Labour costs – Personnel department – Control over labour costs – Time and Motion study – Methods of wage payment – Incentive system – Treatment of overtime – Bonus – Holiday pay and idle time – Overheads – Definition – Allocation and apportionment of overhead to cost centres.

Unit – IV

Process costing – General principles – Process Losses – Normal loss – Abnormal Loss – Abnormal Gain – Equivalent production. (Simple problems only)

Unit – V

Operating Costing – Reconciliation of cost and financial profits.

Book for Study
Cost Accounting   : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2014.

Books for reference
Practical Costing   : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd.,
                            New Delhi - 2012
Cost Accounting   : Sheldon
Cost Accounting   : J.C. Katyal, T.R. Sikka, N.S. Bhalla and C.B. Gaur

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COMPANY ACCOUNTS
(Elective – A)

Semester : V	**Hours / Week : 5**
Sub-Code :	**Credit** : 5

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Objectives:

To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.

Unit – I

Issue of Shares: Equity and Preference Shares pro-rata allotment – Forfeiture – Reissue – Redemption of preference shares – Special entry on issue of debentures – Redemption of debentures – Underwriting of shares and debentures.

Unit – II

Final accounts – Preparation and presentation according to Part – II of Schedule VI of the Companies Act 1956 – Vertical form – Profit prior to incorporation.

Unit – III

Amalgamation and Absorption and External Reconstruction of Joint stock companies – Internal Reconstruction and Capital reduction.

Unit – IV

Liquidation of Companies – Liquidator's final statement of accounts – Statement of affairs – Deficiency and surplus accounts.

Unit – V

Valuation of goodwill – Valuation of shares.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: S.P. Jain and K.L.Narang,KalyaniPublishers, Ludhiana - 2014
Advanced Accountancy	: M.A. Arulanandam, K.S.Raman and R.Srinivasan, Himalaya Publishing House, New Delhi – 2010.
Advanced Accountancy	: R.L. Gupta and Radhasamy, Sultan Chand & Sons, New Delhi -2014
Advanced Accountancy	: R.S.N. Pillai and Bhagavathi S. Chand & Co. PVT Ltd., New Delhi - 2014
Advanced Accounts	: M.C. Shukla and T.S.Grewal Sultan Chand & Sons, New Delhi -2014

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COMPANY LAW
(Elective – B)

Semester   : V   **Hours / Week : 5**
Sub-Code   :   **Credit   : 4**
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Objective:

        To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)

Unit – I
        Company – Definition – Characteristics – Types of Companies – formation of a Company.

Unit – II
        Memorandum – Articles – Prospectus – Alteration Procedures.

Unit – III
        Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

Unit – IV
        Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

Unit – V
        Winding-up: meaning – models – procedure – consequences – defunct company.

Book for the study:
        Company Law   : N.D. Kapoor, S.Chand& Co. Ltd., New Delhi – 2013.

Book for Reference:
        Company Law   : M.C. Shukla, S.Chand& Co. Ltd., New Delhi – 2013.
        Company Law   : Avtar Singh, S.Chand& Co. Ltd., New Delhi – 2013.
        Company Law   : Ashok and Bagrail – S.Chand& Co. Ltd., New Delhi – 2010.

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INCOME TAX - II

Semester : VI	Hours / Week : 7
Sub-Code :	Credit : 5

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Objective:

To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, HUFs and corporate assesses.

Unit –I

Deduction from gross total income – Set-off of losses and carry forward of losses.

Unit – II

Assessment of individuals.

Unit – III

Assessment of partnership firms- assessment of association of persons – Assessment of Companies.

Unit – IV

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS)

Unit – V

Procedure for assessment- Self assessment-provisional assessment-Regular assessment – Reassessment- Best judgment assessment – Ex-parte assessment- Rectification of mistakes- Summary assessment.

Book for study
Income tax law and practice   : Gaur and Narang, Sultan Chand & Sons,
                                   New Delhi -2014
Books for Reference
Income tax law and practice   : Vinod K.Singhania, Taxmann Publications, PVT
                                   Ltd., New Delhi – 2014.
Income tax law   : H.C.Mehrotra and Goyal, SahityaBhawan
                                     Publications, Agra – 2014.

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Accounting Software

Semester : VI   Hours/Week : 3
Sub. Code: Credit   : 2
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Objective:

To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in accounting software.

Unit – I

Introduction to tally fundamentals – features of tally – tally screen components – mouse or keyboard conventions – maintaining company data – basic company details.

Unit – II

Tally Accounting: The Chart of Accounts: Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – To understand the concept of groups and ledgers.

Unit – III

Tally inventory: Maintaining Stock Details: Inventory accounting with tally – inventory masters –displaying and altering stock groups – creating multiple stock categories – displaying and altering stock categories – creating compound unit of measure – displaying and altering units of measure – displaying and altering stock godowns – Order processing.

Unit – IV

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing.Displaying and Reporting: Display Books of Account and statements of accounts – inventory reports.
Unit – V

Introduction to Enterprise Resource Planningand Business Engineering: An overview – What is business engineering (BE) – Significance of Business Engineering – Principles of Business Engineering – BRP, ERP and IT – Business Engineering with Information Technology - Supply Chain Management.

Book for study:
Accounting with Tally   : K. K. Nadhani.

Books for reference

Enterprise resource planning
concept and practice   :VinodkumarGarg, V.K.
                                               Venkitakrishnan, Prentice Hall India, 2007
Tally Accounting Software   : S.PalaniVel Margham Publications
Tally ver.9   : Nellai Kannan Nels Publications

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TALLY LAB

Semester : VI	**Hours/Week**	**: 2**
Sub. Code:	**Credit**	**: 2**

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Objective:

8. Solve any one Final A/c program through tally.

9. Take any one warehouse as example and apply the inventory concept in it.

10. Development a voucher for any one concern.

11. Create a Journal Voucher.

12. Create a Sales Voucher.

13. Create a Company and Report.

14. Create a Contra Voucher.

Project

Semester : VI	**Hours/Week : 5**
Sub. Code:	**Credit : 4**

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Objective:

To facilitate the students to gain the practical knowledge in the project work and to provide them on the job training.

Project Work:

The project work shall be assigned to each student at the end of the sixth semester. The project report shall not be less than 40 type written pages and copy of the report shall be submitted to the department. The project report shall be valued by the internal examiner.

Management Accounting

Semester : VI	Hours / Week : 6
Sub-Code :	Credit : 5

Objective:

To provide an insight into the accounting procedures and their applications in complex business management.

Unit – I

Management accounting: Meaning and definition – Nature and scope – Functions – Limitations – Relationship between cost, financial and management accounting – Tools of management accounting.

Unit – II

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – Budget and budgetary control : objectives, advantages and limitations – Functional budgets – Flexible and cash budget – Preparation thereof.

Unit – III

Fund flow and Cash flow analysis – Forecasting of funds requirements.

Unit – IV

Marginal costing – Meaning, objectives, advantages and limitations – Breakeven point – Concept of decision making – Concept of differential costs – Steps in decision making – Sales mix – Exploring new markets – Discontinuation of a product line – Make or buy decision – Equipment replacement – Change vs. status quo – Expand or contract – Shut down or continue.

Unit – V

Standard costing and variance analysis – Material and labour variances only. (Simple problems only)

Book for study
 Management Accountancy : Ramachandran&Srinivasan, Sriram Publications,
                Trichy – 2014

Books for Reference
 Management Accounting : Hingorani&Ramanatha, Himalaya Publishing
             House, New Delhi - 2010
 Management Accounting : VasudevanGhosh
 Financial Statement Analysis : R.K. Gupta

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AUDITING
(Elective – A)

Semester : VI	**Hours/ Week** : 5
Sub-Code :	**Credit** : 4

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Objective:

To enable the students to acquire the basic knowledge of the principles and practice of auditing.

Unit – I

Introduction; meaning – definition – difference between book keeping and accountancy – auditing and investigation qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

Unit – II

Internal control, internal audit and internal check – Internal Control – Objectifies – Characteristics of effectives internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & records cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as records internal audit.

Unit – III

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

Unit – IV

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

Unit – V

              Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

Book for Study

        Practical auditing   : B.N.Tandon, S. Chand & Co. New Delhi - 2014

Books for Reference

        Principles and Practice of Auditing   : Dinkarpagare, Sultan Chand & Sons,
                                             New Delhi - 2012
        Practical auditing   : M. Sakshena
        Auditing Principles and Practice   : Jagadish and prakash
        Auditing   : Dr. Sharma, Vikas Publishing House PVT. Ltd.
                                              New Delhi – 2010.

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RETAIL MARKETING
(Elective – B)

Semester : VI	**Hours/ Week : 5**
Sub-Code :	**Credit** : 4

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Objective:

To impart knowledge on the various facts of Retail Marketing.To enable the students to acquire the required exceptive on latest techniques in Retailing.

Unit – I

Retailing – Definition – Objectives, scope and importance of retail marketing – Retail customer – Evaluating the competition in retailing – key drivers of retailing in India – Retailing Scenario – in India – Global.

Unit – II

Retail Merchandising – Objectives – The buying function – Merchandise management – methods of planning and calculating inventory level – mark ups – markdowns in Merchandise management. Merchandisers skill and profile – Supply Chain Management in Retailing – integrated supply chain – efficient consumer response (ECR) – Retail automation and supply chain Management (SCM)

Unit – III

Managing retail personnel – Human resources – issues and concerns in retailing – Man power planning – motivation and rewards for performance. Customer services in retailing – customers profiles and expectations – service vision and service culture – setting standards for measurement of service quality and performance.

Unit – IV

Retail marketing and advertising – retail marketing strategies – store positioning – marketing mix – customer relationship management – micro marketing – retail advertising.Role of personal selling in retailing – process of personal selling.

Unit – V

Online retailing – the new online retail categories – impact of online retailing – pitfalls of online retailing – strategies of the survivors in online retailing in India – ethics in retailing – the future of retailing.

Book for study:

Retail Management : Gibson G. Vedamani, Jaico Publishing House, 2nd edition – 2004.

Books for reference:

Retail Marketing Management : Divid Gilbert, Pearson Education, Singapore – 3rd Indian reprint – 2003.

Retailing : Patrick M. Dunne, Robert F Lusch, Thomson Southwestern – 1st reprint – 2002.

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Madurai-625014.

Regulations and Syllabus for Master of Commerce
(This will come into force from the academic year 2015-2016)
Under CBCS

Eligibility for Admission

Candidates seeking admission into the M.Com degree course in Commerce should have a Bachelor's Degree in Commerce / Business Administration / Corporate Secretary ship / Bank Management of Madurai Kamaraj University or any other degree accepted by the syndicate of MaduraiKamarajUniversity as equivalent thereto. The admission to the course will be based on the performance of the applicants in the qualifying examination and in the entrance test if necessary.

Duration of the Course
The duration of the course is two academic years. Each academic year consisting of two semesters.
 (Four Semesters).
Medium of the Course

English

Blue Print for Question Papers

Section	Type of Question	No. of Question	No. of Question to be answered	Marks to each Question	Total
A	Short Answer Questions (Open Choice)	8	5	2	10
B	Paragraph Type Questions (Open Choice)	8	5	4	20
C	Essay Type Questions (Open choice)	5	3	15	45
					75

	Papers	Maximum Marks	Marks	Credit
Core Papers	16	100	1600	68
Elective Papers	4	100	400	17
Project	1	100	100	5
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-				
	21		**2100**	**90**
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Internal

Test	-	15
Assignment	-	5
Seminar	-	5

Total	-	25

Over all Passing Minimum   50%
External Passing Minimum 45%

Name of the Subject

	No. of hours/Week	Credit	Examination Hours	Internal	External	Total

Semester I

Core

	No. of hours/Week	Credit	Examination Hours	Internal	External	Total
Advanced Accounting	6	4	3	25	75	100
Financial Services	6	4	3	25	75	100
International Business	6	4	3	25	75	100
Advanced Business Statistics	6	5	3	25	75	100

Elective -I

	No. of hours/Week	Credit	Examination Hours	Internal	External	Total
Human Resource Management	6	4	3	25	75	100
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	30	**21**				
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Semester II

Core

	No. of hours/Week	Credit	Examination Hours	Internal	External	Total
Accounting for Business Decisions	6	4	3	25	75	100
Business Environment and Policy	6	4	3	25	75	100
Research Methodology	6	4	3	25	75	100
Operations research	6	5	3	25	75	100

Elective – II

	No. of hours/Week	Credit	Examination Hours	Internal	External	Total
Organizational Behaviour	6	4	3	25	75	100
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	30	**21**				
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Semester III	1	2	3	4	5	6

Core

	1	2	3	4	5	6
Corporate Accounting	6	5	3	25	75	100
Direct Taxes	6	4	3	25	75	100
Applied Costing	6	4	3	25	75	100
Customer Relationship Management	6	4	3	25	75	100

Elective - III

	1	2	3	4	5	6
Entrepreneurship Development	6	4	3	25	75	100
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	30	**21**				
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Semester IV
Core

	1	2	3	4	5	6
Financial Management	6	5	3	25	75	100
Indirect Taxes	6	5	3	25	75	100
Security Analysis and Portfolio Management	6	4	3	25	75	100
Indian Banking System	6	4	3	25	75	100

Elective – IV

	1	2	3	4	5	6
Rural Marketing	6	4	3	25	75	100
Project	-	5	-	-	-	100
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	30	**27**				
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Electives

SEMESTER	PAPERS
I	(A) Human Resource Management (B) Marketing Management
II	(A) Organisational Behaviour (B) Consumerism
III	(A) Entrepreneurship Development (B) Supply Chain Management
IV	(A) Rural Marketing (B) Strategic Management

ADVANCED ACCOUNTING

Semester	**: I**	**Hours/ Week : 6**
Sub-Code	**:**	**Credit : 4**

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Objective:

To familiarize the students in the Accounting.

Unit – I

Accounts ofsole traders: Trading and profit and loss Account – Balance sheet-Adjustments relating to closing stock, outstanding and unexpired expenses – income accrued and received in advance – Depreciation – Interest on capital and drawing – Provision for doubtful debts and discount on Debtors and Creditors – deferred revenue expenditure – loss of stock in fire – Goods distribution as sample – Manager's commission.

Unit – II

Accounts of Partnership firms: Past adjustments – guarantee – Fixed capital and fluctuating capital method – changes in the constitution of the firm – calculation of rations, Treatment of goodwill, revaluation of assets and Liabilities, transfer of revenues, at the time of admission, retirement and death – (Problems in Admission, Retirement and Death only).

Unit – III

Accounts of Non – Trading Concerns: Receipts and payment account – Income and expenditure Accounts – Conversion of receipts and payments account into income and expenditure Account and vice versa – Preparation of Balance sheet at the beginning and at the end from a given receipts and payments account and Income and expenditure accounts.

Unit – IV

Social Accounting: Approaches to social accounting – management of social cost benefits – Human Resource Accounting – Historical cost approach – Replacement cost approach – opportunity cost – should cost approach – present value approach – disclosure in financial statements – inflation Accounting: Current purchasing power accounting – Current Cost Accounting - specific and semred price level accounting – Price level change (Theory Only).

Unit – V

Accounting Standards: Indian and international accounting standards – applicability categorized of enterprises for ascertaining applicability – formation of accounting standards Board – objectives and functions – general purpose scope – procedure for investing –

Compliance with the accounting standards – advantages and disadvantages of selling accounting standards – significance of accounting standards (Theory Only).

Books for Study

Advanced Accounting : S.P.Jain and K.L.Narang, Kalyani Publishers,
New Delhi – 2014.

Books for Reference

Advanced Accountancy : M.C.Shukla, S.C.Gupta and T.S.Grewal,
Sultan Chand & Sons, New Delhi - 2014

Advanced Accountancy : T.S. Reddy and A.Murthy,
Margam Publication, Chennai - 2014

Advanced Accountancy : R.L. Guptha and RadhaSamy,
Sultan Chand & Sons, New Delhi - 2014

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FINANCIAL SERVICES

Semester : I	**Hours/ Week : 6**
Sub-Code :	**Credit : 4**

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Objective:

To create awareness among the students about of the existence of various financial markets and services available.

Unit – I

The Financial System in India – Functions – Financial Concepts – Financial Assets – Financial Intermediaries – Financial markets – Classification – Development of Financial System in India.

Unit – II

Money Market – Definitions – Features – Objectives –importance – Composition – Structure. Features of the Developed Money Market.

Unit – III

New Issues Market – Meaning – Functions – Methods of floating New Issues – Guidelines – Advantages. Instruments of issue – players in the new issue market.

Unit – IV

Secondary Market – Meaning - Stock Exchange – Services – Organisation – structure – Listing of Securities. Stock Brokers – Methods of Trading in a Stock Exchange – genuine Trading Vs Speculative Trading. Defects of Indian Capital Market.

Unit – V

Merchant Banking – Definition – Origin – Growth – Services – Problems – Scope. Mutual Funds – Meaning – Origin- Growth – Organisation – Types. Discounting. Factoring – Modus Operandi – Functions – Types. Forfeiting. Definition –Types – Credit Rating – Definition – functions – benefits.

Book for Study:
        Financial Markets and Services   : E.Gordon and K.Natarajan
                                                                         Himalaya Publications, New Delhi.
Books for Reference:
        Emerging Scenario of Financial Services   : E.Gordon and K.Natarajan
        Financial Services   : B.Santhanam
        Corporate Finance   : P.V.Kulkarni

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INTERNATIONAL BUSINESS

Semester : I	**Hours/week** : 6
Sub-code :	**Credit** : 4

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Objective:

To familiarize the students with the International Businesspractices.

UNIT – I

Introduction to International Business: Introduction – Definition – Nature – Difference between International Business and Domestic Business – Advantages – Forces – Globalisation of Business – Growing powers of developing countries – problems – Stages – introduction to theories of competitive advantage and evolution.

UNIT – II

Modes of Entering International Business: Introduction – Entry and Expending International Business – International Business Analysis – Modes of entry – Exporting – Licensing – Franchising – Joint venture – Mergers and acquisition – Strategic alliances – contract manufacturing – Entering International Business and strategic: International Business strategies – Turnkey projects – Recent trends in joint venture – merger and acquisition – country evaluation and selection – Evaluation of entry modes – leveraging strategies in International Business

UNIT – III

Globalisation in India: India's foreign trade till independence period – foreign transaction in plan period – foreign trade in reforms period – Role of IMF and WTO – Agreement on Textile and Clothing – United nations conferences on Trade and Development – World Bank – Foreign trade Policies – Current Globalisation trends in India – Growth of Indian Foreign Trade.

UNIT – IV

Foreign Trade: Nature – Process of export and import in India – Documents and procedures – Liberalisation regarding import and export during reforms period – current exim policies – Financing Techniques for import and export in India – Bank and other Finanacial institutions focusing on exports India – ECGC and its role – Exim Bank and its role.

UNIT – V

Foreign Direct Investment (FDI): Introduction – Definition – need for FDI - Benefits – Argument – Theories – Classification – Policies, Foreign policies – FDI incentives – Consideration While investing outsider.

Books for study

International Business   : N.V. Badi,
                                                 Arvinda Publication (p) Ltd., New delhi - 2010

Books for reference

International Business   :C. Jeevanandam, Suldan Chand & Sons,
                                                  New Delhi – 2011.
International Trade   : A.K. Thakur, M. Dev, Regal Publications,
                                                   New Delhi – 2011.

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ADVANCED BUSINESS STATISTICS

Semester : I	**Hours / Week: 6**
Sub-Code:	**Credit : 5**

Objective:

To facilitate the students to learn and understand the important statistical technique and their application in research.

Unit – I

Correlation analysis – simple and multiple – methods – Regression analysis – simple and multiple – Regression Equation.

Unit – II

Probability – meaning- theorems of Probability – conditional Probability – Bayes theorem – theoretical distributions – meaning – Binomial distribution – Poisson distribution – normal distribution.

Unit – III

Statistical inference – Tests of Hypothesis – introduction – procedure of testing hypothesis, standard error and sampling distribution – Estimation – Test of significance for large samples – Test of significance for small samples.

Unit – IV

The chi-square test – introduction – Definition – The chi–square distribution – conditions for applying chi-square test – uses – limitations.

Unit – V

F Test and Analysis of variance - introduction – F test – Application of F Test – Analysis of variance – Assumptions in analysis of variance – Technique of analysis of variance – One way classification model – Two way classification model.

Book for study:
        Statistical methods   : Dr.S.P. Gupta, Sulthan Chand & Sons, New Delhi - 2012

Books for reference:
        Advanced Business Statistics   : Sanchetty & Kapoor, Sultan Chand & Sons,

New Delhi - 2014

Fundamentals of Statistics   : D.N.Elhance
Applied general statistics   : Croxton – Cowden & Klein, Prentice Hall – 2014.

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ELECTIVE – A

HUMAN RESOURCE MANAGEMENT

Semester   : I   Hours/week : 6
Sub-code   :   Credit   : 4
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Objective:

To enable the students to acquire knowledge in Human Resource Management.

UNIT – I

Human Resource Management: Meaning, Definition and Nature – Difference between personnel management and human resource management- objectives – scope – functions – evolution and development of HRM.

UNIT – II

Human Resource Planning: Meaning, Definition, Objectives and importance – HRP Process- Barriers to HRP – effectiveness of HRP – Job analysis and Design: Meaning – Process – Methods – Recruitment and Selection process - meaning and definition of recruitment – Factors affecting Recruitment – Sources of Recruitment –Recruitment Process – Methods of Recruitment – Meaning and Definition of Selection – Need for Scientific Selection – selection-process – placement and induction.

UNIT – III

Employee: training: concept of training – need for training – importance of training –steps in Training Program – Developing Managers –Management Development – Performance appraisal Methods – problem and solution – MBO approach – the appraisal interview – Performance Appraisal in Practice.

Unit – IV

Wage and Salary Administration: Objectives of wage and salary Administration – Principles of Wage and Salary Administration – Components of Wage and Salary Administrative –Methods of wage Payments – Wage legislation in India – Wage Differentials –incentives – Benefits – making incentives and Benefits more effective – Practices in Indian Organizations.

Unit – V

        Labour relation and collective bargaining: Trade Unions – Collective bargaining – future of Trade Unionism – Discipline administration – grievances handling – managing dismissals and separation- Trade Union Movement in India – Problems of Trade Unions – Recommendations of National Commission of labour.

Book for study

    Human resource management   : Dr.S.S Khanaka,

                                              S.CHAND publication, New Delhi 2011.

Book for Reference

    Human resource management   : C.B. Gupta. Sultan Chand & Sons,

                                        New Delhi - 2012

    Human Resource management   : L.M Prasad, . Sultan Chand & Sons,

                                        New Delhi - 2012

    Human Resource & personnel management   : K.Aswathappa,   McGraw Hill

                                        Publication, New Delhi - 2012

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ELECTIVE – B

MARKETING MANAGEMENT

Semester   : I   Hours/week   : 6

Sub-code   :   Credit   : 4
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Objective:

To identify the recent trends in marketing and describe the process of planning and development of a product.

Unit – I

Marketing Management – Meaning – Characteristics – Functions – Evolution of Marketing – Social marketing – Relationship Marketing – Marketing Planning – Marketing Environment – Marketing Mix – Marketing Segmentation.

Unit – II

Consumer Behavior – Profile of Indian Consumers – Marketing Information System: meaning, Characteristics, Importance Development & Requisites – Consequences of globalization and its challenges.

Unit - III

Product Planning – Product Mix – Stages in new Product Development – Product Diversification – Branding – Packaging – Labeling – Product Positioning – product life cycle.

Unit – IV

Pricing – Meaning, Importance, Objectives, factors affecting pricing decisions, kinds of pricing – channels of distribution – Meaning – functions – channel design – factors affecting choice of channel design – Managing channel conflict – Recent trends in marketing (Rural marketing, Multi level marketing, Online marketing, Tele marketing)

Unit – V

Sales promotion – Need – Sales Promotion at different levels – Advertising – Kinds of Advertising media – Advertisement copy – Publicity & Public Relations – Personal Selling – Qualities and types of salesmen.

Book for study

Principles and Practice of Marketing : Memoria C.B. & Joshi, KitabMahal, New Delhi,

2000

Book for Reference

Marketing Management : Kotler Philip, Prentice Hall New Delhi Tenth

Edition, 2008.

Marketing Management : Sherlekar S.A. Himalaya Publishing House, Mumbai 14th Edition, 2000.

Marketing : Rajan Nair. N and Sanjith R. Nair, Sultal Chand &

Sons, 2012

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ACCOUNTING FOR BUSINESS DECISIONS

Semester : II	Hours/ Week : 6
Sub-Code :	Credit : 4

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Objective:

To enable the students to obtain knowledge on the important accounting areas that help in decision making

Unit –I

Management accounting-definition-scope-functions-advantages and limitations-management accounting Vs financial accounting-cost accounting Vs management accounting-tools of management accounting.

Unit – II

Financial statement analysis-ratio analysis-uses and limitations of ratio analysis-types of ratios- liquidity, profitability, solvency and turnover ratios.

Unit – III

Fund flow and cash flow analysis-uses and limitations-distinctions between fund flow and cash flow.

Unit – IV

Cost-volume-profit analysis-BEP-utility of CVP analysis-decision involving alternative choices- key factor-determination of sales mix-exploring new markets-discontinuance of a product line – Make or buy decision-equipment replacement decision-change Vs status quo-expand or contract-shutdown or continue and pricing decisions – Standard Costing and variance analysis – Material and labour variance only (Simple Problems only)

Unit – V

Budget and budgetary Control-Classification of Budgets-Functional budgets-cash budget-master budget-fixed budget-flexible budget-zero base budgeting-management reporting system-meaning-types-requisites of good report-steps for effective reporting.

Book for study

Management Accounting : T.S.Reddy & Y.H.P.ReddyMargham Publications,

Chennai – 2014.

Books for Reference

Management Accountancy : S.P.Jain and K.L.Narang, Sultan
Chand & Sons, New Delhi – 2014.

Principles of Management Accounting : S.N.Maheswari, Sultan
Chand & Sons, New Delhi – 2014.

Management Accounting : R.S.N.Pillai and Bagawathi, S. Chand & Co.
Ltd.,
New Delhi – 2014

Management Accounting : M.Y.Khan and P.K.Jain,
Tata McGraw Hill Co. Ltd., 2013

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BUSINESS ENVIRONMENT AND POLICY

Semester	**: II**	**Hours/ Week : 6**
Sub-Code	**:**	**Credit : 4**

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Objective:

To expose the students to the various environments of Business.

Unit – I

Business and Its Environment: Definition – Demographic Factors – Economic Environment – Economic Forces Affecting Demand – Competitive Forces – Geographical and Ecological Environment – Ecological Environment – Water Pollution – Air Pollution – Noise Pollution – Social and Cultural Environment – What is meant by Social and Cultural Environment – Political Environment – Legal Environment – Technological Environment – The impact of Technology on Society – Impact of Technology on Business Operations – Social Technology.

Unit – II

Interaction of Economic and Non-Economic Environments: Sociological and Economic Environment – Political and Economic Environment – Educational-Cultural and Economic and Economic Environment – Physical Environment & Economic Environment – Classifications of Business Environment – Static Environment – Dynamic Environment – Internal Environment – External Environment – Micro Environment – Macro Environment – Market Environment & Non – Market Environment.

Unit – III

Social Responsibilities of Business: Meaning – Joint-stock Companies: Responsibility to Owners – Employer – Employee Relationship – Industrial legislation – Welfare of Employees – Promotional Avenues – Job Dissatisfaction – Trade Unionism in India – The Trade Union Act 1926 –Business and Community – Community Relation – Social Responsibilities of Business Towards the Community – Business Giving – Special Responsibility towards Customers – Limits to Social Responsibility – Social Responsibilities of Business: Indian Situation – Social Audit. Business Ethics: Business Codes of Conduct – Business Ethics in India – Role of Trade Association in Business Ethics.

Unit – IV

Liberalization; Privatization and Globalization: Privatization – Way of Privatization in India – Liberalization – Improvement in Competitiveness and

Internationalization – Globalization – Background for Globalization in India – Reforms made to adopt Liberalization and Globalization – Advantages of Globalization – Costs and Demerits of Globalization.

Unit – V

Current Issues in Business Environment: Urbanization – Population – Public Distribution System – Patents and Trade Marks – Multinational Corporations: Definition – Origin – Benefits – Harmful Effects – Multinational Corporations in India.

Book for Study

Business Environment : S. Sankaran, Margham Publications, Chennai – 2013.

Books for Reference

Business Environment : Namita Gopal, Tata McGraw Hill Company - 2011
Business Environment : Dr. K. Chidabaram and Dr. V. Alagappan – 2009.
Business Environment : Dr. C.B. Gupta, Sultan Chand & Sons, New Delhi – 2012.

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RESEARCH METHODOLOGY

Semester : II	**Hours/ Week : 6**
Sub-Code :	**Credit : 4**

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Objective:

To familiarize the students with the various methods and techniques of research.

Unit – I

Research: Introduction – Classification of Research – Business Research – Its Nature and Scope – Benefits of Research – Planning Research Project – Identification of Research Problems – Selection of a Problem – Formulation of a Problem – Research Design.

Unit – II

Methods of Collecting Primary Data: Observation – Interview – Telephone Interview – Mail Survey – Secondary Data – Significance of Secondary Data – Evaluating Secondary Data – Source of Secondary Data - Tools for collection of Data – Test – Schedule – Questionnaire – Pre-testing the Questionnaire – Pilot Study.

Unit – III

Hypothesis: Introduction – Sources of Hypothesis – Characteristics of Hypothesis.

Unit – IV

Sampling: Advantages of Sampling – Limitations of Sampling – Theoretical Basis of Sampling – Steps in Sampling – Sampling Methods.

Unit – V

Research Report: Introduction – Types of Reports – Contents of a Report – Steps in Drafting Reports.

Book for Study

Research Methodology : Dr N. Thanulingom,
Himalaya Publishing House, New Delhi – 2010.

Books for Reference

Research Methodology : Dr.O.R.Krishnaswamy, Himalaya Publising
House,

Mumbai – 2014.

Research Methodology : C.R.Kothari – Himalaya Publising House,
Mumbai – 2012.

Research Methods in Social Science : S.Nakkiran & R.Selvaraju

A Text Book of Research Methodology : P.C.Tripathi, Sultan Chand & Sons,
New Delhi – 2012.

Methods in Social Research : William. T.Goole

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OPERATIONS RESEARCH

Semester   : II   **Hours/ Week : 6**
Sub-Code   :   **Credit   : 5**

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Objective:

To enable the students to acquire working knowledge in Operations Research technique and the make various decision making.

Unit – I

Operations Research – origin and development – Role in decision making – characteristics – phases – general approaches – Linear Programming Problem – applications and limitations – formulation of LPP – graphical solution – simplex method.

Unit – II

Transportation problems – unbalanced problems – degeneracy – Maximizing profit – Assignment problems - difference between transportation problem and assignment problem.

Unit – III

Queuing theory – meaning – elements of queuing systems – single channel models only

Unit – IV

Games theory – two persons – zero sum games – the Maximin – minimax principle Graphical solution – Dominance property - Arithmetic method for nx 2 games excluding mxn rectangular games.

Unit – V

Network analysis – PERT / CPM – Objectives, advantages and limitations Similarities and dissimilarities (excluding crash cost method) – Time Estimates, Earliest timings and Latest timings.

Book for Study

     Operation Research   : Kapoor V.K. Sultan Chand Co., New Delhi – 2011.

Books for Reference

     Introduction of Operation Research   : P.K. Gupta and D.S. Hira, S.Chand & Co. Ltd.,

New Delhi – 2013.

Operation Research   : Kanti Swarup, P.K. Gupta and Manmohan, Sultan Chand Co., New Delhi – 2011.

Quantitative techniques   : C.R. Kothari, Himalaya Publishing House, Mumbai - 2012

Quantitative techniques   : K.S. Ramasamy.

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ELECTIVE - A

ORGANISATIONAL BEHAVIOUR

Semester : II	Hours / Week : 6
Sub-Code :	Credit : 4

Objective:

To make students aware of the fundamentals of organizational behaviour, its importance and recent developments.

Unit – I

Organizational behavior: meaning, definition and features – Various approaches to the study of organizational behaviour – process of behavior – Models of Organizational behaviour – Individual Behaviour: factors affecting Individual Behaviour - Personal factors – Characteristics – Environmental factors; Individual Behaviour and performance – The meaning and nature of personality; determinants of personality; Development of personality; Major traits influencing organizational Behaviour

Unit – II

Definition of motivation and motive – nature of motivation – importance of motivation – techniques to increase motivation – Maslow's need Hierarchy theory – Alfred's ERG theory – Herzberg's motivation theory – motivation techniques. Definition of morale – factors affecting morale – cause of low morale – factors improving morale – meaning, definition, Features and types of conflict – causes of conflict – conflict management – preventive measures and curative measures.

Unit – III

Group dynamics – definition – types of groups – theories of group formation – problems of informal groups – group norms – types, meaning of group cohesiveness – five stages, of group development – meaning and nature of group decision making – types – steps – styles – techniques – advantages and disadvantages in group decision making.

Unit – IV

Stress management – meaning and definition – nature of stress – source – extra – organization, and group stresses – individual stressors – consequences of stress – strategies for stress – Individual approaches and organizational approaches.

Unit – V

Meaning of Change – forces for changes – types of changes – managing planned change – planning, assessing and implementing the change – causes of resistance to change – overcoming resistance to change – meaning and definition of Organizational Development – characteristics – needs – benefits – limitations – steps in Organizational Development.

Book for Study

Organisational Behaviour 　　　　　　： Shashi K. Gupta & Rosy Joshi, Kalyani Publishers, New Delhi - 2012

Books for reference

Organisational Behaviour 　　　　　　： L.M. Prasad, Sultan Chand & Sons, New Delhi – 2013

Organisational Behaviour 　　　　　　： Dr. P.C. Sekar, Empee Publications, Madurai – 2011.

Organisational Behaviour 　　　　　　： Fred Luthans, McGraw Hill Co. New Delhi – 2010.

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ELECTIVE - B

CONSUMERISM

Semester : II	**Hours / Week** : 6
Sub-Code :	**Credit** : 4

Objective:

To make the students aware of the consumers rights, duties, and protection available to them through various legislations.

Unit – I

Introduction: Consumer today – his rights duties and responsibilities – consumers' Problems as buyers – as money mangers and as citizens – principles of wise buying – sources of information for consumers.

Unit – II

Consumer Issues: consumer dissatisfaction and discontent – conflict in consumer goals – causes – disadvantage Consumers – low income Consumers – women – children and elderly.

Unit – III

Consumerism: Meaning – scope – conditions leading to consumerism – marketing implications of consumerism – Gradual evolution of consumerism.

Unit – IV

Assistance available to consumers: Consumerism progammes – consumer information and education – consumer participation – consumer advisory council – formation

of consumer organization – complaining to get results – what, when, and where to complain – agencies that assist consumers – executive involvement – Consumer affairs units – advisory boards.

Unit – V

Protection granted to consumers: consumer movement - development of consumer production – Consumer Protection Act, 1986, Right to information Act – other legal framework.

Book for Study

Marketing management   : Philip kotler and Kevin lane,
                                       Prentice Hall, New Delhi, 10th edition –
                    2008.

Books for Reference

The American consumer   : Herbet M. Jelly, Robert O. Hermaun
Fundamental of Marketing   : William J. Stanton

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CORPORATE ACCOUNTING

Semester   : III   Hours/ Week : 6
Sub-Code   :   Credit   : 5
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Objective:

To enable the students to learn the accounting practices following by corporate bodies.

Unit – I

Final accounts of companies (having regard to the provisions of Companies Act 2013 in general and Schedule III to the Companies Act in particular) – Profit prior to incorporation.

Unit – II

Amalgamation, Absorption and Reconstruction – both internal and external reconstruction – scheme of reconstruction.

Unit – III

Liquidation – Statement of affairs (Including deficiency or surplus account) and preparation of Liquidator's final statement of account.

Unit - IV

Valuation of Goodwill- meaning – Methods of Calculating Goodwill - Valuation of Shares Meaning – Methods of Valuation of Shares.

Unit – V

Holding companies and Consolidated accounts – consolidation of profit and loss account – consolidation in case of vertical group – reciprocal stock holding – General Instruction for Companies Act 2013 – Consolidated balance sheet.

Book for Study

Advanced Accountancy : S.P.Jain and K.L.Narang,

          Kalyani Publication, Ludhiyana.

Books for Reference

Advanced Accountancy   : M.C.Shukla, S.C.Gupta and T.S.Grewal,

          Sultan Chand & Sons, New Delhi – 2014

Advanced Accountancy   : T.S. Reddy and A.Murthy,

          Margam Publication, Chennai – 2014

Advanced Accountancy   : R.L. Guptha and RadhaSamy,

          Sultan Chand & Sons, New Delhi – 2014.

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DIRECT TAXES

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Semester : III	**Hours / Week: 6**
Sub-Code :	**Credit : 4**

Objective:

To expose the students to the various concepts of Direct Taxes and to familiarize them with the computation of income under various heads.

Unit – I

Income Tax Act, 1961 – definitions – basis of charge – residential status – capital and revenue items – exempted incomes.

Unit – II

Computation of taxable income under different heads of incomes – salary – house property.

Unit – III

        Profits and gains from business or profession – capital gains – other sources

Unit – IV

        Assessment of Individuals and Companies – Deduction from Gross Total Income

Unit – V

        Wealth Tax Act, 1957 – definitions – scope – net wealth – assets – deemed assets – exempted assets – assessment of wealth tax (simple problems only)

Book for study

        Direct Taxes   : Mehrotra and Goyal,

                                     Sahitya Bhawan Publications, Agra – 2014.

Books for Reference

        Direct Taxes Law and Practice   : Vinod K. Singhania, Taxmann Publication (P) Ltd.,

                                     New Delhi – 2014.

        Professional approach to Direct Taxes   : Girish Ahuja and Ravi Gupta,

                                     Bharat Publications New Delhi – 2014.

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APPLIED COSTING

Semester	**: III**	**Hours/ Week**	**: 6**
Sub-Code	**:**	**Credit**	**: 4**

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Objective:

        To provide knowledge on various techniques of costing and their application in different fields.

Unit – I

        Job costing – features – needs – procedure – batch costing.

Unit – II

Contract Costing – features – Types of contracts – profit on incomplete contracts – Cost plus contract – Escalation clause – preparation of contract Account

Unit – III

Service Costing – Transport Costing – Power House Costing – Hospital Costing – Hotel Costing – Collection of Costs – Selection of units – Ascertainment of Costs.

Unit – IV

Process Costing – Application of Process Costing – Process Losses – Abnormal Gain – Inter Process profits – Equivalent production – preparation of process Account with and without Process Losses and work- in-Progress.

Unit – V

Joint Products and By-Products Costing – Operation Costing- Tenders or Quotations – Production Account

Book for Study

Advanced Cost Accounting   : S.P. Jain and K.L Narang,
                                                        Kalyani Publications, Ludhiana - 2014

Books for Reference

Advanced Cost Accounting   : S.P. Iyengar, Sultan Chand & Sons,
                                                        New Delhi - 2012

Costing Accounting   : S.N. Maheshware, Sultan Chand & Sons,
                                                        New Delhi - 2012

Cost Accounting   : B.K. Bhar

Advanced Cost Accounting   : Saxena and Varshish**,**

Practical Costing   : B.S. Khanna, I.M. Pandey, G.K. Ahga, M.N. Arora
                                                        S. Chand, New Delhi – 2000.

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CUSTOMER RELATION MANAGEMENT

Semester   : III   Hours/week   : 6
Sub-code   :   Credit   : 4
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Objective:

To make the students aware of the consumers rights, duties, and protection available to them through various legislations.

Unit – I

Introduction to Customer Relationship Management (CRM) – Evolution of CRM – Customer focused manufacturing company – Customer focused service sector company – Forces driving CRM – Key principles – CRM cycle – CRM program.

Unit – II

Framework for CRM – Components – CRM Process – Collaborative CRM – Models of CRM – CRM Technologies – Electronic Point of Sale (EPOS) – Sales Force Automation – Customer Service help desk – Call centers – Systems Integration.

Unit – III

Building Customer Relationship Management – Customer Acquisition – Customer Interaction Management (CIM) – Routes to CIM – eCRM – Need to Adopt eCRM – Key eCRM Features.

Unit – IV

CRM Implementation – CRM framework – CRM Implementation Systems –Integration of CRM with EPR system – CRM integration Attributes – CRM and ERP – Call centre – Computer Telephony Integration (CTI) – PC – Based Telephony – Automated Outbound Dialing (AOD) – Customer Contract Centre Reporting.

Unit – V

Integration of CRM with Data warehouse – Selection of Data Mining Technologies – Data Mining Process – Efficiency Customer Response (ECR) – Making ECR work – CRM in practice – CRM Practice in ICICI – CRM Business Cycle – Guidelines for Success – Knowing your providers.

Book for Study
    Customer Relationship Management   : K. Balasubramaniam, GIGO Publication.
Books for Reference
    Customer Relationship Management   : Peeru Mohamed, Vikas Publishing House.
    CRM – Return on Relationship   : K. Jayadev
    Customer Relationship Management   : Ajay Ramdasi.
    Customer Relations in the digital era   : R. Venugopal.

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Center for Higher Research
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ELECTIVE - A

ENTREPRENEURSHIP DEVELOPMENT

Semester : III		**Hours / Week : 6**
Sub-Code :		**Credit** : 4

Objective:

To enable the students to acquire working knowledge in Entrepreneurship Development.

Unit – I

Entrepreneur – Definition – Characteristics – functions – Types of Entrepreneur, Entrepreneur and economic development – Entrepreneurship – Definition – Characteristics – Factors stimulating Entrepreneurship – Entrepreneurship development – Entrepreneurship as a career.

Unit – II

Project identification: Meaning and Definition – Project Classification – Project Life Cycle – Project identification – Sources, Services and Systems of Business Information – Information Sources – Information Centres in India. Project Report: Meaning – Components of Project Report – Contents – Importance – Reasons for Failure of Project Report Model Project Report. Project Appraisal: Meaning and Definition – Market Feasibility Analysis – Technical Feasibility Analysis – Financial Feasibility Analysis - Economic Feasibility Analysis Managerial Feasibility Analysis – Social Feasibility Analysis.

Unit – III

Institutional Support to Entrepreneurs: Small – Scale Industries Board – Small Industries Development Organization – Small Industries Corporation – National Small Industries Corporation – National Productivity Council – National Research Development Corporation – Small Industries Development Corporation – Industrial Technical consultancy Organisation of Tamil Nadu – District Industries Centre. Institutional Finance to Entrepreneur: Tamil Nadu Industrial Investment Corporation – Small Industries Development Corporation of India – Commercial Bank.

Unit – IV

Starting a Small-Scale Industry: Business Idea – identifying Business Opportunity Forms of Ownership – Preparation of Detailed Project Report – Location – Procurement of Land/Shed – Registration – Term Loan and Working Capital Subsidy – Order for Machinery – Power Connection – Insurance – Government Clearances – Raw Material – Establish Product Diversification Network – Trial Runs - Commencement of Commercial Production. Sickness In Small-Scale Units: Meaning – Objectives – Subsidy – Tax Concession – Marketing and Export Assistance – Technical Assistance.

Unit – V

Women Entrepreneurs: Concept of Women Entrepreneurs – Factors Influencing Women Entrepreneurs – Types of Women Entrepreneurs – Male Entrepreneurs Vs. Female Entrepreneurs – Women Entrepreneurs in India – Support and Assistance Problems – Remedial

Measures. International Entrepreneurship: Meaning – Difference between Managing Domestic and International Business – Modes of Entry into International Business.

Book for Study

Entrepreneurship Development : E. Gordon, K. Natarajan, Himalaya Publishing House.

Books for Reference

Entrepreneurship Development : Jayshree Suresh
Entrepreneurship Development : Renu Arora and S.K. Sood
Entrepreneurship Development : Jose Paul, N. Ajith Kumar, Paul T. Mampilly.

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ELECTIVE - B

SUPPLY CHAIN MANAGEMENT

Semester   : III   **Hours / Week : 6**
Sub-Code   :   **Credit   : 4**

Objective:

To explain basic theory and techniques of Supply Chain to examine the issue and problems associated with supply chain in a changing business environment.

Unit – I

Introduction to Supply Chain Management Frameworks – Evolution – Goals – Strategies Principles and Drives of Supply Chain Performance – Integrated Framework using SCOR model.

Unit – II

Supply Chain Facilities network design – Distribution Network design – Design options – E Business and distribution network – Factors influencing design – Role of IT – Demand forecasting and management.

Unit – III

Strategic Sourcing and supply Chain Management (In – Bound Logistics) Supply scheduling – Purchasing – Outsourcing, Relationship Management, Supplier Development and rating – Inventory management in supply chain – objectives – types of inventory – inventory control.

Unit – IV

Transportation Management in supply chain – Service choices and characteristics – Service selection – Vehicle routing and scheduling – Warehouse Management – Facility location decisions – Design and operations.

Unit – V

Supply Chain Metrics and Benchmarking – information technology and supply chain management – Integration, ERP, E – Business and Decision Support System, role of RFID – Coordination in supply chain – Bullwhip effect – Issues in International Logistics and Global Supply Chain Management – Best practices from Global and Indian Companies.

Book for Study

Supply Chain Management	: Narayan Rengaraj – Tata McGraw Hill Co. 2013

Books for Reference

Supply Chain Management	: Rahul. V. Altekar By PHI Learning PVT. Ltd. 2012
Supply Chain Management	: David Simchilevi, Ravi Shankar
	Tata McGraw Hill Co. 2013
Supply Chain Management	: John T. Ment ZFR. Response Books,
	A division of safe publications.

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FINANCIAL MANAGEMENT

Semester   : IV   Hours/ Week : 6
Sub-Code   :   Credit   : 5
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Objective:
To enable the students to gain knowledge in the area of financial management of corporate sector.

Unit – I
Financial management – nature, scope and objectives – profit maximization Vs wealth maximization – Financial Decisions – Functions of financial management – Finance function – organization of finance – significance of financial management.

Unit – II
Long term investment decisions – planning and control of capital expenditure – capital budgeting process – Ranking of investment proposal – cost of capital and its application in capital budgeting decisions.

Unit – III
Financial decisions – capital structure – leverage – determinants of leverages – Theories of capital structure – capitalization – over and under capitalization.

Unit – IV
Working capital management – Concept – needs – determinants of working capital – inventories – receivables – management of cash.

Unit – V
Dividend decisions – Dividend Policy – Dividend policy decisions – different dividend theories only – polices regarding retained earnings – corporate dividend practice in India.

Book for Study
Financial Management   :Dr.S.N.Maheswari
                                                   Sultal Chand & Sons, New Delhi – 2014.

Books for Reference

Financial Management   : R.Ramachandiran and R.Srinivasan.
Sriram Publication, Tiruchi – 2014.

Financial Management   : Khan and Jain,
Tata McGraw Hill Publishing Co. Ltd.,
New Delhi -2014

Financial Management   : Pandey I.M,
Vikas Publishing House PVT. Ltd., 2014.

Financial Management   : Prasanna Chandra,
Tata McGraw Hill Publishing Co. Ltd.,
New Delhi -2014

Financial Management   : Ravi M.Kishore,

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INDIRECT TAXES

Semester	**: IV**	**Hours / Week : 6**
Sub-Code	**:**	**Credit : 5**

Objective:

To make the students understand the different features of Indirect Tax Laws in India.

Unit –I

Central Excise Act 1944 – historical over view – Definition and Concepts – excisebility and manufacture – classification of goods – valuation of excisable goods – registration in central excise – clearance of excisable goods – exemption from excise duty – excise and small scale industries – demand and refund of central excise duty – advance ruling – offences and penalties – practical problems.

Unit – II

Customs Act 1962 – historical background – basic concept and definition – valuation of goods – exemption from duty – levy and collection of custom duty – clearance of import goods – clearance of export goods – warehousing – duty drawbacks – refund of customs duty – advance rulings – offence and penalties – practical problems.

Unit – III

Value Added Tax (VAT) – evolution of VAT in India – meaning – objectives – advantages – limitations – tax credit system in VAT – difficulties in administering VAT in India.

Unit – IV

Service Tax – historical background – definition of concepts – taxable services – valuation of taxable service – registration requirements and procedure – payment of service tax – records and returns – offence and audit – service tax credit – practical problems.

Book for study

    Indirect Taxes   : H.C.Mehrotra and V.P.Agarwal,
                                                  Sahitya Bhawan Publications, Agra – 2014.

Books for Reference

    Indirect Taxes   : Sanjeev Kumar

    Indirect Taxes Law and Practice   : V.S. Dantey, Taxmann Publications (P) Ltd.,
                                                   New Delhi - 2014

    Indirect Taxes Made Easy   : Prof. N.S. Govindan, C. Sitaraman and Co. Pvt. Ltd

    Indirect Taxation   : V. Balachandran, Sultan Chand Publication,
                                                     New Delhi - 2014

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SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

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Semester   : IV   **Hours/ Week : 6**
Sub-Code   :   **Credit   : 4**
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Objective:

        To enable the students to acquire knowledge in security analysis and portfolio management.

Unit – I

        Nature and scope of Investment management – organization and structure of the security market in India – primary market – secondary market – Securities Exchange Board of India(SEBI) – Investor protection in the primary and secondary market

Unit – II

        Security analysis – fundamental, technical and random walk – risk and return analysis – valuation models of equity and bonds.

Unit – III

        Options and futures – valuation of options and futures.

Unit – IV

        Portfolio management – portfolio risk and return – portfolio construction models – Markowitz Model – the Sharpe Index Model – capital asset pricing theory

Unit – V

        Portfolio evaluation – need and the process of evaluation – Portfolio revision – the formula plans – rupee cost averaging – constant rupee value – the constant ratio and the variable ratio plans.

Book for Study

Investment management

(Security Analysis and Portfolio Management) : Preeti Singh, Himalaya Publishing House,

New Delhi – 2014.

Books for Reference

Security Analysis and Portfolio Management   : B.Kevin. PHI Learning PVT. Ltd.,
2014.

Security Analysis and Portfolio Management   : Punithavathi Pandian, Vikas
Publishing

House Pvt. Ltd., New Delhi – 2014.

Investment Management   : V.K.Bhalla, S. Chand & Co.,

New Delhi - 2014

Investment Management   : Dr L.Natarajan, Margham
Publications,

(Security Analysis and Portfolio Management)   Chennai – 2014.

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DEPARTMENT OF COMMERCE

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INDIAN BANKING SYSTEM

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Semester   : IV   Hours/week   : 6

Sub-code   :   **Credit   : 4**

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Objective:

To enable the students to acquire working knowledge in banking system.

UNIT – I

Banking System in India: Indigenous Bankers – Commercial Banks – Cooperative Banks – Regional Rural Banks – Foreign Banks – Development Banks – Industrial Development Banks – Industrial Finance Corporation – Industrial Development Banks of India - Industrial Credit and Investment Corporation of India – Industrial Reconstruction Bank of India – NABARD – National Housing Bank – Banking Commission – Banking Sector Reforms – Income Recognition – Classification of Assets – Provisioning Requirements – Capital Adequacy Norms – Basel II Accord – Post-reform Position

UNIT – II

The Banking Regulation Act, 1949: Origin of the Act – Business of Banking Company – Capital Requirements – Management – Maintenance of Liquid Assets – Licensing of Banking – Opening of New Branches – New Licensing Policy – Loans and Advances – inspection

of Banks – Powers of the RBI – Returns to be submitted – Acquisition of Business – Winding Up and Amalgamation of Banking Companies.

UNIT –III

Central Banking: Nature of the Central Bank – Functions – Methods of Credit Control. Reserve Bank of India: Constitution – Functions - RBI and Agricultural Credit – RBI and Industrial Finance – RBI and the Bill Market Scheme – Financial Inclusion.

Unit – IV

Meaning – Classification – Equipment Leasing Company – Hire Purchase Finance Company – Housing Finance Company – Investment Company – Loan Company – Mutual Benefit Financial Company – Residuary Non-banking Company – Non-banking Financial Companies (Reserve Bank) Directions, 1998 – Minimum Credit Rating – Ceiling on Deposit – Guidelines on Prudential Norms – Services Rendered by Non-banking Companies – Non banking Companies and the RBI.

Unit – V

Traditional Banking Vs. E-Banking – Facets of E-Banking – Intranet Procurement – E-Banking Transactions – Merits – Mchq Product – Electronic Delivery Channels – Truncated Cheque and Electronic Cheque – Models for E-Banking – Complete Centralised Solution – Features CCS Cluster Approach – High Tech. Bank within Bank – Advantages of E-Banking – Constraints in E-Banking – Security Measures.

Book for Study

Banking Theory Law Practice	: Gorden & Natarajan, Himalya Publications, Mumbai - 2014

Books for Reference

Banking Theory Law and Practice	: Sundharam & Varshney, Sultan Chand & Sons, New Delhi - 2014
Banking Theory Law Practice	: B. Santhanam
Banking Theory Law Practice	: S.Gurusamy
Banking	: M.L.Tannon
Banking	: Varshney, Sultan Chand & Sons, New Delhi - 2014

RURAL MARKETING

Semester   : IV   Hours / Week : 6
Sub-Code   :   Credit   : 4

Objective:

To facilitate the students to acquire Knowledge in the field of Rural Marketing.

Unit- I

Introduction – rural marketing– Concept and scope – Nature of Rural Market – Taxonomy of Rural Market – Attractiveness of Rural Market – Rural Vs. Urban Marketing – The Implication: Value added Rural Marketing – Rural Market Segmentation – Degrees of Segmentation – Guides to Effective Segmentation – Bases of Segmentation - Targeting – Positioning.

Unit – II

Product strategy: Product – Meaning – classifications –Significance of Product Strategy – Scope – Product Mix Decisions – Product Item Decisions- Competitive Product Strategies.

Unit - III

Pricing Strategy: Pricing – Meaning – Significance – Pricing Objectives – Pricing Policy – Pricing Strategies.

Unit – IV

Promotion Strategy: Promotion – Meaning – Importance – Promotion Mix – elements – Personal Selling – Advertising – Exploring Media – Profiling Target Audience – Designing Right Promotion Strategy – Promotional Campaigns.

Unit – V

Distribution strategy: Distribution –meaning - importance – Channels – The Old Set up – The New Players – New Approaches

Book for study

Rural Marketing (text and cases)   : C.S.G. Krishnamacharyalu and Lalitha Ramakrishnan

Pearson Education, New Delhi

Books for Reference

Rural Marketing   : R. Krishna Murthy

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STRATEGIC MANAGEMENT

Semester   : IV   **Hours / Week : 6**
Sub-Code   :   **Credit   : 4**

Objective:

To familiar with the concepts and process of Strategic Management and understand the strategic alternatives and the process of making strategic choice.

Unit – I

Introduction: Strategic Management and business policy concept – evolution and approaches to strategic management – strategic management process – Working model Comprehensive model – Strategic decision making process.

Unit – II

Environmental appraisal and organizational appraisal:Mission – Purpose – Business definition – objectives – Environment appraisal – concept and components of environment – GAP analysis – environmental scanning – SWOT analysis – Organizational appraisal.

Unit –III

Strategic alternatives and strategic planning: Grand Strategies – Modernization Strategies – integration, merger, takeover and joint venture, turnaround, disinvestment – Liquidation strategies, combination strategies – functional strategies – Strategic planning process.

Unit –IV

Strategic Choice, Implementation and Change: Strategic Choice – Process, corporate Portfolio Analysis, Industry, Competitor analysis and contingency strategies types of implementation – structural Implementation – functional implementation and behavioral implementation – factors – strategic change – continuous – routine, limited and radical strategy – resources allocation.

Unit – V

Overview of strategic evaluation and control – Strategic control process – Operational control – techniques of strategic evaluation and control – Measurement of performance – strategic audit.

Book for study

Strategic Management : Dr. K.N.S. Kang Deep and Deep Publishers - 2012

Books for Reference

Business Policy and Strategy : McCarthy, Minichiello & Curran, Reichard. D Irwin Inc.,

4th edition, 1996

Business Policy,Strategic Planning
and Management : Ghosh .K, Sultan Chand and sons, 7th edityion, 1999.

IPCC Study materials.

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PROJECT

Semester: IV   **Hours/Week : -**
Sub. Code: **Credit   : 5**
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Objective:

To facilitate the students to gain the practical knowledge in the project work and to provide them on the job training.

YADAVA COLLEGE (Autonomous)

(Re-Accredited with 'A 'Grade by NAAC)
Govindarajan Campus, Thiruppalai, Madurai-14.

Regulations and Syllabus for Degree of Master of Commerce (Computer Application)

(This will come in to force from academic year 2015-2016)

Eligibility for Admission

Candidates seeking admission into the M.Com degree Course in Commerce should have a Bachelor's Degree in Commerce Business Administration / Corporate Secretary ship/Bank Management of Madurai Kamaraj University or any other degree accepted by the Syndicate of Madurai Kamaraj University as equivalent thereto. The admission to the course will be based on the performance of the applicant in the qualifying examination and in the entrance test if necessary.

Duration of the Course

The duration of the Course is two academic years. Each academic year consisting of two Semesters.

Medium of Course: English

Blue Print for Question Papers

Section	Type of Question	No. of Question	No. of Question to be answered	Marks to each Question	Total Marks
A	Short answer Question Type (Open choice)	8	5	2	10
B	Paragraph Type Question (Open choice)	8	5	4	20
C	Essay Type Question (Open choice)	5	3	15	45
					75

Name of the subject	No.of.hours/Week	Credit	Examination Hours	Internal	External	Total
Semester I						
<u>Core</u>						
Advanced Accounting	6	4	3	25	75	100
Financial Services	6	4	3	25	75	100
Advanced Business Statistics	6	5	3	25	75	100
Principles of Information Technology	4	2	3	25	75	100
Principles of Information Technology - Lab	2	2	3	40	60	100
Elective - I						
Human Resource Management	6	4	3	25	75	100
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	30	**21**				
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Semester II						
<u>Core</u>						
Accounting for Business Decisions	6	4	3	25	75	100
Research Methodology	6	4	3	25	75	100
Operations Research	6	5	3	25	75	100
C and C ++ Programming	3	2	3	25	75	100
C and C ++ Programming- Lab	3	2	3	40	60	100
Elective - II						
Organisational Behaviour	6	4	3	40	60	100
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	30	**21**				
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Semester III	1	2	3	4	5	6
Core						
Corporate Accounting	6	5	3	25	75	100
Direct Taxes	6	4	3	25	75	100
Applied Costing	6	4	3	25	75	100
Visual Basic.Net	3	3	3	25	75	100
Visual Basic.Net- Lab	3	2	3	40	60	100
Elective- III						
Computerized Accounting	3	2	3	25	75	100
Computerized Accounting – Lab	3	2	3	40	60	100
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	30	**22**				
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Semester IV

	1	2	3	4	5	6
Core						
Financial Management	6	5	3	25	75	100
Indirect Taxes	6	4	3	25	75	100
Security Analysis and Portfolio Management	6	4	3	25	75	100
Computer Networks	3	3	3	25	75	100
Computer Networks - Lab	3	2	3	40	60	100
Electives -IV						
Internet & E-Commerce	6	4	3	25	75	100
Project	-	4	-	40	60	100
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	30	**26**				
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Electives

1. (A) Human Resource Management   (B) Marketing Management
2. (A) Oganisational Behaviour   (B) Consumerism
3. (A) Computerized Accounting   (B) Relational Database Management System
4. (A) Internet & E-Commerce   (B) Enterprise Resource Planning

	Papers	Maximum Marks	Marks	Credit
Core Papers	12	100	1200	52
Elective Papers	4	100	400	16
Computer:				
Theory	4	100	400	10
Lab	4	100	400	8
Project	1	100	100	4
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	25		**2500**	**90**
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Internal:

Test	-	15
Assignment	-	5
Seminar	-	5
Total	-	25

Over all Passing Minimum - 50%

External Passing Minimum - 45%

Yadava College (Autonomous), Madurai-625014.
Department Of Commerce
M.Com (Computer Application)

Choice Based Credit System – Blue Print – for those who will join from June 2015 onwards

Subject	I			II			III			IV			Total credit
	No.	Hr.	Cr.	No.	Hr.	Cr.	No.	Hr.	Cr.	No.	Hr.	Cr.	
Core	4	24	17	4	24	17	4	24	18	4	24	18	**70**
Elective	1	6	4	1	6	4	1	6	4	1	6	4	**16**
Project	-	-	-	-	-	-	1	-	4	-	-	-	**04**
Total papers and Hours Per Semester	5	30	21	5	30	21	6	30	26	5	30	22	**90**
Self Study Papers (Extra credit)	-	-	-	-	-	-	1	-	3	1	-	3	**06**
Grand total													**96**

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ADVANCED ACCOUNTING

Semester   : I   Hours/   Week
         : 6
Sub-Code   :   Credit
         : 4

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Objective:

To familiarize the students in the Accounting.

Unit – I

Accounts ofsole traders: Trading and profit and loss Account – Balance sheet- Adjustments relating to closing stock, outstanding and unexpired expenses – income accrued and received in advance – Depreciation – Interest on capital and drawing – Provision for doubtful debts and discount on Debtors and Creditors – deferred revenue expenditure – loss of stock in fire – Goods distribution as sample – Manager's commission.

Unit – II

Accounts of Partnership firms: Past adjustments – guarantee – Fixed capital and fluctuating capital method – changes in the constitution of the firm – calculation of rations, Treatment of goodwill, revaluation of assets and Liabilities, transfer of revenues, at the time of admission, retirement and death – (Problems in Admission, Retirement and Death only).

Unit – III

Accounts of Non – Trading Concerns: Receipts and payment account – Income and expenditure Accounts – Conversion of receipts and payments account into income and expenditure Account and vice versa – Preparation of Balance sheet at the beginning and at the end from a given receipts and payments account and Income and expenditure accounts.

Unit – IV

Social Accounting: Approaches to social accounting – management of social cost benefits – Human Resource Accounting – Historical cost approach – Replacement cost approach – opportunity cost – should cost approach – present value approach – disclosure in financial statements – inflation Accounting: Current purchasing power accounting – Current Cost Accounting - specific and semred price level accounting – Price level change (Theory Only).

Unit – V

Accounting Standards: Indian and international accounting standards – applicability categorized of enterprises for ascertaining applicability – formation of accounting standards Board – objectives and functions – general purpose scope – procedure for investing –

Compliance with the accounting standards – advantages and disadvantages of selling accounting standards – significance of accounting standards (Theory Only).

Books for Study

    Advanced Accounting   : S.P.Jain and K.L.Narang, Kalyani Publishers,
                                         New Delhi – 2014.

Books for Reference

    Advanced Accountancy   : M.C.Shukla, S.C.Gupta and T.S.Grewal,
                                       Sultan Chand & Sons, New Delhi - 2014
    Advanced Accountancy   : T.S. Reddy and A.Murthy,
                                       Margam Publication, Chennai - 2014
    Advanced Accountancy   : R.L. Guptha and RadhaSamy,
                                       Sultan Chand & Sons, New Delhi - 2014

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FINANCIAL SERVICES

Semester : I		Hours/ Week : 6
Sub-Code :		Credit : 4

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Objective:

To create awareness among the students about of the existence of various financial markets and services available.

Unit – I

The Financial System in India – Functions – Financial Concepts – Financial Assets – Financial Intermediaries – Financial markets – Classification – Development of Financial System in India.

Unit – II

Money Market – Definitions – Features – Objectives –importance – Composition – Structure. Features of the Developed Money Market.

Unit – III

New Issues Market – Meaning – Functions – Methods of floating New Issues – Guidelines – Advantages. Instruments of issue – players in the new issue market.

Unit – IV

Secondary Market – Meaning - Stock Exchange – Services – Organisation – structure – Listing of Securities. Stock Brokers – Methods of Trading in a Stock Exchange – genuine Trading Vs Speculative Trading. Defects of Indian Capital Market.

Unit – V

Merchant Banking – Definition – Origin – Growth – Services – Problems – Scope. Mutual Funds – Meaning – Origin- Growth – Organisation – Types. Discounting. Factoring – Modus Operandi – Functions – Types. Forfeiting. Definition –Types – Credit Rating – Definition – functions – benefits.

Book for Study:

Financial Markets and Services : E.Gordon and K.Natarajan
Himalaya Publications, New Delhi.

Books for Reference:

Emerging Scenario of Financial Services : E.Gordon and K.Natarajan

Financial Services	: B.Santhanam
Corporate Finance	: P.V.Kulkarni
Essentials of Financial Services	: S. Gurusamy

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ADVANCED BUSINESS STATISTICS

Semester : I	Hours / Week: 6
Sub-Code:	Credit : 5

Objective:

To facilitate the students to learn and understand the important statistical technique and their application in research.

Unit – I

Correlation analysis – simple and multiple – methods – Regression analysis – simple and multiple – Regression Equation.

Unit – II

Probability – meaning- theorems of Probability – conditional Probability – Bayes theorem – theoretical distributions – meaning – Binomial distribution – Poisson distribution – normal distribution.

Unit – III

Statistical inference – Tests of Hypothesis – introduction – procedure of testing hypothesis, standard error and sampling distribution – Estimation – Test of significance for large samples – Test of significance for small samples.

Unit – IV

The chi-square test – introduction – Definition – The chi–square distribution – conditions for applying chi-square test – uses – limitations.

Unit – V

F Test and Analysis of variance - introduction – F test – Application of F Test – Analysis of variance – Assumptions in analysis of variance – Technique of analysis of variance – One way classification model – Two way classification model.

Book for study:

Statistical methods : Dr.S.P. Gupta, Sulthan Chand & Sons, New Delhi - 2012

Books for reference:

Advanced Business Statistics	:	Sanchetty & Kapoor, Sultan Chand & Sons, New Delhi - 2014
Fundamentals of Statistics	:	D.N.Elhance
Applied general statistics	:	Croxton – Cowden & Klein, Prentice Hall – 2014.

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PRINCIPLES OF INFORMATION TECHNOLOGY

Semester   : I   Hours/week   : 4
Sub-code   :   Credit   : 2
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Objective:

To have knowledge about concepts and principles of information technology

UNIT – I

Introduction to Computers, Components of Computers, Hardware and Software: Computer systems – importance of computers in Business – Data and Information – Data Processing, Data Storage and Data retrieval capabilities – Computer applications in various areas of business.

UNIT – II

Types of Computer Systems – Analog Digital and Hybrid Computers Micro, Mini, Mainframe and Super Computers – Business and Scientific Computer systems – Generation Computers – Data Processing Systems – Batch, Online and Real time system – Time sharing, Multiprogramming and Multiprocessing systems – Networking: Local and Wide Area Network.

UNIT – III

Software: System Software and Application Software: Programming Language – Machine Language – Assembly Language, High Level Languages- Number System: decimal, binary, octal, hecxa decimal

UNIT – IV

Operating Systems: DOS – UNIX – Linux - Windows: Windows NT, Windows 2000, Windows XP, Windows vista.

UNIT – V

System Analysis and Design – Computer based Information System – Transaction Processing – Office Automation

Book for study

        Introduction to Computers   : Alexis Leon and Mathews Leon

Books for reference

        Computer and Common Sense   : Roger Hunt and John Shellery
        Using Micro Computers   : Bright man and Dimsdale
        P.C.Software Made Simple   : R.K.Taxali

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PRINCIPLES OF INFORMATION TECHNOLOGY – LAB

Semester   : I   Hours/week : 2
Sub-code   :   Credit   : 2

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1. Develop resume as a word document file

2. Create a Ms-word document using edit and formatting

3. Send a common mail to all the students from our College - Mail Merge Concept

4. Create Ms-excel worksheet for employee information

5. Create Ms-excel worksheet for student result analysis

6. Create Ms-excel worksheet for sales budget with diagram

7. Develop a Ms-power point presentation to our college day

8. Create Ms-access data base for sale of a particular company product with pivot table

9. Create Ms-access data base for student mark statement

10. Create Ms-access data base for report form of a company

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ELECTIVE – A

HUMAN RESOURCE MANAGEMENT

Semester : I **Hours/week** : 6
Sub-code : **Credit**
: 4

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Objective:

To enable the students to acquire knowledge in Human Resource Management.

UNIT – I

Human Resource Management: Meaning, Definition and Nature – Difference between personnel management and human resource management- objectives – scope – functions – evolution and development of HRM.

UNIT – II

Human Resource Planning: Meaning, Definition, Objectives and importance – HRP Process- Barriers to HRP – effectiveness of HRP – Job analysis and Design: Meaning – Process – Methods – Recruitment and Selection process - meaning and definition of recruitment – Factors affecting Recruitment – Sources of Recruitment –Recruitment Process – Methods of Recruitment – Meaning and Definition of Selection – Need for Scientific Selection – selection-process – placement and induction.

UNIT – III

Employee: training: concept of training – need for training – importance of training –steps in Training Program – Developing Managers –Management Development –

Performance appraisal Methods – problem and solution – MBO approach – the appraisal interview – Performance Appraisal in Practice.

Unit – IV

Wage and Salary Administration: Objectives of wage and salary Administration – Principles of Wage and Salary Administration – Components of Wage and Salary Administrative –Methods of wage Payments – Wage legislation in India – Wage Differentials –incentives – Benefits – making incentives and Benefits more effective – Practices in Indian Organizations.

Unit – V

Labour relation and collective bargaining: Trade Unions – Collective bargaining – future of Trade Unionism – Discipline administration – grievances handling – managing dismissals and separation- Trade Union Movement in India – Problems of Trade Unions – Recommendations of National Commission of labour.

Book for study

Human resource management : Dr.S.S Khanaka, S.Chand publication, New Delhi 2011.

Book for Reference

Human resource management : C.B. Gupta. Sultan Chand & Sons, New Delhi - 2012

Human Resource management : L.M Prasad, . Sultan Chand & Sons, New Delhi - 2012

Human Resource & personnel management : K.Aswathappa,   McGraw Hill Publication, New Delhi - 2012

MARKETING MANAGEMENT

Semester	**: I**	**Hours/week : 6**	
Sub-code	**:**		**Credit : 4**

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Objective:

To identify the recent trends in marketing and describe the process of planning and development of a product.

Unit – I

Marketing Management – Meaning – Characteristics – Functions – Evolution of Marketing – Social marketing – Relationship Marketing – Marketing Planning – Marketing Environment – Marketing Mix – Marketing Segmentation.

Unit – II

Consumer Behavior – Profile of Indian Consumers – Marketing Information System: meaning, Characteristics, Importance Development & Requisites – Consequences of globalization and its challenges.

Unit - III

Product Planning – Product Mix – Stages in new Product Development – Product Diversification – Branding – Packaging – Labeling – Product Positioning – product life cycle.

Unit – IV

Pricing – Meaning, Importance, Objectives, factors affecting pricing decisions, kinds of pricing – channels of distribution – Meaning – functions – channel design – factors affecting choice of channel design – Managing channel conflict – Recent trends in marketing (Rural marketing, Multi level marketing, Online marketing, Tele marketing)

Unit – V

Sales promotion – Need – Sales Promotion at different levels – Advertising – Kinds of Advertising media – Advertisement copy – Publicity & Public Relations – Personal Selling – Qualities and types of salesmen.

Book for study

    Principles and Practice of Marketing   : Memoria C.B. & Joshi,
                                                KitabMahal, New Delhi, 2000

Book for Reference

    Marketing Management   : Kotler Philip, Prentice Hall New Delhi 10th
                                                Edition, 2008.

    Marketing Management   : Sherlekar S.A. Himalaya Publishing House,
                                                Mumbai 14th Edition, 2000.

    Marketing   : Rajan Nair. N and Sanjith R. Nair, Sultal
    Chand &

                                                 Sons, 2012

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ACCOUNTING FOR BUSINESS DECISIONS

Semester   : II   Hours/ Week
    : 6
Sub-Code   :   Credit
    : 4
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Objective:

To enable the students to obtain knowledge on the important accounting areas that help in decision making

Unit –I

Management accounting-definition-scope-functions-advantages and limitations-management accounting Vs financial accounting-cost accounting Vs management accounting-tools of management accounting.

Unit – II

Financial statement analysis-ratio analysis-uses and limitations of ratio analysis-types of ratios- liquidity, profitability, solvency and turnover ratios.

Unit – III

Fund flow and cash flow analysis-uses and limitations-distinctions between fund flow and cash flow.

Unit – IV

Cost-volume-profit analysis-BEP-utility of CVP analysis-decision involving alternative choices- key factor-determination of sales mix-exploring new markets-discontinuance of a product line – Make or buy decision-equipment replacement decision-change Vs status quo-expand or contract-shutdown or continue and pricing decisions – Standard Costing and variance analysis – Material and labour variance only (Simple Problems only)

Unit – V

Budget and budgetary Control-Classification of Budgets-Functional budgets-cash budget-master budget-fixed budget-flexible budget-zero base budgeting-management reporting system-meaning-types-requisites of good report-steps for effective reporting.

Book for study

Management Accounting   :   T.S.Reddy   &   Y.H.P.ReddyMargham
                Publications,

Chennai – 2014.

Books for Reference

Management Accountancy : S.P.Jain and K.L.Narang, Sultan
Chand & Sons, New Delhi – 2014.

Principles of Management Accounting : S.N.Maheswari, Sultan
Chand & Sons, New Delhi – 2014.

Management Accounting : R.S.N.Pillai and Bagawathi, S. Chand & Co.
Ltd.,
New Delhi – 2014

Management Accounting : M.Y.Khan and P.K.Jain,
Tata McGraw Hill Co. Ltd., 2013

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RESEARCH METHODOLOGY

Semester	**: II**	**Hours/ Week : 6**
Sub-Code	**:**	**Credit : 4**

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Objective:

To familiarize the students with the various methods and techniques of research.

Unit – I

Research: Introduction – Classification of Research – Business Research – Its Nature and Scope – Benefits of Research – Planning Research Project – Identification of Research Problems – Selection of a Problem – Formulation of a Problem – Research Design.

Unit – II

Methods of Collecting Primary Data: Observation – Interview – Telephone Interview – Mail Survey – Secondary Data – Significance of Secondary Data – Evaluating Secondary Data – Source of Secondary Data - Tools for collection of Data – Test – Schedule – Questionnaire – Pre-testing the Questionnaire – Pilot Study.

Unit – III

Hypothesis: Introduction – Sources of Hypothesis – Characteristics of Hypothesis.

Unit – IV

Sampling: Advantages of Sampling – Limitations of Sampling – Theoretical Basis of Sampling – Steps in Sampling – Sampling Methods.

Unit – V

Research Report: Introduction – Types of Reports – Contents of a Report – Steps in Drafting Reports.

Book for Study

Research Methodology   : Dr N. Thanulingom,

Himalaya Publishing House, New Delhi –
2010.

Books for Reference
  Research Methodology   : Dr.O.R.Krishnaswamy, Himalaya Publising
House,
                 Mumbai – 2014.
  Research Methodology   : C.R.Kothari – Himalaya Publising House,
                 Mumbai – 2012.
  Research Methods in Social Science : S.Nakkiran & R.Selvaraju
  A Text Book of Research Methodology : P.C.Tripathi, Sultan Chand & Sons,
                 New Delhi – 2012.
  Methods in Social Research   : William. T.Goole

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OPERATIONS RESEARCH

Semester : II	**Hours/ Week** : 6
Sub-Code :	**Credit** : 5

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Objective:

To enable the students to acquire working knowledge in Operations Research technique and the make various decision making.

Unit – I

Operations Research – origin and development – Role in decision making – characteristics – phases – general approaches – Linear Programming Problem – applications and limitations – formulation of LPP – graphical solution – simplex method.

Unit – II

Transportation problems – unbalanced problems – degeneracy – Maximizing profit – Assignment problems - difference between transportation problem and assignment problem.

Unit – III

Queuing theory – meaning – elements of queuing systems – single channel models only

Unit – IV

Games theory – two persons – zero sum games – the Maximin – minimax principle Graphical solution – Dominance property - Arithmetic method for nx 2 games excluding mxn rectangular games.

Unit – V

Network analysis – PERT / CPM – Objectives, advantages and limitations Similarities and dissimilarities (excluding crash cost method) – Time Estimates, Earliest timings and Latest timings.

Book for Study

Operation Research : Kapoor V.K. Sultan Chand Co., New Delhi – 2011.

Books for Reference

Introduction of Operation Research	: P.K. Gupta and D.S. Hira, S.Chand & Co. Ltd., New Delhi – 2013.
Operation Research	: Kanti Swarup, P.K. Gupta and Manmohan, Sultan Chand Co., New Delhi – 2011.
Quantitative techniques	: C.R. Kothari, Himalaya Publishing House, Mumbai - 2012
Quantitative techniques	: K.S. Ramasamy.

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C AND C++ PROGRAMMING

Semester   : II   Hours/ Week : 3

Sub-Code   :   Credit : 2

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Objective:

To facilitate the students to acquire knowledge in the field of C and C++ language

UNIT I

Fundamentals of C – Identifiers - Data types - Constants & variables – Operators - Library functions - I/O statements.

UNIT II

Control statements: If-else – switch-case – While - for – Nested control structures - break-continue - go to statements. Array: Defining an Array- Processing an Array- types of array - Arrays and Strings

UNIT III

Functions: Declaration - Definition- Calling- Passing values to functions- Structures and Union: Defining a Structure - Structure and Pointers - Union- Introduction to pointers and files

UNIT IV

Fundamental of C++: Principles of OOP - Applications of OOP – Operators – Manipulators. Classes and Objects: Constructors and Destructors - Function overloading - Operators overloading.

UNIT V

Inheritance- Single Inheritance- Multiple Inheritance- Multilevel Inheritance- Hierarchical Inheritance- Hybrid Inheritance- Polymorphism with Pointers. File: Introduction – Opening and Closing a file – Detecting End-of-file – File pointers and their manipulators.

Books for Study:

Programming in ANSI C :Balagurusamy E
Object Oriented Programming with C++ :Balagurusamy E

Books for Reference:

Programming with C :Byron.S.Gottfried
Programming with C++ :D.Ravichandran
Programming with C++ :P.Radha Ganesan

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C AND C++ PROGRAMMING LAB

Semester : II		**Hours/ Week** : 3
Sub-Code :		**Credit** : 2

1. Write a Program to displaying the class obtained by a student.

2. Write a Program for Arithmetic Operations.

3. Write a Program to Simple Interest Calculation.

4. Write a program to first 100 prime numbers.

5. Write a program to check whether the given number is Adam number or not.

6. Write a Program the grade using multilevel inheritance.

7. Write a program to implement single inheritance.

8. Write a program to implement polymorphism.

9. Write a program using constructor.

10. Write a Program to convert binary to decimal

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ELECTIVE - A

ORGANISATIONAL BEHAVIOUR

Semester : II		**Hours / Week** : 6
Sub-Code :		**Credit** : 4

Objective:

To make students aware of the fundamentals of organizational behaviour, its importance and recent developments.

Unit – I

Organizational behavior: meaning, definition and features – Various approaches to the study of organizational behaviour – process of behavior – Models of Organizational behaviour – Individual Behaviour: factors affecting Individual Behaviour - Personal factors – Characteristics – Environmental factors; Individual Behaviour and performance – The meaning and nature of personality; determinants of personality; Development of personality; Major traits influencing organizational Behaviour

Unit – II

Definition of motivation and motive – nature of motivation – importance of motivation – techniques to increase motivation – Maslow's need Hierarchy theory – Alfred's ERG theory – Herzberg's motivation theory – motivation techniques. Definition of morale – factors affecting morale – cause of low morale – factors improving morale – meaning, definition, Features and types of conflict – causes of conflict – conflict management – preventive measures and curative measures.

Unit – III

Group dynamics – definition – types of groups – theories of group formation – problems of informal groups – group norms – types, meaning of group cohesiveness – five stages, of group development – meaning and nature of group decision making – types – steps – styles – techniques – advantages and disadvantages in group decision making.

Unit – IV

Stress management – meaning and definition – nature of stress – source – extra – organization, and group stresses – individual stressors – consequences of stress – strategies for stress – Individual approaches and organizational approaches.

Unit – V

Meaning of Change – forces for changes – types of changes – managing planned change – planning, assessing and implementing the change – causes of resistance to change – overcoming resistance to change – meaning and definition of Organizational Development – characteristics – needs – benefits – limitations – steps in Organizational Development.

Book for Study
      Organisational Behaviour   : Shashi K. Gupta & Rosy Joshi, Kalyani Publishers,
                                             New Delhi - 2012

Books for reference
      Organisational Behaviour   : L.M. Prasad, Sultan Chand & Sons, New Delhi –
2013
      Organisational Behaviour   : Dr. P.C. Sekar, Empee Publications, Madurai –
2011.
      Organisational Behaviour   : Fred Luthans, McGraw Hill Co. New Delhi – 2010.

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ELECTIVE - B

CONSUMERISM

Semester : II		**Hours / Week** : 6
Sub-Code :		**Credit** : 4

Objective:

To make the students aware of the consumers rights, duties, and protection available to them through various legislations.

Unit – I

Introduction: Consumer today – his rights duties and responsibilities – consumers' Problems as buyers – as money mangers and as citizens – principles of wise buying – sources of information for consumers.

Unit – II

Consumer Issues: consumer dissatisfaction and discontent – conflict in consumer goals – causes – disadvantage Consumers – low income Consumers – women – children and elderly.

Unit – III

Consumerism: Meaning – scope – conditions leading to consumerism – marketing implications of consumerism – Gradual evolution of consumerism.

Unit – IV

Assistance available to consumers: Consumerism progammes – consumer information and education – consumer participation – consumer advisory council – formation of consumer organization – complaining to get results – what, when, and where to complain – agencies that assist consumers – executive involvement – Consumer affairs units – advisory boards.

Unit – V

Protection granted to consumers: consumer movement - development of consumer production – Consumer Protection Act, 1986, Right to information Act – other legal framework.

Book for Study

Marketing management : Philip kotler and Kevin lane,
Prentice Hall, New Delhi, 10th edition – 2008.

Books for Reference

The American consumer : Herbet M. Jelly, Robert O. Hermaun
Fundamental of Marketing : William J. Stanton

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CORPORATE ACCOUNTING

Semester : III **Hours/ Week : 6**

Sub-Code   :   Credit   : 5

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Objective:

To enable the students to learn the accounting practices following by corporate bodies.

Unit – I

Final accounts of companies (having regard to the provisions of Companies Act 2013 in general and Schedule III to the Companies Act in particular) – Profit prior to incorporation.

Unit – II

Amalgamation, Absorption and Reconstruction – both internal and external reconstruction – scheme of reconstruction.

Unit – III

Liquidation – Statement of affairs (Including deficiency or surplus account) and preparation of Liquidator's final statement of account.

Unit - IV

Valuation of Goodwill- meaning – Methods of Calculating Goodwill - Valuation of Shares Meaning – Methods of Valuation of Shares.

Unit – V

Holding companies and Consolidated accounts – consolidation of profit and loss account – consolidation in case of vertical group – reciprocal stock holding – General Instruction for Companies Act 2013 – Consolidated balance sheet.

Book for Study
    Advanced Accountancy   : S.P.Jain and K.L.Narang,
                                              Kalyani Publication, Ludhiyana.
Books for Reference
    Advanced Accountancy   : M.C.Shukla, S.C.Gupta and T.S.Grewal,
                                              Sultan Chand & Sons, New Delhi – 2014

    Advanced Accountancy   : T.S. Reddy and A.Murthy,
                                              Margam Publication, Chennai – 2014

    Advanced Accountancy   : R.L. Guptha and RadhaSamy,
                                              Sultan Chand & Sons, New Delhi – 2014.
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DIRECT TAXES

Semester	: III	Hours / Week:	6
Sub-Code	:	Credit	: 4

Objective:

To expose the students to the various concepts of Direct Taxes and to familiarize them with the computation of income under various heads.

Unit – I

Income Tax Act, 1961 – definitions – basis of charge – residential status – capital and revenue items – exempted incomes.

Unit – II

Computation of taxable income under different heads of incomes – salary – house property.

Unit – III

Profits and gains from business or profession – capital gains – other sources

Unit – IV

Assessment of Individuals and Companies – Deduction from Gross Total Income

Unit – V

Wealth Tax Act, 1957 – definitions – scope – net wealth – assets – deemed assets – exempted assets – assessment of wealth tax (simple problems only)

Book for study

Direct Taxes	: Mehrotra and Goyal, Sahitya Bhawan Publications, Agra – 2014.

Books for Reference

Direct Taxes Law and Practice	: Vinod K. Singhania, Taxmann Publication (P) Ltd., New Delhi – 2014.
Professional approach to Direct Taxes	: Girish Ahuja and Ravi Gupta, Bharat Publications New Delhi – 2014.

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APPLIED COSTING

Semester	**: III**	**Hours/ Week : 6**
Sub-Code	**:**	**Credit : 4**

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Objective:

To provide knowledge on various techniques of costing and their application in different fields.

Unit – I

Job costing – features – needs – procedure – batch costing.

Unit – II

Contract Costing – features – Types of contracts – profit on incomplete contracts – Cost plus contract – Escalation clause – preparation of contract Account

Unit – III

Service Costing – Transport Costing – Power House Costing – Hospital Costing – Hotel Costing – Collection of Costs – Selection of units – Ascertainment of Costs.

Unit – IV

Process Costing – Application of Process Costing – Process Losses – Abnormal Gain – Inter Process profits – Equivalent production – preparation of process Account with and without Process Losses and work- in-Progress.

Unit – V

Joint Products and By-Products Costing – Operation Costing- Tenders or Quotations – Production Account

Book for Study
    Advanced Cost Accounting   : S.P. Jain and K.L Narang,
                                         Kalyani Publications, Ludhiana - 2014
Books for Reference
    Advanced Cost Accounting   : S.P. IyengarSultan Chand & Sons,
                                         New Delhi - 2012
    Costing Accounting   : S.N. Maheshware, Sultan Chand & Sons,

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VISUAL BASIC . Net

Semester	**: III**	**Hours/ Week : 3**
Sub-Code	**:**	**Credit : 3**

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Objective:

   To facilitate the students to acquire knowledge in the field of Visual basic.Net

Unit – I

   Introduction of .Net - .Net Framework Overview - Common Language Specification - Just in Time Compiler - Virtual Execution System - .Net Framework Class Library - Visual Studio .Net - Data types and Operators – Variables - Data types - Declaration of Variables – Constant.

Unit – II

   Operators: Introduction – Types – Keywords - Scope of Variables - Console Applications in VB.NET - Control Statements: – IF Statement block – Else if - Nested if – Looping – Select case statement - Go to Statement.

Unit - III

   Form Control: Events – Standard tool box -Label - Text Box Control - Scroll Bar Control – Timer - Picture Box – Arrays: Introduction – Types – Initialization of array – Re-dim array – Initialization.

Unit – IV

   Creating menus and using Dialog boxes – Menu - MDI Forms - Context Menu, Rich Textbox - Adding methods to classes - Classes with constructor – Inheritance - Overriding properties and Methods - Shadows statement - Polymorphism.

Unit – V

Data Access with ADO.NET: Database - Relational Database - Table Creation Record Insertion - Displaying Data - Deleting Data - Modifying Data - Drop Table - Special Features of ADO.NET - Differences between ADO and ADO.NET – Connection - Commands, Data Reader - Data set - using a Data Grid.

Book for study

      VB.NET   :P.Radhaganesan

Books for Reference

      Visual Basic.NET   :Shirish Chavan

      VB.Net -Complete Reference   :Shapiro R.Jeffery

      Visual Basic.NET   :C.Muthu

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VISUAL BASIC .Net - LAB

Semester   : II   Hours/ Week : 3

Sub-Code   :   Credit : 2

1. Write a program using classes, methods, properties and read only property

2. Write a program for designing a calculator using VB.Net

3. Write a Program using constructors and overload constructors.

4. Write a Program using functions to perform various string operations

5. Write a Program using inheritance and constructors in inheritance

6. Write a Program using database in VB.Net

7. Write a program using if else and if statement

8. Write a program using arrays

9. Write a program using ADO.net

10. Write a program MDI forms

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ELECTIVE - A

COMPUTERISED ACCOUNTING

Semester: III   **Hours/Week**
: 3
Sub. Code: **Credit**
            : 2

Objective:

To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in accounting software.

Unit – I

Introduction to tally-fundamentals – features of tally – Tally screen components – mouse or keyboard conventions – maintaining company data – basic company details.

Unit – II

Tally Accounting: The Chart of Accounts Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – understand the concept of groups and ledgers.

Unit – III

Tally inventory: Maintaining Stock Details: Inventory accounting with tally – inventory masters – important housekeeping – displaying and altering stock groups – creating multiple stock categories – displaying and altering stock categories – creating compound unit of measure – displaying and altering units of measure – displaying and altering stock godowns.

Unit – IV

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing.

Unit – V

Displaying and Reporting: Display Books of Account and statements of accounts – inventory reports.

Book for study:

Accounting with Tally   : K. K. Nadhani.

Books for reference

Tally Accounting Software   : S.PalaniVel, Margham Publications
Tally ver.9   : Nellai Kannan Nels Publications

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ELECTIVE - A

COMPUTERISED ACCOUNTING - LAB

Semester: III   Hours/Week
: 3
Sub. Code: Credit
     : 2

1. Prepare a Final accounts using data through tally.

2. Record the business transaction by using inventory.

3. Create two voucher types and to record the transaction into it.

4. Prepare a trial balance by using the accounting ledgers

5. Do bank reconciliation through bank transactions. In tally

6. Prepare a bill of materials for assembling products.

7. Activate multiple godowns and record the transfer of materials from one to another.

8. Record the sales returns and purchase returns of goods using debit note and credit note.

9. Create two currency of different countries and record the transaction using the same.

10. Create groups, ledgers, stocks groups and stock items with units of measure.

ELECTIVE - B

RELATIONAL DATABASE MANAGEMENT SYSTEM

Semester : III   **Hours/Week** : 6

Subject Code :   **Credits** : 4

Objective:

To provide a thorough knowledge of the back-end environment and working knowledge in Database.

UNIT I

Databases and database users-database system concepts and architecture-data modeling
Using the entity-relationship model-enhanced entity-relationship and object modeling- code's rules – normalization

UNIT II

Tools of oracle - data types - data definition language - data manipulation language-Transaction control and data control language. Queries and SQL Functions: Select Statements-Operators-Single Row Functions- Date Functions-Character Functions-Numeric Functions-Group Functions-Set Operators-Union.

UNIT III

Constraints: Integrity Constraints- Domain Integrity- Check Constraints-Entity Integrity

Constraints - Referential Integrity Constraints-Deferrable Constraints. Locks And Table Partitions: Concept Of Locking-Types Of Locks-Row Level Locks-Table Level Lock-Table Partitions. Database Objects & Abstract Data Types: Synonym-Sequences-View-Partition View-Index-Partitioning In Index-Abstract Data Types-Arrays-Nested Tables.

UNIT IV

Introduction To PL/SQL And Cursor: Introduction-Data Types And Their Usage- Scalar Data Types-Composite Type-LOB Types-User Defined Data Types-Attributes- Logical Comparisons-Control Structures- Iterative Control-Sequential Control-Error Handling-Predefined Exception.

UNIT V

Subprograms and Packages:Subprograms-Procedures-Functions-Packages-The

Package Specification-Package Body-Cursors In Packages. Database Triggers and Built-In-Packages: Database Triggers-Types Of Triggers-Instead Of Triggers-Built-in Packages-DBMS Standard-DBMS_OUTPUT-DBMS_LOB.

Book for study:

Fundamentals of Database Systems : Elmasri, Navathe,Addison Wesely (Latest Edition)

Books for reference:

Understanding Oracle   : James T. Perry Joseph G. Latheer, BPB Publications.
Oracle 8.0 Handbook   : Oracle Corporation

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FINANCIAL MANAGEMENT

Semester   : IV   **Hours/ Week**
            : 6
Sub-Code   :   **Credit**
            : 5
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Objective:

To enable the students to gain knowledge in the area of financial management of corporate sector.

Unit – I
        Financial management – nature, scope and objectives – profit maximization Vs wealth maximization – Financial Decisions – Functions of financial management – Finance function – organization of finance – significance of financial management.

Unit – II
        Long term investment decisions – planning and control of capital expenditure – capital budgeting process – Ranking of investment proposal – cost of capital and its application in capital budgeting decisions.

Unit – III
        Financial decisions – capital structure – leverage – determinants of leverages – Theories of capital structure – capitalization – over and under capitalization.

Unit – IV
        Working capital management – Concept – needs – determinants of working capital – inventories – receivables – management of cash.

Unit – V
        Dividend decisions – Dividend Policy – Dividend policy decisions – different dividend theories only – polices regarding retained earnings – corporate dividend practice in India.

Book for Study

    Financial Management   :Dr.S.N.Maheswari

                                                 Sultal Chand & Sons, New Delhi – 2014.

Books for Reference

    Financial Management   : R.Ramachandiran and R.Srinivasan.

                                                 Sriram Publication, Tiruchi – 2014.

    Financial Management   : Khan and Jain,

                                                 Tata McGraw Hill Publishing Co. Ltd.,

                                                 New Delhi -2014

    Financial Management   : Pandey I.M,

                                                 Vikas Publishing House PVT. Ltd., 2014.

    Financial Management   : Prasanna Chandra,

                                             Tata McGraw Hill Publishing Co. Ltd.,

                                               New Delhi -2014

    Financial Management   : Ravi M.Kishore,

INDIRECT TAXES

Semester	**: IV**	**Hours / Week : 6**
Sub-Code	**:**	**Credit : 4**

Objective:

To make the students understand the different features of Indirect Tax Laws in India.

Unit –I

Central Excise Act 1944 – historical over view – Definition and Concepts – excisebility and manufacture – classification of goods – valuation of excisable goods – registration in central excise – clearance of excisable goods – exemption from excise duty – excise and small scale industries – demand and refund of central excise duty – advance ruling – offences and penalties – practical problems.

Unit – II

Customs Act 1962 – historical background – basic concept and definition – valuation of goods – exemption from duty – levy and collection of custom duty – clearance of import goods – clearance of export goods – warehousing – duty drawbacks – refund of customs duty – advance rulings – offence and penalties – practical problems.

Unit – III

Value Added Tax (VAT) – evolution of VAT in India – meaning – objectives – advantages – limitations – tax credit system in VAT – difficulties in administering VAT in India.

Unit – IV

Service Tax – historical background – definition of concepts – taxable services – valuation of taxable service – registration requirements and procedure – payment of service tax – records and returns – offence and audit – service tax credit – practical problems.

Book for study

Indirect Taxes : H.C.Mehrotra and V.P.Agarwal,
Sahitya Bhawan Publications, Agra – 2014.

Books for Reference

Indirect Taxes	: Sanjeev Kumar
Indirect Taxes Law and Practice	: V.S. Dantey, Taxmann Publications (P) Ltd., New Delhi - 2014
Indirect Taxes Made Easy	: Prof. N.S. Govindan, C. Sitaraman and Co. Pvt. Ltd
Indirect Taxation	: V. Balachandran, Sultan Chand Publication, New Delhi - 2014

YADAVA COLLEGE (AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
M.Com (Computer Application)

SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT

Semester   : IV   **Hours/   Week**
         : 6

Sub-Code   :   **Credit : 4**
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Objective:
        To enable the students to acquire knowledge in security analysis and portfolio management.

Unit – I
        Nature and scope of Investment management – organization and structure of the security market in India – primary market – secondary market – Securities Exchange Board of India(SEBI) – Investor protection in the primary and secondary market

Unit – II
        Security analysis – fundamental, technical and random walk – risk and return analysis – valuation models of equity and bonds.

Unit – III
        Options and futures – valuation of options and futures.

Unit – IV
        Portfolio management – portfolio risk and return – portfolio construction models – Markowitz Model – the Sharpe Index Model – capital asset pricing theory

Unit – V
        Portfolio evaluation – need and the process of evaluation – Portfolio revision – the formula plans – rupee cost averaging – constant rupee value – the constant ratio and the variable ratio plans.

Book for Study
        Investment management
        (Security Analysis and Portfolio Management) : Preeti Singh, Himalaya Publishing House,
                                    New Delhi – 2014.

Books for Reference
        Security Analysis and Portfolio Management   : B.Kevin. PHI Learning PVT. Ltd., 2014.
        Security Analysis and Portfolio Management   : Punithavathi Pandian, Vikas Publishing
                  House Pvt. Ltd., New Delhi – 2014.
        Investment Management   : V.K.Bhalla, S. Chand & Co.,
                  New Delhi - 2014
        Investment Management   : Dr L.Natarajan, Margham Publications,
        (Security Analysis and Portfolio Management)   Chennai – 2014.

YADAVA COLLEGE (AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
M.Com (Computer Application)

COMPUTER NETWORKS

Semester: IV   **Hours/Week**
        : 3
Sub. Code: **Credit**
        : 3

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Objective:
        To provide a thorough knowledge of the back-end environment and working knowledge in Networking.

Unit I
                Introduction: Computer Networks – uses of computer networks – Basic concepts of Network Hardware – Network Software – Reference Models – Example data communications services – Network Standardization.

Unit II

Data Transmission: Data Transmission Techniques – Transmission Media – Guided Media – Unguided Media – Telephone system – Narrow bard ISDN – Broad Band ISDN – Communication Satellites – Switching technique.

Unit III

Data Link Control and LAN Access Technique: Data link layer design issues – Types of Errors – Error – Detection & Correction – Data Link Control – Example Data Link Protocols – IEEE Standards – Ethernet. Polling – Contention, ALOHA, CSMA/CD – Token Bus/ Token Ring Protocol Data throughout characteristics.

Unit IV

Design Issues: Design Issues of Network layer – Network layer in the Internet – Internet layer in ATM – Networks – Design issue of the Transport Layer – Duties of the Transport Layer – Design issues of the Application Layers.

Unit V

Networking Devices and Networking Security: Principles – Repeaters – Bridges – Routers – Gateway and Other Devices – Routing Algorithms – Distance Vector routing – TCP/IP Protocol Structure.

Book for study

Data Communications and Networking   : Behrouz A. Forouzan

Books for Reference

Computer Networks Andrew   :S. Tanenbaum,

Local Area Networks   :G.E.Keiser,GalgotiaPublications.

Computer Networks   :A.S.Athenaeum

YADAVA COLLEGE (AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
M.Com (Computer Application)

COMPUTER NETWORKS – LAB

Semester: IV   **Hours/Week**
         : 3
Sub. Code: **Credit**
         : 2

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1. Write a program for resume preparing using HTML tag

2. Write a program for formatting any text pages

3. Write a program Design a web page

4. Write a program for Frame design

5. Write a program Design a college application an online web page

6. Write a program for link a web page

7. Write a program using marquee tag

8. Write a program for heading tag

9. Write a program for image creation

10. Write a program for creation of college web site using HTML tag

YADAVA COLLEGE (Autonomous), Madurai – 14
DEPARTMENT OF COMMERCE
Center for Higher Research
M.Com(Computer Application)
ELECTIVE - A

INTERNET & E-COMMERCE

Semester: IV   **Hours/Week**
        : 6
Sub. Code: **Credit**
        : 4
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Objective:

   To gain working knowledge in Internet and e-commerce and surfing the net and develop websites.

Unit – I

   Introduction to Internet-resources of internet-hardware and software requirements of internet-internet service providers (ISP)-internet address-mail- introduction to web-mages the web-URLs, schemes, host names and port numbers-using browser-web pages protocol.

Unit – II

   Electronic commerce framework: Electronic commerce and media convergence-the anatomy of e-commerce its applications-electronic commerce organization and its application-market forces influencing the I-way components of the i-way-network access equipment- public policy issues shaping the i-way

Unit - III

   Electronic Payment Systems: Types of electronic payment systems-digital token based electronic payment systems-smart cards and electronic payment systems-credit card based electronic payment systems-risk in electronic payment systems-designing electronic payment systems.

Unit – IV

   Electronic data interchange-EDI application in business -internal information systems-macro-forces and Supply Chain Management (SCM)-Dimension of internal electronic

commerce-making a business case for an document library-types of digital documents-issues behind documents-corporate data warehouses.

Unit – V

HTML: Tags-Links-Tables Interact with other systems-images-pictures format – frames-inserting –rows and -columns

Book for study

Frontiers of E-commerce   : Ravi kalkota,

Books for Reference

HTML & XML for Beginners   : Michael Morrison Prentice Hall India.
Internet Complete   : BPB Publications, New Delhi

YADAVA COLLEGE (Autonomous), Madurai – 14
DEPARTMENT OF COMMERCE
Center for Higher Research
M.Com(Computer Application)
ELECTIVE - B

ENTERPRISE RESOURCE PLANNING

Semester : IV		**Hours/Week : 6**
Subject Code :		**Credits : 4**

Objective:

To gain knowledge in Enterprise Resource Planning and exposure the role of ERP in the management

UNIT I

Introduction: ERP: An Overview, Benefits of ERP, ERP and Related Technologies, Business Process Reengineering (BPR), Data Warehousing, Data Mining, On-line Analytical Processing (OLAP), Supply Chain Management

UNIT II

Business Modules: Business Modules in an ERP Package, Finance, Manufacturing (Production), Human Resources, Plant Maintenance, Materials Management, Quality Management, Sales and Distribution

UNIT III

ERP Implementation: To be or not to be, ERP Implementation Lifecycle, Implementation Methodology, Not all Packages are Created Equal!, ERP Implementation-The Hidden Costs, Organizing the Implementation, Vendors, Consultants and Users, Contracts with Vendors, Consultants and Employees, Project Management and Monitoring, After ERP Implementation

UNIT IV

The ERP Market: ERP Market Places SAP R/3 Description architecture , open technology, User interface , SAP AG, People Soft, Baan Company, JD Edwards World Solutions Company, Oracle Corporation, QAD, System Software Associates, Inc.(SSA)

UNIT V

ERP-Present and Future: Turbo Charge the ERP System, Enterprise Integration Applications (EIA), ERP and E-Commerce, ERP and Internet, Future Directions in ERP, Appendices"

Book for study

Enterprise Resource Planning   : Alexis Leon, Tata McGraw Hill.Latest Edition

Books for Reference

Enterprise Resource Planning   : S. Sadagopan, Tata McGraw Hill, Latest Edition

YADAVA COLLEGE, (Autonomous), MADURAI – 14.
DEPARTMENT OF COMMERCE
Centre for Higher Research
M.Com (Computer Application)

PROJECT

Semester: IV   **Hours/Week :**
-
Sub. Code: **Credit   :**
4
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Objective:

> *To facilitate the students to undertake project work.*

Computer oriented project work shall be assigned to each student at the end of the second semester. The project report shall not exceed 50 type written pages and a copy of the report shall be submitted to the department on or before 31st October in the third semester. The project report shall be valued jointly by the internal and external examiners.

Project:

Internal	-	40 Marks
External:		
Report	-	40 Marks
Viva-voce	-	20 Marks

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research

PG - Self Study Papers

M.Com., & M.Com (CA)

Semester	Sub. Code	Subject	Credit	Hrs. Duration	Marks Internal	Total
III		Business Organisation and Management	3	3	100	100
IV		Marketing, Business Law, Statistics and Fundamentals of Computer	3	3	100	100

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research

M.Com.

Business Organisation and Management
Self Study Paper

Semester   : III   Hours / Week : -
Sub-Code   :   Credit   : 3
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Objective:

To provide an opportunity for the aspiring students to prepare for competitive examinations in the field of Business Organisation and Management.

Unit - I

Commerce: Economic basic of Commerce – Trade – Industry – Characteristics of Business – Business Systems – Concepts of systems theory applied to business – Concept of Social obligation – Responsibility and Responsiveness. Forms of private and public sector enterprises – different kinds of organization – sole proprietorship, Partnership, Joint Stock Company, promotion, incorporation, prospectus, commencement of business.

Unit – II

Functions of stock exchange – cooperative societies – characteristics, registration and control – types of societies. Public enterprises: Meaning, characteristics, economic, social and political objectives, argument in favour of and against public enterprises – Departmental undertakings, Public corporation, Government company, Joint enterprise – Government holding companies.

Unit – III

The evolution of management science – definition – basic principles – process of Management – functions: planning, organizing, staffing, direction, communication, controlling, motivation – Management by objectives – Office equipments.

Unit – IV

Secretarial Practice: Company secretary, qualification, procedure for appointment, powers, duties, rights and liabilities, removal, company meetings, notice, agenda, minutes.

Unit – V

Banking: commercial banks – functions, kinds of banks – banks and economic development – rural banks – co-operative banks, lead bank scheme – banker and customer – collecting and paying banker – rights, liabilities and protection, cheques , bills – National and International letters of credit, crossing, marking and endorsements – mutual funds – meaning – organization – management – objectives.

Books for Reference

Business Organisation & Management	: Y.K. Bhushan,
	S. Chand & Co. Ltd., New Delhi - 2012
Business Organisation & Management	: M.C. Shukla and Gulshan,
	S. Chand & Co. Ltd., New Delhi - 2012
Principles of Management	: L.M. Prasad, Sultan Chand & Sons, New Delhi - 2013
Principles of Management	: S.C. Sakshena

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
M.Com.

Marketing, Business Law, Statistics and Fundamentals of Computer
Self Study Paper

Semester   : IV   Hours / Week : -
Sub-Code   :   Credit   : 3
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Objective:

To provide an opportunity for the aspiring students to prepare for competitive examinations in the fields of Marketing, Business Law, Statistics and Fundamental of Computer.

Unit – I

Marketing: Meaning – functions – Marketing Mix – Market segmentation channels of distribution – Demand analysis – Basic concepts – sales promotion – pricing objectives – methods of pricing – product line pricing – market reports and their interpretation – Regulated markets – Consumerism.

Unit – II

Business Law – Basic Principles – Law of Contracts – Law of Agency, Sale of Goods Act, Sales Tax Law, Central Excise Law, Law of Insurance.

Unit – III

Auditing – Objectives, Valuation and verification, appointment, powers duties, qualification – Audit report, audit programme, cost audit.

Unit – IV

Business Statistics – Characteristics – primary and secondary data – collection of data – diagrams and graphs – Mean, Mode, Median, Standard Deviation, Correlation and Regression – Time Series Analysis.

Unit - V

Basic Structure of Computers – computers for management – Introduction to M.S Office.

Books for Reference

Marketing   : C.B. Memoria and Joshi, Kitab Mahal,
                                            New Delhi – 2000.
Marketing   : Rajan Nair, Sultan Chand & Sons, New Delhi -
2013
Business Law   : N.D. Kapoor, Sultan Chand & Sons, New Delhi -
2013
Statistics   : S. P. Gupta, Sultan Chand & Sons, New Delhi -
2013
Statistics   : R.S.N. Pillai& Bhagavathi, S. Chand & Co. Ltd.,
                                            New Delhi - 2013

Fundamentals of Computer   : V. Rajaraman, Prentice Hall (I) –New Delhi – 2012.

YADAVA COLLEGE (Autonomous)

(Re-accredited with 'A' Grade by NAAC)
Govindarajan Campus, Thiruppalai,
Madurai – 625014.

Regulations and syllabus for Master of Philosophy
(This will come into force from the academic year 2015 – 2016)
Under CBCS

Eligibility for Admission

Candidates seeking admission into the M.Phil degree course in Commerce should have a Master's Degree in Commerce of Madurai Kamaraj University or any other master's degree accepted by the syndicate of Madurai Kamaraj University as equivalent thereto. The admission to the course will be based an the performance of the applicants in the qualifying examination and in the entrance test if necessary.

Duration of the Course

The Duration of the course is one academic year consisting of two Semesters.

Medium of the Course

English

Blue Print for Question papers

Section	Type of Question	No. of Question	No. of Question to be answered	Marks to each Question	Total
A	Essay type Questions	5	Not exceeding Three from each section	20	100
B	Essay type Questions	5			
					100

YADAVA COLLEGE (Autonomous), MADURAI –14.
DEPARTMENT OF COMMERCE
(Centre for Higher Research)

M.Phil. Course Content
(Blue Print for CBCS 2015 – 2016)

Semester	Sub Code	Title by the Paper	Hours	Credit	Exam	Internal	External	Total
I		Research Methodology	6		3	100	100	200
		Advanced Financial Management	6		3	100	100	200
		Human Resource Management	6		3	100	100	200
II		Dissertation					100	100
		Viva – Voce				50	50	100

Internal

Text	-	60
Assignment	-	20
Seminar	-	20
Total	-	100

Overall passing Minimum	50%
External passing Minimum	50%

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
M.Phil.

RESEARCH METHODOLOGY

Semester : **I**	**Hours / Week : 6**
Sub-Code :	**Credit** :

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Objective:

To familiarize the scholars with the various aspects of research in social sciences and also to expose them to the methods of conducting research and the preparation of reports.

Unit – I

Research: Meaning – Purpose – types of research – pure – Applied – Historical – Analytical – Descriptive – Experimental – Exploratory – Scope of Business Research – Qualities of good research. Method of Research – Survey method – Case Study – Experimental. Identification, Selection and formulation of Research problem – Research Design – Exploratory – Descriptive and experimental – steps in research design and qualities – Formulation of Hypothesis – Review of Literature.

Unit – II

Collection of data – Primary Data – Interview: Personal and Telephone – Questionnaire – Observation – Test Cumulative Record – Check Lists – pre- test – Pilot Study – Secondary Data Different Sources – Care to be taken while using secondary data. Sampling Techniques – Sampling theory – Types of Sampling – Steps in Sampling – Sampling and Non Sampling errors – Sample Size – Advantages and limitations of Sampling.

Unit – III

Processing the data – Checking – Editing – Coding – Transcription – Tabulation Scaling Methods – Analysis and Interpretation of Data – Statistical Tools – Research Report requisites for a good report – Target Audience – Types of Reports – Contents of reports – Style of Reporting – Steps in Drafting Reports.

Unit – IV

Correlation Analysis : Simple Correlation, Co-efficient, Co-efficient of Determination – Partial and multiple correlation Co-efficient. Regression Analysis – Linear Growth rate and Compound Growth Rate.

Unit – V

Sampling Distribution – Sample Statistics and sampling distribution – Distribution of the Sample Mean for Normal Population. Testing of Hypothesis: Hypothesis, Meaning – Definition – types, Level of Significance – Critical Region Tests of Goodness of Fit, 't' Test, 'f' Test – Chi-Square Test – ANOVA – Sign test - Rank Sum Test – MC Nemer Test – Fisher-Irvin Test.

Book for Study

Research Methods	: Dr. O.R. Krishna Swamy, Himalaya Publication House, Mumbai - 2014

Books for Reference

Research Methodology	: C.R. Kothari, Newage International Publishers - 2014
Methods in Social Research	: Goode and Hatt, - McGraw Hill – 2010.
Statistical methods	: S.P.Gupta, Sultan chand Co. Ltd., New Delhi - 2012
Business Research Methods	: Dr. N. Thanulingam, Himalaya Publication House, Mumbai - 2010
Assignment and Thesis writing	: Anderson. J. Berry, HD & Poole. M, Wiley Publications 4th edition - 2008

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
M.Phil.

ADVANCED FINANCIAL MANAGEMENT

Semester : I	**Hours / Week : 6**
Sub-Code :	**Credit** :

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Objective:

To enable the scholars to acquire Knowledge, analytical abilities and interpretation skills in the areas of finance.

Unit – I

Financial Management – Meaning, Definition and functions – Financial Management as a means to achieve the corporate objectives – control of capital issues – Working Capital Management – need and sources of Working capital – estimation of working capital requirements –Receivables management – inventory management – cash management.

Unit – II

Cost of capital – Meaning, significance and Computation – Capital Budgeting - Meaning and Importance – methods of Project Appraisal and Evaluation – Risk analysis in Investment Decisions.

Unit – III

Capital Structure – Factors influencing finance Decisions – methods of financing –

Theories of Capital Structure – Capital Gearing – Financial Leverages.

Unit – IV

Dividend and Dividend policy – Meaning, Classification and sources of dividend – factors influencing dividend policies – generally accepted dividend policies and theories

Unit – V

International Financial Management – Foreign Currency management – Mergers – Amalgamations and Acquisitions – Corporate Restructuring. (Theory Only)

Book for Study

Financial Management   : I.M. Pandey, Vikas Publishing house PVT. Ltd.,
                 - 2014

Books for Reference

Financial Management   : Khan & Jain, Tata McGraw Hill Co. Ltd., 2014
Indian Financial System   : Khan & Jain,Tata McGraw Hill Co. Ltd., 2014
Financial Management of Policy   : James C. Vanflorne,
                 PHI learning PVT. Ltd., 2014
Financial Statement Analysis   : Jhon Myer.

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
M.Phil.

HUMAN RESOURCE MANAGEMENT

Semester : II	**Hours / Week : 6**
Sub-Code :	**Credit :**

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Objective:

To familiarize the scholars with the various aspects of Human Resource Management.

UNIT – I

Human Resource Management: Meaning, Definition and Nature – Difference between personnel management and human resource management- objectives – scope – functions – evolution and development of HRM.

UNIT – II

Human Resource Planning: Meaning, Definition, Objectives and importance – HRP Process- Barriers to HRP – effectiveness of HRP – Job analysis and Design: Meaning – Process – Methods – Recruitment and Selection process - meaning and definition of recruitment – Factors affecting Recruitment – Sources of Recruitment –Recruitment Process – Methods of Recruitment – Meaning and Definition of Selection – Need for Scientific Selection – selection-process – placement and induction.

Unit – III

Role of Psychology in HRD and management – industrial psychology – Human Relations, Employees morale – Measures to improve morale – Job satisfaction – Motivation – Theories – Leadership – theories – Group Dynamics.

Unit – IV

Individual and personality – characteristics and Traits of Personality – Personality Development – Theories of Personality – Learning Importance and Types of learning. Trade unions and worker Satisfactions in Management.

Unit – V

Human Resources Information System: Resources Accounting Vs. Human Resource Information System – HRM Research and Audit – HRM in changing Environment – International HRM – Managing Human Resource in Virtual Organizations.

Book for Study

      Human Resource Management   : L.M. Prasad, Sultan Chand and Sons,
       New Delhi - 2012.

Books for Reference

      Human Resource Management   : P.C. Tripathi, Sultan Chand and Sons,
       New Delhi - 2012.
      Human Resource Management   : C.B. Gupta, Sultan Chand and Sons,

New Delhi - 2013.

Human Resource and
Personnel Management   : K. Aswathappa, McGraw Hill Publication.
                                          New Delhi – 2011.

YADAVA COLLEGE (AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research

POST GRADUATE DIPLOMA IN COMPUTER APPLICATION

REGULATIONS

Aim of the Course

The Post Graduate Diploma in Computer Application (PGDCA) aims to introduce the students to theComputer applications. At the end of the course, the students are expected to have good workingknowledge in Computer Systems and Applications.

Eligibility for Admission

Candidates for admission to PGDCA shall be required to have a Bachelor's degree with a minimum of 45%marks with Computer Science/Mathematics/Statistics/Business Mathematics as one of the subjects ofstudy or an examination accepted as equivalent thereto, subject to conditions as may be prescribed therefor.

Duration of the Course

The course shall be of two year duration spread over four semesters.

S.No.	PAPER TITLE	ICA	SE	TOTAL
	FIRST SEMESTER			
1	FUNDAMENTALS OF COMPUTERS	25	75	100
2	MS-OFFICE LAB	40	60	100
3	C-PROGRAMMING	25	75	100
4	C-PROGRAMMING LAB	40	60	100
	SECOND SEMESTER			
5	JAVA PROGRAMMING	25	75	100
6	JAVA PROGRAMMING LAB	40	60	100
7	RELATIONAL DATABASE MANAGEMENT SYSTEM	25	75	100
8	RELATIONAL DATABASE MANAGEMENT SYSTEM LAB	40	60	100
	THIRD SEMESTER			
9	COMPUTERIZED ACCOUNTING SOFTWARE	25	75	100
10	COMPUTERIZED ACCOUNTING SOFTWARE LAB	40	60	100
11	SOFTWARE ENGINEERING	25	75	100
	FOURTH SEMESTER			
12	COMPUTER NETWORKS	25	75	100
13	ASP.NET	25	75	100
14	ASP.NET LAB	40	60	100

ICA : Internal Continuous Assessment

SE : Summative Examination.

FUNDAMENTALS OF COMPUTERS

Semester:	**Hours/Week :**
Sub. Code:	**Credit :**

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Objective:

To provide a thorough knowledge of the fundamental concepts and operating system of computer and to help students to have working knowledge in DOS and WINDOWS.

Unit - I

Introduction to computer: Basic components and functions of the computer- evolution of computers- types of computer- hardware of computers- storage device of media- software device of media- software evolution- concepts of files and directories.

Unit - II

Data representation: binary arithmetic Representation of character in computer- representation of integers representation of fractions- hexadecimal representation of numbers- decimal to binary conversion error detecting codes.- binary addition subtraction- binary multiplication- binary division- 1's compliment and 2's compliment.

Unit - III

Operating system- function of operating system- classification of operating system- Introduction to MSDOS-DOS commands.

Unit - IV

Overview of UNIX Operating System - UNIX file system- working with files, file permissions, file security and directories.

Unit - V

Introduction to windows- windows-GUI- multitasking format of windows- icons- selecting, moving sizing- windows- menu- help menu- windows explorer- salient features of windows 95, 98, NT, XP.

Book for study:

Fundamentals of Computers : V.Rajaraman,
Prentice Hall of India pvt.Ltd.
New Delhi.4th edition.

Books for Reference:

Introducing Unix System **V,**   Rachel Morgan,Henry Mc Gilton,
                                                        Tata Mc-Graw Hill

Fundamentals of Computer and PC Software,   Vasanthi Ramanathan,
                                                        Meenakshi Pathipagam

Ms-Dos 6.22,   Minasi,etal, New Readers
                                                        Publishers.

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G. Diploma in Computer Application

MS-OFFICE LAB

Semester :   **Hours / Week :**
Sub-Code :   **Credit   :**
_____

Objective:

1) To create a program to design an ID- card data sheet

2) To create a program using paragraph alignment & secure it

3) To create a program using find and replace option.

4) To create a power point presentation.

5) To create a bar chart using Ms-Excel

6) To create a Ms-Excel program to find out Employee salary

7) To create a Ms-Access database using wizard option.

8) To create a Ms-word program for find and replace a text

9) To create a Ms-power point presentation for your favorite player.

10) To create a Ms-word program to find out the employee salary.

11) To create a Ms-word program to align and formatting text.

12) To create a Ms-Excel program using conditional formatting.

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G. Diploma in Computer Application

C – PROGRAMMING

Semester:	**Hours/Week :**
Sub. Code:	**Credit :**

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Objective:

To provide a thorough knowledge in high level programming language C.

Unit – I

Introduction: special features of C-characteristics of C-structure of C program - Data types –Rules for naming a variable –Data declaration and expressions: Arithmetic operators-Declaration and Initialization combined-Integer division -Priority of arithmetic operators –the parenthesis-the modulus operator –the Unary operator-Other data types: floating point numbers-type "Double"-type char-keywords in C.

Unit – II

Control Statements: The scanf function –decision making –The If statement-The If..Else statement –Nesting of If...Else statements-updating assignment operators-Increment- decrement operator –While loop-Do While loop-Boolean values.

Unit – III

Arrays: Introduction to arrays-Declaring An array-Initializing an array-break and continue-Strings and Character arrays-the conditional arrays-Functions: Introduction to functions-printf, scanf functions-user defined function –local and global variables –parameter for argument-functions with multiple parameters-built-in C library functions.

Unit – IV

Pointers: Introduction to pointers and indirection-concept of pointer-the indirection pointer-Strings: Handling literals-static and auto storage classes-sprintf, strcpy, strcat, strlen, sscanf, strcmp functions-size of operator-labels and go-structures: introduction—period operator-initializing-passing a structure by reference.

Unit - V

Standard input output files: Introduction-put char and get char functions-putc, getc functions-EOF definition-fopen,fclose,fprintf,fscanf functions-files type and stdin,stdout constants –typedef-register and extern storage class.

Book for study

     C programming made easy   : R.Rajaram,Scitech Publications,Chennai

Books for Reference

     Let us C   : Yashvanth Kanethkar, BPB Publications,New Delhi
     Exploring C,   : Yashvanth Kanethkar, BPB Publications,New Delhi
     Programming in ANSI C,   : E.Balagurusamy, Tata Mc-Graw Hill

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DEPARTMENT OF COMMERCE
Centre for Higher research
P.G. Diploma in Computer Application

C – PROGRAMMING LAB

Semester:	**Hours/Week :**
Sub. Code:	**Credit :**

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Objective:

12. To Create a Program to Checking whether the given number is odd/even.

13. To Create a Program to displaying the class obtained by a student.

14. To Create a Program to Biggest of three numbers.

15. To Create a Program for Arithmetic Operations.

16. To Create a Program to Checking Whether the given number is palindrome or not.

17. To Create a Program to Simple Interest Calculation.

18. To Create a Program To Swap two numbers using call by reference

19. To Create a Program to Calculate the E.B bill using files.

20. To generate a student mark statement using structure.

21. To create a program for multiplication table generation using array.

22. To create a program for matrix multiplication using pointers.

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G. Diploma in Computer Application

JAVA PROGRAMMING

Semester: **Hours/week   :**
Sub. code: **Credit   :**

Objective:

Unit – I

Object Oriented Programming- A Simple Program- Lexical Issues-The java Class Libraries- The Simple types-Literals- Variables- Type conversion and casting-Arrays.

Unit – II

Operators- control statement- Class Fundamentals- Declaring Objects-Introducing Methods-Constructor-this keyword.

Unit – III

Overloading methods- Using object as parameters-Return Objects-Recursion- Using Command Line Arguments.

Unit – IV

Inheritance Basics- Using super- Creating a multilevel hierarchy-method overloading-Interfaces.

Unit – V

String Handling- The string constructors- String length- Special String Operations-Character Extraction- String comparison-Searching String- Modify a String.

Book for study

The complete References Java2   : fourth Edition-Herbert Scheldt-
                                          Tata McGraw – Hill Edition.

YADAVA COLLEGE,(Autonomous),MADURAI-14.
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G.Diploma in Computer Application
JAVA PROGRAMMING LAB

Semester: **Hours/week   :**
Sub. Code: **Credit   :**

_____

Objective:

1) Add two numbers using class.

2) Create a function over loading.

3) Find simple interest using constructor.

4) Create a java program using switch case

5) Create a class for students table using over riding.

6) Display the grade using multilevel inheritance.

7) Generate the Fibonacci series using while loop

8) Create a program using Array concept.

9) Create a program using overloading constructors

YADAVA COLLEGE (Autonomous),MADURAI-14.
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G.Diploma in Computer Application

RELATIONAL DATABASE MANAGEMENT SYSTEM

Semester: **Hours/Week:**
Sub. Code: **Credit:**
_____

Objective:

To provide a thorough knowledge of the back-end environment and working knowledge in Database.

Unit I

Introduction to RDBMS-create table-modifying the structure of tables-Insertion of data into tables-Updating the contents of a table-deleting operations

Unit – II

The many faces of the SELECT command –Data Constraints Null value, Primary Key, Unique key, Check-Logical operators-Range Searching

Unit – III

Pattern matching –oracle function: set Avg Min, Count, Max, Sum, ABS, Power-Grouping Data FROM TABLES IN SQL -Manipulating Date in SQL.

Unit – IV

Indexws-Views-Joins-subquries-computations in Expressions Lists used to select Data-Renaming columns used with expressions List.

Unit – V

PL\SQL: Introduction-The PL\SQL syntax-Data types-understanding the PL\SQL Block structure-Cursors-oracle Triggers-Oracle transactions: Commit, Rollback, Savepoint.

Book for study

Oracle-7 The complete Reference   : IVAM Bayross,BPS,New Delhi.1995.

Books for reference

Understanding Oracle	: James T.Berry,Joseph G. Lateer,
BPB Publications	
The Complete Reference Oracle 8i,	: Kevin Loney, George koch,
	Tata Mc-Graw Hill

YADAVA COLLEGE (Autonomous),MADURAI-14.
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G.Diploma in Computer Application

RELATIONAL DATABASE MANAGEMENT SYSTEM LAB

Semester: **Hours/Week :**
Sub. Code: **Credit   :**
_____

Objective:

7.   Program using conditional control, iterative control and sequential controls.

8.   Program Exception Handling.

9.   Create a Table with all important constraints.

10.   Apply the queries in a table EMP.

11.   Drop,Select,Update,Delete Command

12.   String functions in a Table student

13.   Set Parent-child relations among two Tables.

14.   Write a PL/SQL program to display in alphabetical order by ename.

15.   Write a PL/SQL program to implement three pre-defined exception

16.   Write a PL/SQL program to implement user defined exception.

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G. Diploma in Computer Application

COMPUTERIZED ACCOUNTING SOFTWARE

Semester:	**Hours/Week :**
Sub. Code:	**Credit :**

_____

Objectives:

To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in accounting software.

Unit – I

Introduction Accounting: Accounting – feature – Introduction to tally fundamentals – feature of tally – tally screen components – mouse or keyboard conventions – maintaining company data – basic company details – function key – configuration key.

Unit – II

Tally Accounting: the Chart of Accounts: Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – To understand the concept of groups – create – Display – alter – Single – Multiple – ledgers – Display alter single – multiple.

Unit – III

Feature of Tally: Accounting Feature: Accounting Vouchers Tally – inventory Feature: inventory Voucher – Maintaining Stock Details: Inventory accounting with tally – create - displaying and altering stock groups – creating multiple stock categories and stock items – displaying and altering stock categories – creating unit of measure – displaying and altering units of measure – displaying and altering stock godowns.

Unit – IV

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing – payroll management – statuary Feature – VAT.

Unit - V

Displaying and Reporting : Display Books of Account and Statement of Accounts – Inventory report.

Book For study:

Accounting with Tally : K.K. Nadhani,

Books for Reference:

Tally Accounting Software   : S.Palani Vel, Margham Publications

Tally ver.9   : Nellai Kannan, Nels Publications.

YADAVA COLLEGE(AUTONOMOUS), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G. Diploma in Computer Application

COMPUTERIZED ACCOUNTING SOFTWARE LAB

Semester   : II   **Hours/Week : 2**
Sub. Code   :   **Credit   : 2**
_____

Objectives:

1. Solve any one Final A/c program through tally.
2. Solve the any one final accounting with Opening Stock and closing stock.
3. List out the accounting function keys and inventory function keys.
4. Solve the problems of debit note and create notes.
5. Take any one warehouse as example and apply the inventory concept in it.
6. Develop a voucher for any one concern.
7. Solve any one balance sheet program through tally.
8. Solve cost category summary using cost centre and cost category.
9. Solve a problem in Bill of Material
10. Solve a problem using Multi Currency
11. Solve a problem using a Bill of Reconciliation Statement.
12. Solve a problem using a Bill Wish Details.
13. Solve Details problem using a Order Processing.

YADAVA COLLEGE(Autonomous),MADURAI-14.
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G.Diploma in Computer Application

SOFTWARE ENGINEERING

Semester:	**Hours/Week :**
Sub. Code:	**Credit :**

_____

Objective:

To gain knowledge about software engineering principles and concepts.

Unit – I

Some definitions-project size categories-quality and productivity factors- managerial issues-planning software project. Defining the problem –Developing a solution strategy-planning the development phase – planning the organization structure

Unit – II

Software Cost Estimation: Software cost Estimation Technique Staffing level estimation-Estimating software Maintenance cost.

Unit – III

Software Design: fundamental Design concepts-Modules and modularization criteria Design notations-Design Techniques-Real time and Distributed System Design –Test plan Design Guidelines.

Unit – IV

Verification and Validation Technique: Quality Assurance-Walkthroughs and section-Unit testing and debugging-System Testing-Formal Verification.

Unit – V

Software Maintenance: Enhancing maintainability during development-Managerial aspects of Software maintenance-Configuration Management-Source Code metrics.

Book for study:

Software Engineering : Richard Fairley, TATA McGraw -Hill, New Delhi 2002.

Books for Reference:

Fundamentals of Software Engineering : Carlo Ghezzi,Mehsi Jazeyeri,
Dino Mandrioli, Prentice Hall India

Software Engineering, : Roger S.Pressman,
Tata Mc-Graw Hill,NewDelhi

Software Engineering, : A.A.Puntambekar,
Technical Publications,Pune

COMPUTER NETWORKS

Semester:	**Hours/Week :**
Sub Code:	**Credit :**

_____

Objective:

Unit – I

Introduction: Uses of Computer Networks-Network Hardware and Software-OSI Reference model, Examples of Network Structures.

Unit - II

Physical Layer: Transmission Media, Wireless Transmission, Communication satellites, and the telephone system.

Unit – III

Data Link Layer: Data Link Layer Design issues, Error detection and correction, elementary data link protocols, sliding window protocol, the channel allocation problem, multiple access protocols, csma & collision free protocols.

Unit – IV

Network Layer: Network layer design issues-routing algorithms, shortest path, flooding, hierarchial and broadcast, Transport Layer: the Transport services, elements of transport protocols.

Unit – V

Application Layer: DNS, Security, E-mail, WWW, Multimedia.

Book for Study:

Computer Networks : 4th edition, Andrew.s.
Tanenbaum -PHI Publication.

Books for Reference:

Telecommunication Network design Algorithms : Aaron Kershenbaum,
TATA McGraw-Hill.
Data and Computer Communication : William Stallings -PHI Publication.

YADAVA COLLEGE,(Autonomous),MADURAI-14.
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G.Diploma in Computer Application

ASP.NET PROGRAMMING

Semester: **Hours/week   :**
Sub-Code: **Credit   :**
_____

Objectives:

UNIT – I

Introduction -.net Framework-Learning the .NET Framework-Data types-Declaring variables-scope and Accessibility-Variable operation-Object based manipulation

UNIT – II

Basic about classes-Value types Conditional Structures-Loop Structures-Functions and Subroutines and reference types-Setting up ASP.NET and IIS-IIS Manager-Installing ASP.NET-Migrating from ASP.NET.

UNIT – III

ASP.NET Applications-Code behind-The Global .asax Application file-Understanding ASP.NET Configuration

UNIT – IV

Web controls-Web control classes-Autopostback and web control events-Validation controls-A simple validation example-Understanding regular expressions-Other rich controls.

UNIT – V

Overview of ADO.NET-Characteristics of ADO.NET Object model-Creating a Connection-The connection string-SQL Server integrated authentication-Other connection string value-Connection string tips-Making the connection.

Book for study:

"The Complete Reference ASP.NET"   : Matthew MacDonald.

Unit I- Chapter 1, 2, Unit II-Chapter 3, 4,
Unit III-Chapter 5, Unit IV Chapter 7, 9,
Unit V-Chapter 12, 13.

YADAVA COLLEGE (Autonomous),MADURAI-14.
DEPARTMENT OF COMMERCE
Centre for Higher research
P.G.Diploma in Computer Application

ASP.NET PROGRAMMING LAB

Semester: **Hours/week   :**
Sub-Code: **Credit   :**
_____

Objective:

1)   Write an .aspx program to using the Basic controls

2)   Write an .aspx program to Mathematical functions.

3)   Write an .aspx program to Calculator

4)   Write an .aspx program to panel control and page post back

5)   Write an .aspx program to Create Cookies and retrieve the program.

6)   Insert, update, and delete records using database connection.

7)   Write an .aspx program to retrieve data using Grid control.

8)   Write an .aspx program to validation summary control

9)   Write an .aspx program to regular expression and field validation control

10)   Write an .aspx program to load a html file using web creation

YADAVA COLLEGE(Autonomous), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher Research

PG-DIPLOMA COURSE IN RETAILING AND RURAL MARKETING
(PART-TIME)

(This new course will be effective from the academic year 2015-16)

Regulations:

1. Admission: Admission to this two-year-Diploma course in Retailing and Rural Marketing (Part-time), shall be opened to candidates who possess a degree of any discipline of Madurai Kamaraj University or any other degree recognized by this university.

2. Duration: This course of study shall extend over a period of two years (Part-time) with minimum number of class hours being 180 hours.

3. Medium: Instruction will be through English medium.

4. Attendance: No candidate shall be admitted to the university examinations unless He / she attended not less than 75% of the total attendance and have produced a certificate from the head of affiliated institutions carrying that his/her conduct has been satisfactory.

5. Scheme of Examinations:

(i) This PG-Diploma Course shall consist of 4 Papers of 45hours for each paper totaling 180hours(4X45)

(ii) Each paper carrying a maximum mark of 100 is divided into 25from internal and 75for external in the university examinations:

(iii) The candidate will write the first two papers at end of the first year and the remaining two papers at the end of the second year.

(iv) There is no internal minimum mark.

(v) But there is external minimum. Out of 75marks; the candidate must score a minimum of 25 marks in each paper to declare 'Pass' in the university examinations.

(vi) The teacher who takes the class must give internal assessment marks. The internal marks distribution is given below:-
   (a)Assignment   - 5marks
   (b)Attendance   - 5marks
   (c)Performance in model tests   - 15marks
   Total   - 25marks

(vii) Out of 100marks (25+75), a candidate who has scored 40 marks (both internal and including external minimum) may be declared to have passed the university examinations;

(viii)   Classification of successful candidates:

   a) All papers will be considered for classification
   b) Out of 400marks (i) those who have secured 40% and above but below 50% may be declared to have passed in third class.
   c) Those who have secured 50%and above but below60%may be declared to have passed in second class.
   d) Those who have secured 60%and above may be declared to have passed in first class.

YADAVA COLLEGE(Autonomous), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher Research

PG-DIPLOMA COURSE IN RETAILING AND RURAL MARKETING
(PART-TIME)

(This new syllabus will be effective from the academic year 2015-16)

S.No.	At the end of	Subject	Max. Marks (internal)	Max. Marks (External)	Pass Max. Marks	Total Marks
1.	First Year	Business Environment	25	75	40	100
2.	First year	Marketing Management	25	75	40	100
3	Second year	Retail Organisation and Management	25	75	40	100
4	Second year	Rural Marketing	25	75	40	100

BUSINESS ENVIRONMENT

Objective:

To enable the students to learn the different concepts of Business Environment.

Unit -I

Introduction to Business Environment – Components of Business environment – Business strategy and its relation to environment.

Unit –II

Political environment – Introduction – meaning – effects of political ideologies – Dangers of frequents changing political leadership – Social and Cultural environment –meaning of culture and society, cultural environment – social environment – impact of foreign culture.

Unit –III

Economic environment – Introduction -meaning – economic development – Five year planning in India – types of economic system – economic indicators – industrial policy.

Unit –IV

International environment – meaning – concept – globalization – world bank – international monetary fund(IMF) – The general agreement on tariffs and trade(GATT) – The world Trade Organization (WTO) Social Responsibility of Business – Meaning – Concept – various areas of Social Responsibilities – views on social responsibility – Social Audit.

Unit –V

Natural environment – meaning – concept – various aspects of the natural environment – impact of the natural environment in the future pollution – environment management - Benefits of pollution prevention - Barriers to population.

Books for study:

    Business Environment   : Namita Gopal

                                       Tata Mc Graw Hill Company, New Delhi – 2013

Books for Reference:

    Business Environment   : S. Sankaran, Margham Publication,

                                         Chennai - 2013

    Business Environment   : Dr. K. Chidambaram and Dr. V. Alagappan,

                                         Vikas Publishing House – 2012,

    Business Environment and policy   : Francis Cherunilam

    Business Environment of

    the seventies   : Wilsin , Dundel

YADAVA COLLEGE (Autonomous), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher Research

PG-DIPLOMA COURSE IN RETAILING AND RURAL MARKETING
(PART-TIME)

MARKETIMG MANAGEMENT

Objective:
    To equip the students with the fundamentals of marketing management.

Unit-I
    Introduction: Nature scope objectives of marketing-definition-importance of marketing-Marketing concept and its evolution-marketing mix.

Unit-II

Product: Meaning –definition-product planning and development-new product development of new product-features and defects-product mix-productlife cycle-product line and mix strategies.

Unit-III

Price: Meaning –definition-objectives-factors affecting pricing-methodsand types of pricing.

Unit-IV

Promotion: Meaning –the definition –importance-elements-of promotional measures-window display –coupons-premium offer-contest –trade fair and the like –their advantages and disadvantages.

Unit-V

Physical distribution:Meaning –importance-channels of distribution-middleman.Merchant agent-factors affecting the selection of a suitable channel-Whole saler –retailer-merits and demerits and suitability.

Book for study:

Marketing   : N.Rajan nair,sultan and sons, New Delhi - 2012

Books for reference:

Marketing management	: C.Memoria and joshi, Kitab Mahal, New Delhi - 2000
Modern Marketing	: R.S.N. Pillai&Bhagavathi,
	S.Chand & Co. New Delhi - 2011
Marketing	: Dr. L. Natarajan,
	Margham Publication, Chennai - 2012
Principles of marketing	: Philip Kotler and Gray Armstrong,
	Prentice Hall, New Delhi, 10th Edition - 2008

YADAVA COLLEGE (Autonomous), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher Research

PG-DIPLOMA COURSE IN RETAILING AND RURAL MARKETING
(PART-TIME)

RETAIL ORGANISATION AND MANAGEMENT

Objective:
  To expose the students to various aspects of retail management and assist them to acquire the required skills.

Unit – I
  Retailing as an Activity and to Retail Marketing: Importance – opportunities – Retail, Retailer, Retailing – Functions – Difference Between Retailer and Wholesaler – The Dynamic

Nature of Retail change – Environmental Theories, Cyclical Theories –Retail Marketing: Disintermediation – Need for a Strategic Approach in Retailing – Kinds of Loyalty – Relationship Marketing – Communication Programmes – The Development of Marketing –Definition and Concept of Marketing – Features of Marketing – Retail Marketing and Sales – Marketing vs Selling – Marketing Management Tasks – Marketing System – The Marketing Environment of the Company – Alternative Business Philosophies – i) Product – Oriented Retailing (ii) Market – oriented Company Approach, iii) Integrated Company Approach – Key Approachess to Deal with markets in a Systematic Way.

Unit – II

Consumer Behaviour and Retail Operation: Buying process – Role of Consumers – Store choice – Main Theories of Consumers Behaviour- Retail Buying Process – Types of Building Decision Processes – Different Product Categories and Purchase Involvement –Influences on The Consumption process –Motivation Theory- Socio-Economic Categories – Role and Family influence – The Role of Children in the Consumer Buying Behaviour Process. Retail Marketing Mix and the Retail product and Merchandise Management: Marketing Mix – Meaning and Definition, Elements – Marketing Mix for Retail Product, Retail Services – Target Markets – Components of Retail Marketing Mix: The Retail product – Store Layout, Atmospherics – Merchandise Management – Methods of planning and Calculating Inventory levels.

Unit – III

Retail pricing Retail promotion: Price – Importance of Retailer's pricing policy – Requisites for an effective pricing policy – price sensitivity – Factors Affecting Price Sensitivity – Factors influencing Retail pricing – concept of Retail promotion – Advertising: Feature types of Advertising – Strategies – push strategy – pull strategy – sales promotion – Relationship marketing and Loyalty schemes – personal selling ; importance – Public Relations – Retail logistics And Distribution: Concept of Distribution system – Supply chain structures; - importance – Distribution Logistics and stock control – Retail Logistics – Internet and Direct distribution systems.

Unit –IV

Methods and Approaches to Retail Strategy Marketing planning; Retail planning – Marketing plan – Retail Market Segmentation – step in selection of Target Market – providing an effect marketing – mix strategy. Retail location strategies and Decision: selection of Location site – factors to be considered while taking location decisions – Leasing of a retail outlet.

Unit-V

The Application of IT to Retail Marketing: Application of IT in Retailing –Business E - Commerce and data communications: E-Commerce and EDI, Trading Exchange and E – Tendering, Extranet, Intranet-Electronic Retailing. Consumerism and Ethics in Retailing: Concept of Consumerism –Unfair methods of competition –Rights of Retailers and consumers- Need for protection of children : Product Misuse and safety issues- Green Issues –Social Marketing Approach-Corporate social Responsibility of a business –International Retailing –

Future of retailing: Improved Consumer understanding –dimensions of retail customer care – Emerging Trends in IT:Robotic Technology- possible areas of change.

Book for Study:

Retail Marketing   : M. Inbalakshmi, Kalyani Publishers,

Book for Reference:

Retail Management   : Gibson G. Vedamani
Retail Marketing Management   : David Giulbert
Retail Management   : Swapna Pradhan

YADAVA COLLEGE(Autonomous), MADURAI-14
DEPARTMENT OF COMMERCE
Centre for Higher Research

PG-DIPLOMA COURSE IN RETAILING AND RURAL MARKETING
(PART-TIME)

RURAL MARKETING

Objective:

To facilitate the students to acquire knowledge on rural marketing.

Unit-I

Introduction-rural marketing-Concept and scope-Nature of Rural Market- Taxonomy of Rural Market-Attractiveness of Rural Market-Rural Vs .Urban Marketing -The implication: Value

added Rural Marketing –Rural Market segmentation-Degrees of segmentation-Guides to Effective Segmentation-Bases of Segmentation-Targeting –Positioning.

Unit-II

Product strategy: Product-Meaning – classifications -Significance of Product Strategy-Scope- Product Mix Decisions –Product item Decisions-Competitive Product Strategies.

Unit-III

Pricing Strategy: Pricing-Meaning- Significance- Pricing objectives- Pricing policy –pricing Strategies.

Unit-IV

Promotion Strategy: Promotion –Meaning- importance- Promotion Mix-elements-personal Selling-Advertising-Exploring Media-Profiling Target Audience-Designing Right Promotion Strategy-Promotional Campaigns.

Unit-V

Distribution Strategy: Distribuition –meaning-importance- Channels The old set up –The New players-New Approaches.

Book for Study:

Rural Marketing(teal and cases)   : C.S.G. Krishnamacharyalu and
                                          Lalitha Ramakrishnan, Pearson
                                          Education , New Delhi

Books for Reference:

Rural marketing   : R. Krishna Murthy.

YADAVA COLLEGE (Autonomous), MADURAI – 625 014
DEPARTMENT OF COMMERCE
(Self Financing Course)
B.Com., (Retail Marketing)

Choice Based Credit System (CBCS) – Blue Print for those who joined in June 2015 (Batch 2015 – 2016)

Subject		Semester – I			Semester – II			Semester – III			Semester – IV			Semester – V			Semester – VI			Total Credit
		No	Hr	Cr	No	Hr	Cr	No	Hr	Cr	No	Hr	Cr	No	Hr	Cr	No	Hr	Cr	
Part I		1	5	**3**	1	5	**3**													**6**
Part II		1	5	**3**	1	5	**3**													**6**
Part III	Core	2	11	**9**	2	11	**8**	4	21	**16**	4	21	**16**	4	22	**18**	4	23	**19**	**86**
	Allied I	1	5	**3**	1	5	**4**													**7**
	Project/ Elective/ Allied II							1	5	**3**	1	5	**3**	1	6	**5**	1	5	**3**	**14**
Part IV	Environmental Studies	1	2	**2**																**2**
	Value Based Education				1	2	**2**													**2**
	Non Major Elective							1	2	**2**	1	2	**2**							**4**
	Skill Based Elective	1	2	**2**	1	2	**2**	1	2	**2**	1	2	**2**	1	2	**2**	1	2	**2**	**12**
Part V	PE/ NCC/ NSS/ EXT																		**1**	**1**
Total Papers and Hours Per Semester		7	30	**22**	7	30	**22**	7	30	**23**	7	30	**23**	6	30	**25**	6	30	**25**	**140**
Grand Total (140 + 12)																				**152**

DEPARTMENT OF COMMERCE
(Un-Aided Course)

C.B.C.S. SYLLABUS
(w.e.f. 2015-16)

B.Com., (Retail Marketing)

YADAVA COLLEGE
(An Aided Autonomous Co-Educational Institution)
(Nationally Re-Accredited (2nd Cycle) with 'A' Grade by NAAC)
Affiliated to Madurai Kamaraj University
Thiruppalai, Madurai – 625 014.
Tamil Nadu, SOUTH INDIA.

Yadava College (Autonomous)
(Accredited with 'A' Grade by NAAC)
Govindarajan Campus, Thiruppalai,
Madurai – 625014

Regulations and syllabus for Degree of Bachelor of Commerce (Retail Marketing)
Under CBCS
(This will come into force from the academic year 2015 – 2016)

Qualification for Admission:

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

Duration of the Course:

The students shall undergo the prescribed course of study for a period of three academic years
(Six semesters).

Medium of the Course   :   English

Subjects of Study:

Part I	:	Business Organisation.
		Business Communication.
Part II	:	English
Part III	:	Core / Allied / Elective.
Part IV	:	Environmental Studies / Value Education / Non-Major Electives
		/ Skill based Elective
Part V	:	Physical Education / NSS / NCC / Extension Activities.

Blue Print of the Question Paper

Section	Type of Questions (Open Choice)	Number of Questions	Number of Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
Total Marks				**Total**	**75**

TOTAL NUMBER OF PAPERS, MARKS AND CREDITS

Part	No. of Papers	Marks	Total Marks	Credits
I	2	100	200	6
II	2	100	200	6
III Core				
Theory	19	100	1900	82
Project	1	100	100	4
Allied				
Theory	1	100	100	3
Practical	1	100	100	4
Elective				
Theory	4	100	400	14
IV				
Environmental Studies	1	100	100	2
Value Education	1	100	100	2
Non Major Elective	2	100	200	4
Skill Based Elective	6	100	600	12
V				
Physical education/ NSS/ NCC/ Extension activities				1
Total	**40**	**(40x100)**	**4000**	**140**

Overall Passing Minimum : 40%

External Minimum   : 36%

Internal

          Test   20

          Assignment   5

                              25

Part of the Paper	Sub. Code		Title of the Paper	Ins. Hrs. Week	Dur / Hrs	CIA	Ext. Marks	Total	Credits
**SEMESTER – I**
I			Business Organisation	5	3	25	75	100	3
II			English – I	5	3	25	75	100	3
III		Core	Financial Accounting – I	6	3	25	75	100	5
			Marketing Management	5	3	25	75	100	4
		Allied	Business Economics	5	3	25	75	100	3
IV		SBE	Environmental Studies	2	3	25	75	100	2
			Communicative English – I	2	3	25	75	100	2
colspan="4"	**Total**	30					22
**SEMESTER – II**
I			Business Communication	5	3	25	75	100	3
II			English – II	5	3	25	75	100	3
III		Core	Financial Accounting – II	6	3	25	75	100	5
			Advertising and Sales Promotion	5	3	25	75	100	3
		Allied	MS – Office Practical	5	3	25	75	100	4
IV		SBE	Value Education	2	3	25	75	100	2
			Communicative English – II	2	3	25	75	100	2
colspan="4"	**Total**	30					22
**SEMESTER – III**
III		Core	Financial Accounting – III	6	3	25	75	100	5
			Business Statistics	5	3	25	75	100	4
			Retail Development	5	3	25	75	100	4
			Retail Buying	5	3	25	75	100	3
		Elective	Principles and Practice of Insurance	5	3	25	75	100	3
IV		NME	Retail Marketing – I	2	3	25	75	100	2
		SBE	Soft Skill	2	3	25	75	100	2
colspan="4"	**Total**	30					23
**SEMESTER – IV**
III		Core	Partnership Accounts	6	3	25	75	100	5
			Business Mathematics	5	3	25	75	100	4
			Retail Franchising	5	3	25	75	100	4
			Mobile Commerce	5	3	25	75	100	3
		Elective	Banking Law and Practice	5	3	25	75	100	3
IV		NME	Retail Marketing – II	2	3	25	75	100	2
		SBE	GK	2	3	25	75	100	2
colspan="4"	**Total**	30					23

			SEMESTER – V						
			Income Tax –I	6	3	25	75	100	5
			Costing	6	3	25	75	100	5
III		**Core**	Retail Logistics and Supply Chain Management	5	3	25	75	100	4
			Retail Branding	5	3	25	75	100	4
	Elective		Company Accounts	6	3	25	75	100	5
IV	**SBE**		Communicative English – III	2	3	25	75	100	2
			Total	**30**					**25**

			SEMESTER – VI						
			Income Tax – II	6	3	25	75	100	5
			Management Accounting	6	3	25	75	100	5
III		**Core**	Retail Environment	6	3	25	75	100	4
			Project	5	--	40	60	100	4
	Elective		Auditing	5	3	25	75	100	4
IV	**SBE**		Communicative English – IV	2	3	25	75	100	2
V			Physical Education / NCC / NSS / Extension Activities						1
			Total	**30**					**25**
Total (22 + 22 + 23 + 23 + 25 +25)									**140**
Self Study Paper (4 Papers x 3 Credits)									**12**
Grand Total									**152**

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BUSINESS ORGANIZATION

Semester : I	**Hours/Week: 5**
Sub. Code :	**Credit : 3**

Objective:
> *To enable the students to acquire knowledge on the fundamentals of Business Organization.*

Unit – I

Definition of Business – Objectives of modern business – Essential characteristics of business – Business Vs Profession – Qualities of a successful businessman – Promotion of a business enterprise – Stages in promotion – Problems in promotion.

Unit – II

Forms of Business Organization - Sole Trader – Partnership – Limited Liability Partnership – Joint Stock Companies – Public utilities – Public Enterprises – Co-operative Organization.

Unit – III

Location of Industries – Factors influencing location – Primary factors – Secondary factors – Plant Layout – Measurement of Size of business units – Factors influencing the size – Economics of Large scale business – Optimum firm – District Industries Centre – SIPCOT.

Unit – IV

Company: Meaning – Definition – Features – Types – Company Management – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions – Ascertaining the sense of the house.

Unit – V

Government and Business – Government regulations – General Regulations of Business activity - Industrial Policy in India – Public Enterprises – Rationale – Case against public enterprises – Organization of public enterprises – Problems of administration – Pricing Policy – Public utilities – Characteristics – Special problems.

Book for Study

Fundamentals of Business Organization & Management : Y.K. Bhushan

Books for Reference

Business organization and management : M.C. Shukla
Business and Society : P.K. Ghosh & G.K. Kapoor

An outline of Business Organization and Management   : J.P.Bose

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FINANCIAL ACCOUNTING – I

Semester : I	Hours/Week: 6
Sub. Code :	Credit : 5

Objective:

To acquire knowledge on the fundamental concepts and practical problems in Financial Accounting.

Unit – I

Introduction to Accounting: Definition of Accounting – Attributes and steps of Accounting – Objectives of Accounting – Methods of Accounting – Double Entry System – Types of Accounts – Accounting rules.

Unit – II

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

Unit – III

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonor of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

Unit – IV

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma – Bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

Unit – V

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straight-line method – Diminishing balance method - Annuity Method.

Book for Study

Advanced Accountancy   : T.S. Reddy, A. Murthy

Books for Reference

Advanced Accountancy	:	R.L.Gupta and M.Radhasamy
Advanced Accountancy	:	S.P.Jain ad K.L.Narang
Advanced Accounts	:	M.C.Shukla, T.S.Grewal and S.C.Gupta

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MARKETING MANAGEMENT

Semester : I   **Hours/Week: 5**
Sub. Code :   **Credit : 4**

Objectives:

To help students to understand the concept of Marketing and its applications. Also to expose the students to the latest trends in marketing.

Unit-I

Introduction to Marketing – Definition, Nature, Scope and Importance of Marketing, Approaches to the Study of Marketing and Economic development, traditional and modern concept of Marketing – Functions of Marketing.

Unit-II

Marketing Environment (Micro and Macro) (Analyzing needs and trends in the macro environment – demo graphic, economic natural, technological, political – legal, socio cultural environment) Marketing Mix – The elements of marketing mix market segmentation: Base for market segmentation, Requisites of sound marketing segmentation – Market Targeting strategies – Positioning – Undifferentiated marketing – Concentrated marketing.

Unit-III

Classification of products, product mix decision – Product line, product addition and deletion, Product life cycle, Product Planning, New product development process – Strategies – Branding – Packaging.

Unit-IV

Pricing objectives, price determination, factors influencing policy, method of pricing policies and strategies.

Unit-V

Definition – Need – Channel design decision – Channel management decision – factors affecting channels, Types of Marketing Channel.

Book for Study

        Marketing Management   : Philip Kotler

Books for Reference

        Marketing Management   : J.C. Gandhi
        Marketing   : William M. Pride and O.C. Ferrell
        Fundamental of Management : Standon W.J. Etzal Michael & Walker

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BUSINESS ECONOMICS

Semester : I	**Hours/Week: 5**
Sub. Code :	**Credit : 3**

Objectives:

        To help students to understand the concept of Business Economics. Also to expose the students to the latest trends in Business Economics.

Unit-I

        Definition of Economics and Managerial Economics – Nature and Scope of Managerial Economics – Economics and Managerial Economics Differentiation – Functions of Managerial Economics.

Unit-II

        Objectives of Modern Business Firm – Five fundamental concepts.

Unit-III

        Meaning of demand – Law of demand, types of demand (Income, cross price) factors determining demand – Meaning of Elasticity of demand – measurement of Elasticity demand.

Unit-IV

        Sales forecasting – Meaning, factors involved, short term and long term forecasting methods of forecasting, for an established product and new product.

Unit-V

Malthusian theory of population and optimum level of population profit planning – Profit forecasting – Pricing policies, methods of pricing policies – Pioneer pricing, skimming pricing, penetration pricing.

Book for Study

Managerial Economics   : Dr. N. Srinivasan

Books for Reference

Business Economics   : K.P.M. Sundharam & E.N. Sundharam
Managerial Economics
(Analysis, Problems and cases)   : P.L. Mehta
Economic Analysis   : K.P.M. Sundharam & E.N. Sundharam
Comprehensive Managerial Economics : P.L. Mehta

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BUSINESS COMMUNICATION

Semester   : II
Hours/Week: 5
Sub. Code :   **Credit**
: 3

Objective:
   To enable the students acquire the written and oral business communication skills.

Unit - I
   Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters: Need – Functions - Kinds -Essentials of Effective Business Letters - Layout.

Unit - II
   Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III
   Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV
   Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V
   Application Letters – Preparation of Resume - Interview: Meaning – Objective and Techniques of various types of Interviews – Public Speech – Characteristics of a good Speech – Business Report Presentations.

Book for Study:

   Business Communication   : N.S. Raghunathan, B. Santhanam

Books for Reference:

   Essentials of Business Communication   : Rajendra Pal
   Business Communication   : Ramesh, MS, & C. C Pattanshetti

Effective Business Communication Concept : Rodriquez M.V

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FINANCIAL ACCOUNTING – II

Semester : II
Hours/Week: 6
Sub. Code :   **Credit**
: 5

Objective:
      To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.

Unit – I
      Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment of Consignment Transactions – Model Journal Entries in Consignor's Books – Books of Consignee –Model Journal entries in Consignee's Books.

Unit – II
      Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting Entries when a separate set of Books is Kept – When separate set of books is not kept – Model Journal entries – Memorandum Joint Venture method

Unit – III
      Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

Unit – IV
      Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

Unit – V
      Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items.

Book for Study

Advanced Accountancy   : T.S.Reddy and A.Murthy

Books for Reference

Advanced Accountancy   : R.L.Gupta and M.Radhasamy
Advanced Accountancy   : S.P.Jain ad K.L.Narang
Advanced Accounts   : M.C.Shukla, T.S.Grewal and S.C.Guptha

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ADVERTISING AND SALES PROMOTION

Semester   : II
Hours/Week: 5
Sub. Code :   **Credit**
: 4

Objective:
　　To make the students understand the importance of advertising and media's role in advertising and sales promotion.

Unit – I
　　Introduction to Advertisement – Meaning and definition – Features – Nature – Scope – Setting advertisement objectives – Functions and benefits of advertising – Advertising agencies – Advertisement campaign.

Unit – II
　　Advertising Media – Direct and Indirect Advertising – Indoor and Outdoor advertising – Classification of Advertising media – Media Planning – Media reach and frequency – Important – factors in determining frequency levels – Factors governing the choice of media.

Unit – III
　　Design and Execution of Advertisements – Message development – Different types of advertisements – Layout – Design appeal – Copy structure – Advertisement production – Print – Ratio, T.V. and Web advertisements – Media research – Testing validity and reliability of Ads – Measuring impact of advertisements.

Unit – IV

Introduction to Sales Promotion – Scope and role of Sale promotion – Definition – Objective sales promotion techniques – Trade oriented and consumers oriented.

Unit – V

Sales Promotion Compaign – Sales promotion – Requirement identification – Designing of sales promotion campaign – Involvement of salesmen and dealers – Out sourcing sales promotion national and international promotion strategies – Integrated promotion – Coordination within the various promotion techniques – Online sales promotions.

Book for Study

Advertising and Salesmanship : P. Saravanavel and S. Sumathi

Books for Reference

Advertising & Sales Promotion : S.H.H. Kazmi, Satish K Batra
Advertising & Promotion   : George E Belch, Miche A Belch
Sales Promotion   : Julian cummings

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MS-OFFICE - PRACTICAL

Semester : II
Hours/Week: 5
Sub. Code :   **Credit**
: 3

Objective:

 To enable the students to obtain knowledge about MS-Office-word-excel-Power Point-Access.

Unit – I

Introduction of DTP – What is DTP – Planning publication – Layout – Graphics – Printing – Thinking in color – Copy writing – Features of DTP.

Unit – II

Ms-word-creating word documents – editing document text enhancement – aligning and formatting – adding list numbers, symbols & date time – replacing and checking text – getting in print – formatting page – working with columns – folders – mail merge – auto save.

Unit – III

Ms-Excel-features-editing cell entry – working with numbers – changing work sheet layout – formatting options – printing in excel – naming range – creating chats – financial & statistical functions.

Unit – IV

Ms-Power point – creating a basic presentation – Building presentation – Modifying visual elements – formatting & checking text – adding objects – applying transition – animation effects & linking – taking the show.

Unit – V

Ms-Access – Planning & creating tables – modifying tables – creating queries – creating the RDBMS.

Book for Study

MS-Office 2000   : Gini Courter, Annette Marquis, BPB Publications,
                                     New Delhi – 110 001.

Books for Reference

The Essential page maker 5   : Carlo Rose, Rita Lewis – Prentice Hall India.
Office 2000 Made Easy   : Alan neibauer – Tata Mc-Graw Hill
Ms-Power Point 2000 Fast & Easy   : Coleta Witherspoon – BPB Publications.

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FINANCIAL ACCOUNTING – III

Semester : III
Hours/Week: 6
Sub. Code :   **Credit**
: 5

Objective:

To familiarize the students with the accounting practices of Royalty Accounts, Insolvency Accounts, Hire Purchase and Installment Purchase Systems, Branch and Departmental Accounting

Unit – I

Royalty Accounts: Accounting Treatment – Specimen Journal entries – Sub-lease – Meaning – Accounting treatment.

Unit –II

Insolvency Accounts: Procedure under Insolvency Acts – preparation of Statement of affairs – Preferential creditors – Preparation of deficiency account.

Unit III

Hire Purchase and Installment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Installment purchase system – Accounting treatment.

Unit – IV

Branch Accounts: Dependent Branches – Accounting in respect of dependent branches – Debtors system – When goods are invoiced at cost.

Unit – V

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

Book for Study

Advanced Accountancy   : T.S.Reddy and A.Murthy,

Margham Publications, Chennai.

Books for Reference

Advanced Accountancy   : R.L.Gupta and M.Radhasamy
Advanced Accountancy   : S.P.Jain ad K.L.Narang
Advanced Accounts   : M.C.Shukla, T.S.Grewal and S.C.Gupta

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BUSINESS STATISTICS

Semester : III		**Hours / Week** : 5
Sub-Code :		**Credit** : 4

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Objective:
   To enable the students to learn the statistical tools that can be used for making business decisions.

Unit – I
   Introduction: Meaning and definition of Statistics – importance, functions, limitations – Misuse of statistics, statistical survey and collection of data – Sampling and sampling designs, classification – Tabulation – Diagrams – Graphic representation.

Unit – II
   Measures of central tendency – Mean, median, quartiles, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

Unit – III
   Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

Unit – IV
   Correlation analysis – Grouped and ungrouped data – Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Regression in a bi-variate grouped frequency distribution.

Unit – V

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

Book for Study

Statistical Methods   : Dr.K.Alagar, Tata McGraw Hill Publishers, Delhi.

Books for Reference

Business Statistics   : R.S.N.Pillai and Bagavathi
Fundamental of Statistics : S.Gupta
Statistical Methods   : M.Manoharan
Statistical Methods   : S.P.Gupta

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RETAIL DEVELOPMENT

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Semester   : III   **Hours   /   Week : 5**
Sub-Code   :   **Credit : 4**

Objective:
To enable the students to acquire working knowledge in retailing and development.

Unit – I
The retail industry: Introduction – Definition – Place of the retail stores sector in the economy – functions of retailing – trends – demand of retails products and services – theories of retail change – the wheel of retailing – general – specific – the retail life cycle E-tailing.

Unit – II
Retail Organization: Introduction – classification of retail firms, chain stores – co-operative societies – department stores – discount stores – superstores and hypermarkets – organization – culture – organization – management quality – management.

Unit – III

Economies of retailing: Introduction – economies of scale – external economies – internal economies – economies of experience and scope.

Unit – IV

Grand strategies: Introduction – main types of grand strategy – bases of strategy – strategic connections – culture.

Unit – V

International retailing: Introduction – Push factors – pull factors – cross – border trends in Europe–cross–border strategy – cross-border strategy guidelines – strategic methods – international retailers – impact of international retailers.

Book for Study

Retailing an introduction   : Roger Cox Paul Brittain

Books for Reference

Retail Management   : Dr. T.S. Tiwari
Retail Management   : King Publication
Retail Marketing   : S. Banumathy, M.Jayalakshmi

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RETAIL BUYING

Semester : III		**Hours / Week** : 5
Sub-Code :		**Credit** : 3

Objective:
To have knowledge about concepts of retail buying.

Unit – I

Introduction to retail buying: Meaning – the Buyer's role – The scope of the buyer's Role – Duties and Responsibilities of Buyers – Personal Qualifications Qualities, and Abilities for a Buyer Career – The Buyer's Relationship with Management Personnel.

Unit – II

Buying for Traditional Retail Organizations: Department store – Divisions of the Organization – Branch – Store Organization – Chain Stores Organization – Single – Unit Independents.

Unit – III

Buying for discount operations: Classification of major discount organizations – Characteristics of the discount operation – Independent discount Retailers – The Buyer's Role in Purchasing for Discounters.

Unit – IV

Buying for off – Price Retail Operations: Off – Price: Fact of fiction – Making the Purchase – Pricing "off-price" – Indirect Purchase – Traditional – Lists as off – Price purchases.

Unit – V

Buying for off – site Retail operations: Catalog Retailing – Specialty – Catalog Operations – Home Shopping Networks – Tele Shopping.

Book for Study

    Retail Buying   : Jay Diamond, Gerald Pintel

Books for Reference

    Retail Management   : Dr. R.S. Tiwari
    Management   : Michael J. Elzel, Bruce,J Walker, William J.Stanton,Ajay
Pandit
    Retailing an Introduction: Roger Cox Paul Brittain

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PRINCIPLES AND PRACTICE OF INSURANCE

Semester : III	**Hours / Week : 5**
Sub-Code :	**Credit : 3**

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Objective:
   To familiarize the students with the basic principles and practice of insurance.

Unit – I
   Insurance: Introduction – Meaning – Definition – Features – Functions – Types – Evolution – Principles – Importance – Term used in Insurance – Evolution of Insurance Organization – Insurance Organization in India – Profile of Insurance Companies in India.

Unit – II
   Life Insurance: Meaning – Definition – Features – Advantages – Life Insurance Vs Non-Life Insurance – Procedure – Principle of Life Insurance – Procedure – Selection of Risk or Underwriting of Risk – Factors to be considered for Selection of Risk – Method of Treating Sub-Standard Risk – Premium and its Computation – Types of Premium – Factors Affecting Premium – Determination – Method of Premium Calculation – Settlement of Claims.

Unit – III
   Fire Insurance: Meaning of Fire – Meaning of Fire Insurance – Definition of Fire Insurance – Features – Scope – Hazards in fire insurance – Procedure of taking fire insurance polity kinds of fire policies or products – fire policy condition – Rate fixation – method of rate fixation – tariff rates – procedure for settlement of fire claims.

Unit – IV
   Marine Insurance: Meaning – Definition – Kinds of Marine insurance policies – fundamental principles of marine insurance – marine policy condition or clauses in a marine policy – marine losses – marine perils – settlement of marine insurance – document for general average claims.

Unit – V
    Other Insurance: Motor Insurance – personal accident insurance – Mediclaim Insurance Policy – Shopkeeper's insurance – fidelity guarantee insurance.

Book for Study

Element of Insurance   : Dr. A. Murthy, Marghm Publication, Chennai.

Books for Reference

Insurance Law in India   : Venkopa Rao
Marine Insurance   : Smith
Fire Insurance   : Godwin

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PARTNERSHIP ACCOUNTS

Semester   : IV   **Hours/Week:**
6
Sub. Code :   **Credit   :**
5

Objective:
    To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.

Unit – I
        Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – Interest on Drawings – Partners' Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

Unit – II
        Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – premium method – Revaluation A/c – Memorandum Revaluation A/c – Capital accounts.

Unit – III
        Retirement, Retirement Cum Admission & Death of a Partner: Retirement of a Partner – Gaining Ratio – Death of a Partner – Joint life policy – Capital accounts.

Unit – IV
         Dissolution of Firm: Meaning – Modes – Insolvency of a partner – Garner Vs. Murray.

Unit – V
        Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Book for Study

        Advanced Accountancy   :   T.S.Reddy and A.Murthy,
                                                                  Margham Publications, Chennai.

Books for Reference

        Advanced Accountancy   :   R.L.Gupta and M.Radhasamy

| Advanced Accountancy | : | S.P.Jain ad K.L.Narang |
| Advanced Accounts | : | M.C.Shukla, T.S.Grewal and S.C.Guptha |

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BUSINESS MATHEMATICS

Semester : IV   **Hours/Week: 5**

Sub. Code :   **Credit : 4**

Objective:

    To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.

Unit – I

    Elements of set theory: Definition – Symbols – Roster method and rule method – Types of sets – Union and intersection – Subsets – Complements – Difference of two sets – Family of sets – Theories on sets – Venn Diagram – Demorgan's Law.

Unit – II

    Commercial Arithmetic: Simple interest – Compound interest – Annuities – discounting of bills – Profit and loss determination.

Unit – III

    Ratios – Proportions – Variation

Unit – IV

    Probability: theory of probability – Various schools of thoughts – Theorems – conditional probability – Baye's theorem – Mathematical expectations.

Unit – V

    Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

Book for Study

Business Mathematics : Dr. P.C. Sekar, Empee Publication, Madurai.

Books for Reference

Business Mathematics : D.C.San Chetti & V.K.Kapoor
Business Mathematics : P.M.Aggarwal & D.C.San Chetti
Business Mathematics : P.R.Vittal
Business Mathematics : M. Manoharan & C. Elango.

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RETAIL FRANCHISING

Semester : IV	**Hours/Week: 5**
Sub. Code :	**Credit : 4**

Objective:
 To enable the students to learn Retail Franchising.

Unit – I
 Retail Franchising: Introduction to Retailing – Evolution of Organised Retailing – Technology in Retail Business – Recent Trend in Retailing – Meaning of Franchising – Internationalisation of Franchise Operations by US Franchisors – Types of Franchising.

Unit – II
 Franchising as Strategy: Meaning of Strategy – Retailing and Vertical Marketing System – Advantages and Disadvantages of Franchise System.

Unit – III
 Investigating and Evaluating a Franchise: Introduction - Searching for an opportunity – Trade shows and exhibitions – selection of sector/Industry – Criteria for overall evaluation.

Unit – IV

Financial aspects of a franchise: Estimating financial requirements – Arranging Funds – Measuring Financial Performance – Financial Ratio Analysis.

Unit – V

Legal Aspects of Franchising: Law Applicable to Franchising in India – Documentation Required for Franchising – Uniform Franchising Offer Circular (UFOC).

Book for Study

Retail franchising : Manish V Sidhpuria

Books for Reference

Retail Management : Swapna Pradhan
Retail Management : Arif Sheikh, Kaneez Fatima
Retail Management : Barry Berman, Joel R. Evans, MiniMathur

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MOBILE COMMERCE

Semester : IV   **Hours/Week: 5**

Sub. Code :   **Credit : 3**

Objective:

To facilitate the students to acquire the basic knowledge in the field of mobile commerce.

Unit – I

Introduction to mobile commerce – history – concept – benefits – characteristics – differences between e-commerce and mobile commerce – generation – evaluation.

Unit – II

Mobile commerce process: Technology – Attributes – Hardware and Software – Network – Mobile Computing Networks – Infrastructure.

Unit – III

Mobile Commerce Applications: Overview – Application of Financial Tools – Mobile Business 2 Businesses and Supply Chain Application – Mobile Marketing – Advertising and Customer Service.

Unit – IV

Introduction of Location Commerce – Origin and Evaluation – Necessity of Location Based Technology – Network Technology – Barriers to Location Commerce – Infrastructure – An Indian Scenario.

Unit – V

M-Commerce Weaknesses – Obstacles for M-Business Adoption-Usability Problem – Technical Limitations – WAP Limitations – Potential Health Hazards – Limitations of the Wireless network – Limitations Imposed by Mobility – Limitations of the Mobile Computer – WAP Risks – WML Script – Bluetooth – New Security Risks in M-Commerce.

Book for Study

Mobile Commerce : Shiney Chib (Himalaya Publishing House)

Books for Reference

The Complete Reference Internet Millennium Edition: Markaret Lenine Young
Frontiers of E-Commerce : Ravi Kalkota
The Complete Reference HTML : Power

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BANKING LAW AND PRACTICE

Semester : IV   Hours/Week:
5
Sub. Code :   Credit   :
3

Objective:
   To enable the students to learn the theory, Banking Law and Practice.

Unit – I
   Banker and Customer: Origin of Banking – Meaning and definition of Banker – Meaning and definition of Customer – General Relationship between Banker and Customer – Special Relationship.

Unit – II
   Deposits: Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers.

Unit – III
   Negotiable Instruments: Definition – Types – Features – Cheque – Cheque Vs. Bill of Exchange – MICR Cheque – Bouncing of Cheques – Material alteration – Immaterial alteration. Crossing: Meaning – Forms of Crossing – Significance of various forms of crossing - Endorsement.

Unit – IV
   Paying Banker: Meaning – Duties of a Paying Banker – Circumstances for Dishonouring a Cheque – Statutory Protection under Sec. 85 of the Negotiable Instrument Act – Forgery of Customer's Signature – Payment in due Course – Holder in due Course. Collecting Banker: Meaning – Capacity of the collecting banker.

Unit – V
   Loans and Advances: General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cannons of good Banking Security - Various Types of Securities.

Book for Study
   Banking Theory, Law and Practice   : A.V. Ranganadhachary & D.S. Rao

Books for Reference

Banking	: E. Gordon and Dr. K. Natarajan, Himalaya Publishing House, New Delhi.
Banking Law & Practice	: K.P.M. Sundaram & P.N. Varshney.
Practical Banking	: M. Radhasami
Modern Banking Theory	: R.R. Paul
Modern Banking and International Trade	: M.L. Thingam

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B.Com. (Retail Marketing)

INCOME TAX – I

Semester : V	**Hours/week: 6**
Sub-code :	**Credit : 5**

Objective:
     To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.
(Note: Amendments up to Six months prior to the date of Examination)

Unit – I
     Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year – Assessee – Assessment Year – Person – Principal Officer – Resident – Ordinarily resident – Not ordinarily resident – Non-Resident – Deemed income – Capital and Revenue items – incomes exempt from tax.

Unit – II
     Computation of income from salary.

Unit – III
     Computation of Income from house property.

Unit – IV
     Computation of Income from Business or Profession.

Unit – V
     Computation of Income from Capital Gains and Income from other sources.

Book for Study:

Income Tax Law and Practice   : Gaur and Narang.

Books for Reference :

Income Tax Law and Practice   : Vinoth K. Singhania.
Income Tax Law and Practice   : Dinkar Pagare.

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COSTING

Semester : V   **Hours/week: 6**
Sub-code :   **Credit   : 5**

Objective:
    To enable the students to learn the fundamentals of costing and their applications.

Unit – I
    Introduction to costing – meaning of cost and costing – definition – applications of costing – advantages of costing – limitations – installation of costing system – elements of cost – cost classification – cost sheet.

Unit – II
    Material cost control – purchase procedure – requisition – purchase order – Bin Card – stores ledger – methods of stores issue – stock levels – economic order quantity – perpetual inventory system – ABC analysis – VED analysis.

Unit – III
    Labour cost control – introduction – labour costs – personnel department – control over labor costs – Time and Motion study – methods of wage payment – incentive system – Treatment of overtime – Bonus – holiday pay and idle time – overheads – definition – allocation and apportionment of overhead to cost centres. .

Unit – IV
    Process costing – general principles – process losses – normal loss – Abnormal Loss – Abnormal Gain – equivalent production. (Simple problems only)

Unit – V
    Operating Costing – reconciliation of cost and financial profits.

Book for Study:
    Cost Accounting : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana.

Books for Reference :
    Practical Costing : Khanna, Pandey, Ahuja and Arora
    Cost Accounting : Sheldon
    Cost Accounting : J.C. Katyal, T.R. Sikka, N.S. Bhalla and C.B. Gaur

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RETAIL LOGISTICS AND SUPPLY CHAIN MANAGEMENT

Semester : V	**Hours/week: 5**
Sub-code :	**Credit : 4**

Objective:

To facilitate the students to acquire the basic knowledge in the field of Retail logistics and supply chain management.

Unit – I

Retail Logistics: Introduction – Retail Logistics – Performance goals – Order Processing and Fulfilment – Transportation and Warehousing – Inventory Management – Retailer tasks – Inventory Levels – Merchantise Security – Reverse Logistics – Inventory Analysis – Cost Structure in a Retail Logistics – Merchandise Flows – Merchandise Flows in SCM – Specific Logistics issues in Retailing.

Unit – II

Supply Chain Management: Introduction – Meaning – Types of Supply Chains – Supply Chain Length – Supply Chain Width – Integrated Supply Chain – Vendor Management – Retail Automation and Supply Chain Management.

Unit – III

Retail Promotion Strategies: Introduction – Elements of Retail Promotional Mix – Methods of Communicating with Customers – Categories of Sales Promotion – Steps in designing Retail Sales Promotions – Paid Personal Communications include Personal Selling – Unpaid impersonal Communications – Selection of Promotional Mix – Media Selection – Popular Media Vehicles used in the Indian Retail Sector.

Unit – IV

Retail Store Layout and Design: Introduction – Elements of the Store Environment – Store Layout – Types of Store Environment – Store Design – Role of Atmospherics in Retail Strategy – Key Components of Retail Atmospherics – Store Front – Interior Atmospherics.

Unit – V

     Retail Organisation: Introduction – Specifying tasks to be performed – Dividing tasks among Channel Members and Customers – Grouping Tasks into Jobs – Classifying Jobs – Developing an Organisation Chart – Organisation Patterns in Retailing – Classification of Retail Unit – Various Retailing Formats – Methods of Customer Interaction.

Book for Study:

     Retail Marketing: S.Banumathy and M. Jayalakshmi.

Books for Reference :

     Retail Management : Gibson G. Vedamani

     Retailing an Introduction : Roger Cox and Paul Brittain

     Retailing Management : Swapna Pradhan

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RETAIL BRANDING

Semester : V	**Hours/week: 5**
Sub-code :	**Credit : 4**

Objective:

     To facilitate the students to acquire the basic knowledge in the Retail Branding and Promotion.

Unit – I

     Retail Branding: Definition – the Role of Brand in Retail Trade – Advantages of Brand Building to Retailers – Advantages to Consumers – Brand Name – Brand Loyalty – Definition of Loyalty – Types of Store Loyalty – Types of Consumer Loyalty.

Unit – II

     Positioning of a Brand: Objectives of Positioning Strategy – Risks of Poor Positioning – Personality of a Brand – Brand Image – Brand Identity – Brand Awareness – Successful Brands – Own Brands – Types of Own Brands – Advantages of Own Brands – Features of Company Brands.

Unit – III

     Brand Valuation – Financial Evaluation – Financial Value of Brands – Accounting Treatment of Created Brand – Methods of Valuation of Cost of Brands.

Unit – IV

Branding Strategies: Meaning – Criteria of Choosing a Brand Strategy – Offensive Branding – Launching New Products – Defining the Brands Platform – Conditions of Brand Identity – Choosing a Name for a Strong Brand – Brand Architecture.

Unit – V

Decline and Ageing of Brands: Impact of Decline of Brand – Factors for Decline of Brands – When the Brand becomes generic? - The Ageing of Brands.

Book for Study:

Retail Marketing: Dr. L. Natarajan.

Books for Reference :

Product and Brand Management: King's Publication.
Marketing Concepts and Cases : Michael J. Etzel and Bruce J. Walker.

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COMPANY ACCOUNTS

Semester : V	Hours/week: 6
Sub-code :	Credit : 5

Objective:

To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.

Unit – I

Issue of Shares: Equity and preference shares pro-rata allotment – forfeiture – reissue-redemption of preference shares – special entry on issue of debentures – redemption of debentures – underwriting of shares and debentures.

Unit – II

Final accounts – preparation and presentation according to Part – II of Schedule VI of the Companies Act 1956 – Vertical form – profit prior to incorporation.

Unit – III

Amalgamation and Absorption and External Reconstruction of Joint stock companies – Internal Reconstruction and Capital reduction.

Unit – IV

Liquidation of Companies – Liquidator's final statement of accounts – statement of affairs – Deficiency and surplus accounts.

Unit – V

Valuation of goodwill – Valuation of shares.

Book for Study:

Advanced Accountancy   :   S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana

Books for Reference :

Advanced Accountancy   :   M.A. Arulanandam, K.S. Raman and R. Srinivasan
Advanced Accountancy   :   R.L. Gupta and Radhasamy
Advanced Accountancy   :   R.S.N. Pillai and Bhagavathi
Advanced Accounts   :   M.C. Shukla and T.S. Grewal

INCOME TAX – II

Semester : VI	**Hours/week: 6**
Sub-code :	**Credit : 5**

Objective:

To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, HUFs and corporate assesses(Note: Amendments upto six months prior to the date of examination) .

Unit –I

Deduction from gross total income – Set-off of losses and carry forward of losses.

Unit – II

Assessment of individuals.

Unit – III

Assessment of partnership firms – Assessment of association of persons.

Unit – IV

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS)

Unit – V

Procedure for assessment- Self assessment-provisional assessment-Regular assessment – Reassessment- Best judgment assessment – Ex-party assessment- Rectification of mistakes-Summary assessment.

Book for Study

Income tax law and practice   : Gaur and Narang.

Books for Reference

Income tax law and practice   : Vinod K.Singhania.

Income tax law : H.C.Mehrotra and Goyal

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MANAGEMENT ACCOUNTING

Semester : VI	**Hours/week: 6**
Sub-code :	**Credit : 5**

Objective:

To provide an insight into the accounting procedures and their applications in complex business management.

Unit – I

Management accounting: Meaning and definition – nature and scope – functions – Limitations – relationship between cost, financial and management accounting – Tools of management accounting.

Unit – II

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – budget and budgetary control: objectives, advantages and limitations – functional budgets – flexible and cash budget – preparation thereof.

Unit – III

Fund flow and Cash flow analysis – Forecasting of funds requirements.

Unit – IV

Marginal costing – meaning, objectives, advantages and limitations – Break even point – concept of decision making – concept of differential costs – steps in decision making – sales mix – exploring new markets – discontinuation of a product line – make or buy decision – equipment replacement – change Vs. status quo – expand or contract – shut down or continue.

Unit – V

Standard costing and variance analysis – material and labor variances only. (Simple problems only)

Book for Study:

   Management Accounting   : Ramachandran & Srinivasan, Sriram Publications,
                     1.G Kalyanapuram, Tennur, Trichy – 620 017.

Book for Reference :

   Management Accounting   : Hingorani & Ramanatha

Management Accounting   :   Vasudevan Ghosh
Financial Statement Analysis :   R.K. Gupta

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RETAIL ENVIRONMENT

Semester : VI   **Hours/week: 6**
Sub-code :   **Credit   : 4**

Objective:
　　　　To facilitate the students to acquire the basic knowledge in the field of Retail Environment.

Unit – I
　　　　Retailing: Meaning – Functions – Characteristics – Responsibilities and Features of a Retailer – Issues faced by the Retailers – Classification of Different Retail Institutions – Benefits of Retailing – Setting up a Retail Organisation – Process of Setting up of a Retail Organisation – Principles of Organizing a Retail Firm – Marketing Retail Equation – Retail Selling and Marketing Concepts.

Unit – II
　　　　Business Models in Retail: Classification of Retail Forms – Store Based Retailing, Non-Store Retailing and Service Retailing – Theories of Retailing: Cyclical Theories – Environmental Theories – Conflict Theory.

Unit – III
　　　　Retailing in India: Evolution of Retailing in India – Factors Influencing Growth of Retailing in India – Top Players in the Indian Retail – Multichannel Retailing and Other Emerging Trends – Drivers of Retail Change in India – Challenges to retail developments in India.

Unit – IV
　　　　Consumer Decision Making Process: Consumer decision making process – Factors Affecting Consumer Decision Making – Strategic Planning in Retailing: Introduction – Definitions of Strategy – Strategy at Different Levels of a Business – Strategic Planning in

Retailing Environment – Strategic Areas the Retailer need to Concentrate Steps in Developing a Retail Strategy – PEST Analysis – SWOT Analysis.

Unit – V

Foreign Direct Investment in Retail: Introduction – Need for FDI – Requisites for attracting FDI – Benefits from FDI in the Retail Sector – Threats from allowing FDI in retailing in India – FDI in retail in India – Arguments for and against of FDI in Retailing – Challenges facing global retailers – Threats in Global Retailing – Factors affecting the success of a Global Retailing Strategy.

Book for Study:

Retail Environment : R. Rajesh and T. Sivagnanasithi, Kalyani Publishers,
New Delhi.

Book for Reference :

Retailing an Introduction : Roger Cox and Paul Brittain
Retailing Management   : Swapna Pradhan

PROJECT

Semester : VI	**Hours/week: 5**
Sub-code :	**Credit : 4**

Objective:

To facilitate the students to gain the practical knowledge in the project work.

Project Work

Project work shall be assigned to each student at the end of the Fifth Semester. The project report shall not be less than 40 type written pages and a copy of the report shall be submitted to the department on or before 31st March in the Sixth Semester. The project report shall be valued jointly by the internal and external examiners.

Allotment of Marks

Internal : **40 Marks**

External :

Report	40 Marks
Viva-voce	20 Marks
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	60 Marks

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AUDITING

Semester : VI	**Hours/ Week : 5**
Sub-Code :	**Credit : 4**

Objective:

To enable the students to acquire the basic knowledge of the principles and practice of auditing.

Unit – I

Introduction: meaning – definition – difference between book keeping and accountancy – auditing and investigation - qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

Unit – II

Internal control, internal audit and internal check – Internal Control – Objectifies – Characteristics of effective internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & as regards to cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as regards internal audit.

Unit – III

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

Unit – IV

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

Unit – V

Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

Book for Study

Practical auditing : B.N.Tandon, S. Chand & Co. New Delhi - 2014

Books for Reference

Principles and Practice of Auditing : Dinkarpagare, Sultan Chand & Sons, New Delhi - 2012

Practical auditing : M. Sakshena

Auditing Principles and Practice : Jagadish and prakash

Auditing : Dr. Sharma, Vikas Publishing House PVT. Ltd., New Delhi - 2010

DEPARTMENT OF COMMERCE
(Self Financing Course)
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Self Study Papers

Semester	Sub. Code	Title of the Subject	Credit	Evaluation		Total
				Hrs. Duration	Marks Internal	
III		General Knowledge – I	3	3	100	100
IV		General Knowledge – II	3	3	100	100
V		Principles of Commerce and General Commercial Knowledge – I	3	3	100	100
VI		Principles of Commerce and General Commercial Knowledge – II	3	3	100	100

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GENERAL KNOWLEDGE – I
Self Study Paper

Semester	**: III**	**Hours / Week**	**: -**
Sub-Code	**:**	**Credit**	**: 3**

Objective:

To provide the aspiring students an opportunity to get acquainted with general knowledge.

Unit – I
Land and the People of India: Physical features - geological structure – River Systems – Climate – Census – Population – Sex Ratio- Literacy. National symbols of India National Flag – State emblem – National anthem – national Song – National Calendar – National Animal – National Bird – National Flower – National Tree – national fruit.

Unit – II
Agriculture: land utilization - Crop Production Programme – Horticulture – Rain Fed farming – Agricultural Marketing – Animal Husbandry – Cattle Development - Poultry Development – Sheep Development – meat production and Export – Piggery Development – Dairy Development – Indian council of Agricultural Research - Natural Resource management – Animal Sciences – Fisheries – Agricultural Education – National Agricultural Innovation project.

Unit – III
Commerce: Trade Scenario – Exports - Imports - Export promotion measures – Multilateral Trade Issues and Initiatives – Special Economic Zones in India.

Unit – IV
Finance: Economic affairs – Social Sector Programmes – National Rural Health Mission – Integrated Child Development Services – National Rural Employment Guarantee Scheme – National Social Assistance Programme – women and Children – Scheduled castes and Scheduled Tribes – Twelfth Finance commission – Sources of Revenue – Annual Budget – Public Dept – The European union- Banking – Reserve Bank of India – Composition of Banking system – Deposits Mobilization – Advances to Priority Sector – Credit Flow to weaker section – Credit flow to Agriculture – Advances to SC/ST Borrowers – Differential rate of Interest scheme Prime Ministers Rozger Yojana - Housing Finance – Regional Rural banks – Small Industries development Banks – Export - Import Bank of India – National Housing Bank – NABARD –International Monetary Fund – India.

Unit – V

Industry: Structural Reforms – Industrial Licensing Policy – Foreign Direct investment (FDI) – Civil Aviation Sector - petroleum and Natural Gas Sector – Cement Industry – Leather Industry – Rubber Goods industry – Paper and Newsprint Industry – Textile Industry – central Public Sector Enterprises – Chemical Industry – Coir Industry – Public Sector Undertakings – Cooperative Sector – Chemical Industry – Coir Industry – Rural Employment Generation Programmes.

Books for Reference

India Year Books	: Published by Ministry of information and Broadcasting Government of India.
Year Books	: Published by Times of India
Manorama Year Books	: Mathruboomi Publications
General Studies	: McGraw Hill Publications

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GENERAL KNOWLEDGE – II
Self Study Paper

Semester	**: IV**	**Hours / Week**	**: -**
Sub-Code	**:**	**Credit**	**: 3**

Objective:

    To provide the aspiring students an opportunity to get acquainted with general knowledge.

UNIT – I

    The Polity: The union and its Territory – Citizenship – Fundamental Rights – Fundemental Duties – Directive Principles of State Policy – The Union – Executive – President – Vice-President – Council of Ministers – Legislature – Rajya Sabha – Lok Sabha – Qualification for Membership of Parliament – Functions and Powers of Parliament – Leaders of Opposition in Parliament – Nomination of Member of Parliament – Public services – UPSC – SSC – The states – Governor – Council of Ministers – Legislative Assembly – Legislative Council.

UNIT – II

    Defence: Organisation – Army – Navy – Coast Guard – Air Force – Recruitments – National Cadet Corps – Training Institutions – Scheme for Self – Employment – Entrepreneur Schemes.

UNIT – III

    Education: Elementary Education – Sarva Shiksha Abhiyan – Mid-Day Meal Scheme – District Primary Education Programme – Teacher Education Scheme – National Council for Teacher Education – National Literacy Mission – Education for Scheduled caste and Scheduled Tribes – Quality Improvement in Schools – National Population Education Project – National Council of Educational Research and Training – University and Higher Education – University Grants Commission – Autonomous Research Organisation – Technical Education.

UNIT – IV

    Energy: Power – Central Electricity Authority – Public Sector undertakings and Organisations – Damodar Valley Cororation – National Power Training Institute – Central Power Institute – Petroleum and Natural Gas – Non- Conventional Energy Sources – Rural Energy – Solar Energy – Grid – Interactive Renewable Power – New Technologies.

UNIT – V

      India and the World: Neighbours – South – East Asia and The Pacific – East Asia – Eurasia – The Gulf – West Asia and North Africa – Africa – Europe – United States – Civil Nuclear Energy – Defence – Space – Energy and Environment – Trade and Economy – United Nations and International Organizations – Consular, Passport and Visa Services – Indian Council of World Affairs – Coucil for Promotion of Overseas Employment.

Books for Reference

India Year Books	: Published by Ministry of Information and Broad casting Government of India
Year Books	: Published by Times of India
Manorama Year Books	: Mathruboomi Publications General Studies – McGraw Hill Publications

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PRINCIPLES OF COMMERCE AND GENERAL COMMERCIAL KNOWLEDGE – I
Self Study Paper

Semester	**: V**	**Hours / Week**	**: -**
Sub-Code	**:**	**Credit**	**: 3**

Objective:

To provide the aspiring students an opportunity to get acquainted with the general commercial knowledge.

Unit – I

Commerce: Definition – Trade and Industry – Scope of Commerce – Importance – Economic Basis of Commerce – Evolution of Commerce – Evolution of Industry – Industrial Revolution. Forms of Business Organisation: Sole trader – Partnership – Kinds of partners and Partnership – Deed of Partnership – Rights and liabilities of Partners – Dissolution of Partnership – Settlement of Account – Merits and Demerits of Partnership – Joint Hindu Undivided Family.

Unit – II

Joint Stock Company: Features – Kinds – Advantages – Disadvantages – Distinction between Partnership and Joint Stock Company – Formation – Memorandum of Association – Alteration – Articles of Association – Alteration – Memorandum and Articles – Prospectus. Co-operative Organisation: Definition – Characteristics – Co-operative Society and a Company – Types of Co-operatives - Advantages of Cooperatives – Limitations – Co-operation in India.

Unit – III

Office: Meaning – definition – Office Manager – Office Organisation – Office Management – functions of the Office – Office Accommodation – Environment – Office Layout – Open Office and Private Office Operations – Work simplification – Office Manual. Office Administration: Management – Organisation – Departmentation – Organisation Chart – Types of Organisation – Life System – Functional Organisation – Authority and Resposibility – Delegation – Centralization – Decentralization – Planning and Flow of work – Standards of Performance and Measurement of Efficiency – Security – Organisation and Methods – Forms and Control – Purchases – Sale of Goods – Conditions and Warranties – Caveat Emptor – Sales Invoicing and Accounting – Methods of Sale – Cash and Credit Control – Counting House Routine.

Unit – IV

Office Machines: Communication – Telephones PBX – PABX – Radiotelephony – Ipsophone Signal Speaking Tubes – TELEX – Telewriting System – Hand written message of Phone – Conveyors Closed Circuit T.V. – Intercom – Copying and Duplicating, Machines Photos – copying with great resolving power – Micro Filming Portable direct Telephoto Transmitter – Manifold Registers – Dictating machine – Stenographic Machine – Letter Opening and Paper Folding Machines – franking machine – addressograph – Business Reply Envelopers and Cards – Accounting Machines – Adding and Calculating Machine – Cash Registers – Cheque Writer – MICR – Time Recorder – Computers.

Unit – V

Trade: Home trade – Wholesale and Retail Trade – Organisation of Home Trade – Middlemen – Wholesalers - Should the Wholesaler be eliminated? – Retailers – Types of Retail Organisation – Itinerant Retailers – Fixed Shop Retailers – Departmental Stores – Multiple Shops – Co-operative Stores – Mail Order Business – Hire Purchase – Instalment Purchase. Foreign Trade: Need – Problems of Foreign trade – Organisation - Import Trade Control and Policy – Steps – Export Trade Procedure – Enter pot Trade – Export Promotion.

Book for Study

Principles of Commerce and General

Commercial Knowledge : K.L Nagarajan, N. Vinayakam,
M. Radhaswamy S.V. Vasudevan,
S.Chand & Company. New Delhi.

Books for Reference

Banking Theory Law Practice : Gorden & Natarajan
Company Law : N.D. Kapoor
Business Organisation and Office Methods : Y.K. Bhusan

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PRINCIPLES OF COMMERCE AND GENERAL COMMERCIAL KNOWLEDGE – II
Self Study Paper

Semester	**: VI**	**Hours / Week**	**: -**
Sub-Code	**:**	**Credit**	**: 3**

Objective:

    To provide the aspiring students an opportunity to get acquainted with the general commercial knowledge.

Unit – I

    Financing of Business Units: Financial Planning – Capitalisation – Sources of Finance – Shares – Debentures – Underwriting – Managing Agents – Public Deposits – Commercial Banks – Indigenous bankers – Insurance Companies – Ploughing back of Profit – Stock Exchange – Functions – Advantages – Organisation – Listing of Securities – Dealing on the Stock Exchange – Methods of Trading – Settlement – Speculation on Stock exchange – Bulls – Bears – Lame Ducks – Stags – Speculative Transactions – Special Finance and Development Corporations – Industrial Finance Corporation – State Finance Corporations – ICICI – N.I.D.C. – N.S.I.C. – The Industrial Development Bank of India – Investment Trusts – Unit Trust of India.

Unit – II

    Methods of Remittance of Funds: Remittances within the Country – Cash – Postal Orders – Money Orders – V.P.P. – Cheques – Negotiable Instruments – International Payments – Mail Transfer – Telegraphic Transfer – Bankers' Drafts – Cheques – Traveller's Cheques – Bills of Exchange – Letter of Credit – Currency Notes and Coins – International Money Orders.

Unit – III

    Transport: Economic benefits – Kinds – Road Transport – Rail Transport – Rail Road Competition – Fixation of Transport Rates – Common Carriers – Railways as Carriers – Ocean Transport – Shipping Conference or Ring – Charter Party – Bills of Lading – Ship Owner's lien – Maritime lien – Bottomry and Respondentia Bonds – salvage – Jettison – Mate's Receipt – Indian Carriage of Goods by Sea Act of 1925 – Air Transport – Air Consignment note – Pipelines – Containerization.

Unit – IV

Insurance: How Insurance Works? – General Principles – Insurance and wager – Reinsurance – Proposal – Covernote – Premium – Days of Grace – Marine Insurance – Types of Marine Policies – Insurable Interest – Warranties – Deviation – Special Clauses – Marine Laws – Fire insurance – Insurable Interest in Fire Policy – Different Types of Fire Policies – Miscellaneous Types of Insurance.

Unit – V

Advertising and Salesmanship: Importance – Advertising and publicity – Advertising and Sales Promotion – Advantages of Advertising – Advertisement Copy – Media of Advertisement – Advertising Agency – Salesmanship – Qualities of a Good Salesman. Commercial Terms and Abbreviations.

Book for Study

Principles of Commerce and General
  Commercial Knowledge   : K.L Nagarajan, N. Vinayakam,
                                             M. Radhaswamy S.V. Vasudevan,
                                             S.Chand & Company. New Delhi.

Books for Reference

Financial Management	: S.N. Maheswari
Investment Management	: V.K. Bhalla
Business Oraganisation and management	: Y.K. Bhusan
Business Oraganisation and management	: Shukla and Gulshan
Elements of Insurance	: Dr. A. Murthy
Advertising and Salesmanship	: C.B. Gupta.

Yadava College (Autonomous)
(Accredited with 'A' Grade by NAAC)
Govindarajan Campus, Thiruppalai.
Madurai – 625014

Regulations and syllabus for the Degree of Bachelor of Commerce (Information Technology)
Under CBCS
(This will come into force from the academic year 2015 – 2016)

Qualification for Admission:

Candidates should have passed the Higher Secondary Examination, Government of Tamil Nadu or any other examination accepted by the syndicate of Madurai Kamaraj University as equivalent there to.

Duration of the Course:

The students shall undergo the prescribed course of study for a period of three academic years (Six semesters).

Medium of the course:-

English

Subjects of Study:

Part I	:	Business Organization.
		Business Communication.
Part II	:	English
Part III	:	Core / Allied / Elective.
Part IV	:	Environmental Studies / Value Education / Non-Major Electives /
		Skill based Elective.
Part V	:	Physical Education / NSS / NCC / Extension Activities.

Blue Print of the Question Paper

Section	Type of Questions (Open Choice)	No. of. Questions	No. of. Questions to be Answered	Marks to each Questions	Total
A	Short answer Questions	15	10	2	20
B	Paragraph Questions	8	5	5	25
C	Essay Type Questions	5	3	10	30
	Total Marks				**75**

TOTAL NUMBER OF PAPERS AND MARKS			Marks	Credit
Part I		2 Papers	2 x 100	200	6
Part II		2 Papers	2 x 100	200	6
Part III <u>Core</u>				
Theory	19 Papers	19 x 100	1900	68
Practical	5 Papers	5 x 100	500	9
<u>Allied</u>				
Theory	4 Papers	4 x 100	400	12
Practical	3 Papers	3 x 100	300	6
<u>**Electives**</u>	3 Papers	3 x 100	300	12
Part IV				
Environmental Studies	1 Paper	1 x 100	100	2
Value education	1 Paper	1 x 100	100	2
Non major electives	2 Papers	2 x 100	200	4
Skill based electives	6 Papers	6 x 100	600	12
Part V				
Physical education/ NSS/NCC/ Extension activities				1
	48		**4800**	**140**

Overall Passing Minimum   40%
External Minimum 35%

<u>**Internal**</u>

Test	20
Assignment	5

Total	25

	Name of the Subject	Hours/Week	Credit	Exam Duration	Internal	External	Total
		1	2	3	4	5	6

SEMESTER I

PART

I.	Business Communication	4	3	3	25	75	100
II.	English	5	3	3	25	75	100
III.	**Core** Financial Accounting I	6	4	3	25	75	100
	Principles of Information Technology	5	3	3	25	75	100
	Allied Ms-Office	3	3	3	25	75	100
	Ms-Office Lab	2	2	3	40	60	100
IV.	Environmental Studies	2	2	3	25	75	100
	SBE Communicative English	2	2	3	25	75	100
		-----	-----				
		30	**22**				
		-----	-----				

SEMESTER II

I.	Business Organization	5	3	3	25	75	100
II.	English	5	3	3	25	75	100
III.	**Core** Financial Accounting II	6	4	3	25	75	100
	C Programming	3	2	3	25	75	100
	C Programming Lab	2	1	3	40	60	100
	Allied Internet and E-Commerce	3	3	3	25	75	100
	Internet and E-commerce Lab	2	2	3	40	60	100
IV.	Value Education	2	2	3	25	75	100
	SBE Communicative English	2	2	3	25	75	100
		-----	-----				
		30	**22**				
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SEMESTER III

III.	Core	Financial Accounting III	6	4	3	25	75	100
		Business Statistics	5	4	3	25	75	100
		C++ Programming	3	2	3	25	75	100
		C++ Programming Lab	2	1	3	40	60	100
		Banking	5	3	3	25	75	100
	Allied	Software Engineering	5	5	3	25	75	100
IV.		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**Soft Skill**	2	2	3	25	75	100
			-----	-----				
			30	**23**				
			-----	-----				

SEMESTER IV

III.	Core	Partnership Accounts	6	4	3	25	75	100
		Business Mathematics	6	4	3	25	75	100
		JAVA	3	2	3	25	75	100
		JAVA Lab	2	1	3	40	60	100
	Allied	Software Development in						
		Visual Basic	3	3	3	25	75	100
		Visual Basic Programming- Lab	2	2	3	40	60	100
IV.		**Elective I** Marketing	5	4	3	25	75	100
		Non-Major Elective-TAA/TAB	2	2	3	25	75	100
	SBE	**General Knowledge**	2	2	3	25	75	100
			-----	-----				
			30	**24**				
			-----	-----				

SEMESTER V

III.	Core	Income tax I	6	5	3	25	75	100
		Relational Database Management System	3	2	3	25	75	100
		Relational Database Management System-Lab	2	2	3	40	60	100
		Networking Management	5	3	3	25	75	100
		Costing	6	5	3	25	75	100
		Elective II Company Accounts	5	5	3	25	75	100
IV.	SBE	Communicative English	2	2	3	25	75	100
			-----	-----				
			30	**24**				
			-----	-----				

SEMESTER VI

III.	Core	Income Tax II	7	5	3	25	75	100
		Accounting Software	3	2	3	25	75	100
		Accounting software Lab	2	2	3	40	60	100
		Project	5	4	-	20	80	100
		Management Accounting	6	5	3	25	75	100
		Elective – III Auditing	5	4	3	25	75	100
IV.	SBE	Communicative English	2	2	3	25	75	100
V.		Physical Education/ NCC/NSS/ Extension Activities	-	1	-	-	-	-
			--					
			30	**25**				
			-----	-----				
			180	**140**				
			--					

Electives

SEMESTER	PAPERS
IV	**(A)** Marketing **(B)** Consumer Behaviour
V	**(A)** Company Accounts **(B)** Company Law
VI	**(A)** Auditing **(B)** Retail Marketing

Non Major Electives

SEMESTER	PAPERS
III	Retail Marketing I
IV	Retail Marketing II

Skill Based Electives

SEMESTER	PAPERS
III	Soft Skills
IV	General Knowledge
I, II, V & VI	Communicative English

BUSINESS COMMUNICATION

Semester   : I   Hours / Week : 4
Sub-Code   :   Credit   : 3
_____

Objective:

To enable the students acquire the written and oral business communication skills.

Unit - I

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

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

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

Book for Study:

Business Communication   : N.S. Raghunathan, B. Santhanam,
                                          Margham Publications, Chennai - 2010

Books for Reference:

Essentials of Business Communication   : Rajendra Pal, Sultan Chand &
                                          Sons, New Delhi – 2012.
Business Communication   : Ramesh, MS, & C. C Pattanshetti,
                                          R. Chand & Co. New Delhi – 2013.
Effective Business Communication Concept : Rodriquez M V, Vikas Publishing Company -2010

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FINANCIAL ACCOUNTING – I

Semester : I	Hours/ Week : 6
Sub-Code :	Credit : 4

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Objective:

To acquire knowledge on the fundamental concepts and practical problems in Financial Accounting.

Unit – I

Introduction to Accounting: Definition of Accounting – Attributes and steps of Accounting – Objectives of Accounting – Methods of Accounting – Double Entry System – Types of Accounts – Accounting rules.

Unit – II

Final Accounts: Introduction – Preparation of Manufacturing Account – Trading Account – Profit and Loss Account – Balance Sheet – Adjustments.

Unit – III

Bills of Exchange – Introduction – Definition of Bills of Exchange – Features of Bills of Exchange – Distinction between Bills of Exchange and Promissory notes – Recording Transactions in Journal and Ledger – Retiring a Bill under rebate – Dishonour of Bills – Renewal of a Bill – Insolvency of Acceptor (Drawee)

Unit – IV

Rectification of Errors: Classification of Errors – Suspense Accounts – Bank Reconciliation Statement: Need – Meaning – Causes for Differences between cash book and Pass Book – Method of Preparation of Bank reconciliation statement – Proforma – Bank reconciliation statement – Bank balance to be shown in balance sheet – Adjustments in cash book – Illustrations.

Unit – V

Depreciation Accounting: Meaning – Characteristics – Objectives – Basic factors affecting the amount of depreciation – Methods of recording depreciation – Methods of Providing depreciation – Straightline method – Diminishing balance method - Annuity Method.

Book for Study   Advanced Accountancy: T.S. Reddy, A. Murthy, Margham Publications,
                Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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PRINCIPLES OF INFORMATION TECHNOLOGY

Semester: I	Hours/Week: 5
Sub. Code:	Credit : 3

Objectives:
After the successful completion of the course the students should have Knowledge about concepts and principles of information technology

Unit-I

Introduction to Computers, Components of Computers, Hardware and Software: Computer systems - importance of computers in Business- Data and Information- Data Processing, Data Storage and Data retrieval capabilities - Computer applications in various areas of business.

Unit-II

Types of Computer Systems- Analog, Digital and Hybrid Computers Micro, Mini, Mainframe and Super Computers. - Business and Scientific Computer systems - Generation Computers - Data Processing Systems- Batch, Online and Real time system - Time sharing, Multiprogramming and Multiprocessing systems - Networking: Local and Wide Area Network.

Unit-III

Software: System Software and Application Software; Programming Language-Machine Language- Assembly Language, High Level Languages. Number System: decimal, binary, octal, hexa decimal

Unit-IV

Operating Systems: DOS, UNIX, Linux, Windows: Windows NT, Windows 2000, Windows xp, Windows vista.

Unit-V

System Analysis and Design - Computer based Information System-Transaction Processing - Office Automation

Book for Study
Introduction to Computers: Alexis Leon and Mathews Leon

Books for Reference

1. Computer and Common Sense: Roger Hunt and John Shellery
2. Using Micro Computers: Bright man and Dimsdale
3. P.C.Software Made Simple:R.K.Taxali

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MS - OFFICE

Semester: I   Hours/Week: 3

Sub. Code: Credit   : 3

Objectives:

To provide through knowledge in Ms-Office Applications

Unit-I

Word 2000-starting word 2000-creating documents-saving a document-exiting word – part of word window – menus – tool bars – entering text – selecting – text – deleting test – coping, cutting and pasting – finding and replacing text – making the text bold – underling the text –aligning the test – numbering – bullets – spell checker – grammar checker – print preview - -saving documents – printing a document – automatic hyphenation –thesaurus – using special characters –inserting dates, page numbers, and comments- Inserting Header and Footer – creating and using auto text entries.

Unit -II

Creating tables – inserting columns – inserting rows- deleting rows and columns – deleting table – Mails Merge –meaning – using Mail Merge to print envelopes – Macros – meaning – creating macros – Recording macros.

Unit-III

Excel 2000 – starting Excel 2000 – work books and worksheets – entering worksheet data – worksheet – worksheet editing – cut, copy, and paste in Excel 2000 – inserting and deleting cells, rows and columns – using formulas – Relative and Absolute addressing – functions in Excel – Data forms –Data Sort –Data filters in Excel – Pivot table – Creation of Charts in Excel – Saving workbook – exiting Excel.

Unit-IV

Power point 2000 – creating a new presentation – opening a presentation – creating a new slide – deleting a slide – copying a slide – slide numbering – inserting picture – saving a presentation – closing a presentation.

Unit-V

Access 2000 –Database basics – starting Access 2000-creating a table – entering table data: Datasheet view, Forms Data Filters: Filter by Selection, Filter by Form- Queries: type- Preparation of Reports – saving a database – exiting Access.

Book for Study

Microsoft office 2000-Gini Courter Annette Marquis

Book for References

Microsoft office 2000 for Everyone-Sanjay Saxena

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MS OFFICE –LAB

Semester   : I   **Hours / Week: 2**

Sub-Code   :   **Credit   : 2**

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1. Develop your Resume as a Document file

2. Send a common mail to all the Student from our College Mail Merge Concept

3. Create a excel worksheet for our employee information

4. Develop a power point presentation with our college

5. Create a Ms-Access program our Student Database

6. Create a Ms-Access program our Student Database

7. create a ms-excel programming on result analysis

8. create a ms-excel programming on cricket analysis

9. create a ms-excel programming on profit and loss account

10. Develop a power point presentation with our company product

11. create a ms-excel programming on student mark list

BUSINESS ORGANIZATION

Semester	: II	**Hours / Week : 5**	
Sub-Code	:	**Credit**	: 3

Objective:

To enable the students to acquire basic knowledge on the fundamentals of Business Organization.

Unit – I

Definition of Business – Objectives of modern business – Essential characteristics of business – Business VS Profession – Qualities of a successful businessman – promotion of a business enterprise stages in promotion problems in Promotion.

Unit – II

Forms of Business Organisation - Sole Trader – Partnership –Limited liability Partnership – Joint Stock Companies – Public utilities – Public Enterprises – The Co-operative Organisation.

Unit – III

Location of Industries – Factors influencing location – Primary factors – Secondary factors – plant Layout – Measurement of Size of business units – Factors influencing the size – Economics of Large scale business – optimum firm – District Industries Centre – SIPCOT.

Unit – IV

Company: Meaning – Definition – Features – Types – CompanyManagement – Shareholders – Board of Directors – Chief Executives – Problems in Management – Oligarchy – Causes – Democratization – Company Meetings and Resolutions – Proxy – Quorum – Chairman – Minutes – Motions – Ascertaining the sense of the house.

Unit – V

Government and Business –Government regulations – General Regulations of Business activity - Industrial Policy in India – Public Enterprise – Rationale – Case against public enterprise – Organization of public enterprises – Problems of administration – Pricing Policy – Public utilities – characteristics – special problems.

Book for Study

Fundamentals of Business Organization & Management　　: Y.K. Bhushan, S. Chand & Co.
New Delhi – 2012

Books for Reference

Business organization and management : M.C. Shukla, S.Chand& Co.,
New Delhi - 2010

Business and Society : P.K. Ghosh& G.K. Kapoor

An outline of Business Organization and Management : J.P.Bose

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FINANCIAL ACCOUNTING – II

Semester : II	**Hours/ Week : 6**
Sub-Code :	**Credit** : 4

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Objective:

To familiarize the students with the accounting practices related to Non-Profit Organizations, Consignment, Joint Venture, Single Entry and Fire Insurance Claims.

Unit – I

Consignment Account: Distinction between sale and consignment – Account sales – Accounting Treatment of Consignment Transactions – Model Journal Entries in Consignor's Books – Books of Consignee –Model Journal entries in Consignee's Books.

Unit – II

Joint Venture Accounts: Meaning – Features of Joint Venture – Accounting Entries when a separate set of Books is Kept – When separate set of books is not kept – Model Journal entries – Memorandum Joint Venture method

Unit – III

Single Entry System or Accounts from Incomplete Records: Ascertainment of profit – Net worth method – Conversion Method – Preparation of Balance Sheet.

Unit – IV

Accounts of Non – Profit Organizations: Receipts and Payments Account – Income and Expenditure Account – Balance Sheet.

Unit – V

Fire Insurance Claims: Need for fire Insurance – Computation of claim to be lodged for loss of stock – Gross profit ratio – Abnormal items.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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C - PROGRAMMING

Semester : II	Hours / Week : 3
Sub-Code :	Credit : 2

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Objectives:

To provide through knowledge in higher level programming language C.

Unit - I

Introduction to C: History of C – structure of C program – Features of C Program – the character set of C – Data types – Identifiers – Reserved Keywords – Variables – Constants - keywords – Escape Sequence – Type Conversion C operators.

Unit -II

Input and Output Functions: The Putchar ( ) and getchar ( ) functions – Clrscr statement – the gets ( ) and Puts ( ) function – conditional control statement – looping statement – selection statement.

Unit - III

Arrays: Definition – Types of array- Initialization of an Array – unsized Arrays String and Character arrays. Functions:- Introduction to functions – The return statement – library functions – User-defined functions. Data Storage Types: Scope of the variables – Local variables – Global variables .

Storage Classes: Auto – Static – Register – Extern - Typedef.

Unit - IV

Structures and Union: Definition – Declaration of a Structure – Initializing a Structure - Structure Operations – Array of Structures – Arrays within Structures – Structures within Structures – Structures and Pointers – Structures and functions – Bit Fields.

Unit - V

Pointer and Files: Pointers operators- Declaring a pointer variables-initialization of pointer-passing pointers to a function-call by value-call by reference. Types of Streams – The FILE data type – Opening a file – Closing a file – Operations on files

Book for Study:

C Programming Made Easy – R. Raja ram.

Books for Reference:

Let us C – Kanithkar

Programming in ANSI C – E. Balagurusamy

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C - PROGRAMMING – LAB

Semester   **: II**   **Hours / Week**   **: 2**

Sub-Code   **:**   **Credit**   **: 1**

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1. Create a C programme to Arithmetic operations

2. Create a C programme Student information

3. Create a C programme Employee information

4. Create a C programme Biggest among three numbers

5. Create a C programme Matrix multiplication

6. Write a c programme to find out the given number is Armstrong or not

7. Write a c programme to find out the given String palindrome or not

8. Write a c programme to find out odd or even

9. Write a c programme to find out sum of digits

10. Write a c programme to find out factorial using recursion

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INTERNET AND E-COMMERCE

Semester : II Hours/Week : 3
Sub. Code : Credit : 3
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Objective:
    To gain working knowledge in Internet and e-commerce and surfing the net and develop websites.

Unit – I
    Introduction to Internet-resources of internet-hardware and software requirement of internet-internet service providers (ISP)-internet addressing-mail-using mail from a shell account-introduction to web-using the web-URLs, schemes, host names and port numbers-using browser-web pages protocol.

Unit – II
    Electronic commerce framework: Electronic commerce and media convergence-the anatomy of e-commerce application-electronic commerce organization application-market forces influencing the I-way components of the i-way-network access equipment-global information distribution networks-public policy issues shaping the i-way

Unit - III
    Electronic Payment Systems: types-types of electronic payment systems-digital token based electronic payment systems-smart cards and electronic payment systems-credit card based electronic payment systems-risk and electronic payment systems-designing electronic payment systems.

Unit – IV
    Electronic data interchange-EDI application in business-EDI legal, security and privacy issues-EDI and E-commerce standardization and EDI-EDI software implementation-EDI envelope and message transport-Value Added Networks(VANs)-Internet based EDI-internal information systems-macro-forcesand internal commerce-Supply Chain Management(SCM)-Dimension of internal electronic commerce systems-making a business case for an document library-types of digital document-issues behind document-corporate data warehouses.

Unit – V
    HTML: Tags-Links-Tables Interact with other systems-images-pictures format –frames-inserting audio and video.

Books for study
    Frontiers of E-commerce   : Ravi kalkota,
    The complete Reference HTML   : Power.

Books for Reference

HTML & XML for Beginners : Michael Morrison Prentice Hall India.

Internet Complete : BPB Publications, New Delhi

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INTERNET AND E-COMMERCE - LAB

Semester : II   **Hours/Week : 2**

Sub. Code: **Credit   : 2**

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1. To Create a Simple Webpage.

2. To create a HTML program using Anchor tag.

3. To create a HTML program using Image tag.

4. To design a Time Table using HTML tag.

5. To create a Webpage using Marquee tag.

6. To develop a webpage for our syllabus using Frames.

7. To design an E-mail Id form.

8. To design a Purchase order form.

9. To create a college website.

10. To create a company website.

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FINANCIAL ACCOUNTING – III

Semester   : III   Hours/ Week : 6
Sub-Code   :   Credit   : 4
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Objective:

To familiarize the students with the accounting practices of Royalty Accounts, Insolvency Accounts, Hire Purchase and Installment Purchase Systems, Branch and Departmental Accounting

Unit - I

Royalty Accounts: Accounting Treatment – Specimen Journal entries – Sub-lease – Meaning – Accounting treatment.

Unit -II

Insolvency Accounts: Procedure under Insolvency Acts – preparation of Statement of affairs – Preferential creditors – Preparation of deficiency account.

Unit III

Hire Purchase and Instalment purchase systems: Hire purchase system – Definition – Accounting treatment for hire purchase system – Calculation of Interest – Default and repossession – Instalment purchase system – Accounting treatment.

Unit - IV

Branch Accounts: Dependent Branches – Accounting in respect of dependent branches – Debtors system – When good are invoiced at cost.

Unit – V

Departmental Accounting: Meaning of departments and departmental accounting – Need for departmental accounting – Methods and techniques of departmental accounting – Inter-departmental transfers.

Book for Study

Advanced Accountancy   : T.S. Reddy, A. Murthy, Margham Publications,
                                                        Chennai – 2014.

Books for Reference

Advanced Accountancy	: R.L.Gupta and M.Radhasamy,Sultan Chand & Sons, New Delhi – 2010.
Advanced Accountancy	: S.P.Jain ad K.L.Narang, Kalayani Publication, New Delhi – 2013.
Advanced Accounts	: M.C.Shukla, T.S.Grewal and S.C.Gupta, Sultan Chand & Sons, New Delhi – 2010.

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BUSINESS STATISTICS

Semester : III	Hours / Week : 6
Sub-Code :	Credit : 4

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Objective:

To enable the students to learn the statistical tools that can be used for making business decisions.

Unit – I

Introduction: Meaning and definition of Statistics – importance, functions, limitations – Misuse of statistics, statistical survey and collection of data – Sampling and sampling designs, classification – Tabulation – Diagrams – Graphic representation.

Unit – II

Measures of central tendency – Mean, median, quartiles, mode, geometric mean and harmonic mean – Weighted average – Combined mean.

Unit – III

Measures of dispersion – Range – Quartile deviation – Mean deviation – Standard deviation - Co-efficient of variation.

Unit – IV

Correlation analysis – Grouped and ungrouped data – Karl Pearson's Coefficient of Correlation – Rank Correlation Coefficient and Coefficient of Concurrent deviation – Regression analysis – Regression in a bi-variate grouped frequency distribution.

Unit – V

Index numbers – Types – Aggregate – Weighted price relatives – Time Reversal Test – Factor Reversal Test – Consumer price index, aggregate family budget method.

Book for Study

Business Statistics : Dr.K.Alagar, Tata McGraw Hill Publishers, Delhi – 2013.

Books for Reference

Business Statistics : R.S.N.Pillai and Bagavathi, S. Chand & Co.
New Delhi – 2012.
Fundamental of Statistics : S.Gupta, Sultan Chand & Sons, New Delhi - 2010
Statistical Methods : M.Manoharan, Palani Paramount Publications,
Palani – 2010.
Statistical Methods : S.P.Gupta, S. Chand & Co. New Delhi – 2012.

C++ PROGRAMMING

Semester : III		**Hours / Week : 3**
Sub-Code :		**Credit** : 2

Objectives

To enable the students to gain knowledge about oriented programming language.

Unit -I

Basic concepts OOPS – what is C++? – Application of C++? Programs – tokens, keywords, identifiers and constants – data types – variables – operators in C++ - expressions – control structures.

Unit - II

Function in C++: the main function – inline function – function overloading- friend function – classes and object: introduction – specifying the classes – defining member functions – static data member – static member function.

Unit - III

Constructors and destructors: Introduction – Constructors – parameterized constructors – multiple constructors in a class – copy constructors – Operator overloading.

Unit - IV

Inheritance: Introduction – defining derived classes – single inheritance – multilevel inheritance – multiple inheritances – hierarchical inheritance – hybrid inheritance.

Unit -V

Manipulator functions – File: Introduction – classes for file stream operations- opening & closing a file – opening files using open() – detecting End – of File – More about open(): file pointers and their manipulations –sequential input and output operations.

Book for Study

Object oriented programming with C++:   E. Balagurusamy, Tata MC Graw Hill Pub.,
                                        New Delhi.

Books for Reference

Object oriented software in C++	: Micheal A. smith,chapman& Hall
The Complete Reference C++	: Herbert Schildt Tata Mc-Graw Hill
Object oriented Programming with C++	: PoornachandraSarang Prentice Hall India, New Delhi

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C++ PROGRAMMING – LAB

Semester	**: III**	**Hours / Week : 2**	
Sub-Code	**:**	**Credit**	**: 1**

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1. Add two numbers using class.

2. Using binary operator overloading concepts add complex numbers.

3. Find biggest number using friend function.

4. Create a class for students table and add some more records.

5. Display the grade using multilevel inheritance.

6. Create a program to implement single inheritance.

7. Create a program to implement polymorphism.

8. Create a program using constructor.

9. Create a program using file concept.

10. Create a program using copy constructor

SOFTWARE ENGINEERING

Semester   : III   **Hours / Week : 5**

Sub-Code   :   **Credit   : 5**

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Objective:

To gain knowledge about software engineering principles and concepts.

Unit - I

Some definitions-project size categories-quality and productivity factors- managerial issues-planning software project. Defining the problem –Developing a solution strategy-planning the development phase – planning the organization structure

Unit - II

Software cost estimation: Software cost Estimation Technique staffing level estimation-Estimating software Maintenance cost.

Unit - III

Software Design: fundamental Design concepts-Modules and modularization criteria Design notations-Design Techniques-Real time and Distributed System Design –Test plan Design Guidelines.

Unit -IV

Verification and Validation Technique: Quality Assurance-Walkthroughs and section-Unit testing and debugging-System Testing-Formal Verification.

Unit -V

Software Maintenance: Enhancing maintainability during development-Managerial aspects of Software maintenance-Configuration Management-Source Code metrics.

Book for study

Software Engineering -   Richard Fairley**,** TATA McGraw Hill, New Delhi 2002.

Books for reference

Fundamentals of Software Engineering   : Carlo Ghezzi,MehsiJazeyeri,
                                                                          Dino Mandrioli, Prentice Hall India
Software Engineering   : Roger S.Pressman–
                                                                          Tata Mc-GrawHill,NewDelhi
Software Engineering   : A.A.Puntambekar–
                                                                          Technical Publications,Pune.

BANKING

Semester : III	**Hours/ Week** : 5
Sub-Code :	**Credit** : 3

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Objective:

To enable the students to learn the theory, law and practice of banking.

Unit – I

Banker and Customer: Origin of Banking – Meaning and definition of Banker – Meaning and definition of Customer – General Relationship between Banker and Customer – Special Relationship - Obligation to honourCheques – Obligation to maintain secrecy of customer's accounts – Banker's lien – Right to Set – off – Appropriation of Payments (Clayton's Case) – Compound interest – Incidental charges.

Unit – II

Deposits: Types of Deposits – Current Account, Savings Account – Fixed Deposit and Recurring Deposit – Fixed Deposit Receipt and its legal implications – General Precautions for opening account – Pass book – Meaning – legal aspects of entries in the pass book – Effect of wrong entries favourable to customers – effect of wrong entries favourable to banker. Special Types of Customers – General Procedure for opening accounts in the name of Minor, Married Women, Illiterate, Lunatic, Partnership firm, Joint stock Company Non – trading concerns and joint accounts.

Unit – III

Negotiable Instruments: Definition – Types – Features – Cheque – Cheque Vs. Bill of Exchange – MICR Cheque – Bouncing of Cheques – Material alteration – Immaterial alteration. Crossing – Meaning – Forms of Crossing – Significance of various forms of crossing. Endorsement – Meaning and Significance – Kinds and Significance – Regularity of endorsement.

Unit – IV

Paying Banker: Meaning – Duties of a Paying Banker – Circumstances for Dishonouring a Cheque – Statutory Protection under Sec. 85 of the Negotiable Instrument Act – Forgery of Customer's Signature – Payment in due Course – Holder in due Course.Collecting Banker – Meaning – Capacity of the collecting banker – Duties of Collecting Banker – Statutory protection under Sec. 131 of Negotiable Instruments Act – Concept of Negligence – Conversion.

Unit – V

Loans and Advances: General Principles of Bank lending – Secured advances and unsecured advances – Secured Vs. Unsecured advances – Types of Advances – Loans – cash credit – Overdraft and Bill discounting – Cannons of goods Banking Security – E- Banking – Facets – Advantages – Constraints – E-Cheque – M-Cheque EFT- ECS – EPS – E-Money – E-purse.

Book for Study

Banking Theory, Law and Practice : E. Gordon and Dr. K. Natarajan,
Himalaya Publishing House,
New Delhi – 2013.

Books for Reference

Banking Theory, Law and Practice : A.V. Ranganadhachary& D.S. Rao,

Banking Law & Practice : K.P.M. Sundaram& P.N. Varshney,
Sultan Chand & Sons, New Delhi - 2012

Practical Banking : M. Radhasami, Sultan Chand & Sons,
New Delhi - 2012

Modern Banking Theory : R.R. Paul,

Modern Banking and International Trade : M.L. Tannan, Indian Book House,
New Delhi - 2010

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C++ Programming

Semester: III   Hours/Week : 3
Sub. Code: Credit   : 3
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Objective:

To enable the students to gain knowledge about object oriented programming language.

Unit – I

Basic concepts OOPS – What is C++? – Application of C++ - Structure of C++ programs – tokens, keywords, identifiers and constants – datatypes – variables – operators in C++ - expressions – control structures.

Unit – II

Function in C++: The main function – inline function – function overloading – friend function – classes and object: Introduction – specifying the classes – defining member functions – static data member - static member function.

Unit - III

Constructors and destructors: Introduction – constructors – parameterized constructors – multiple constructors in a class – copy constructors – operator overloading.

Unit - IV

Inheritance: Introduction – defining derived classes – single inheritance – multilevel inheritance – multiple inheritances – hierarchical inheritance – hybrid inheritance.

Unit – V

Manipulator functions – File: Introduction – classes for file stream operations – opening & closing a file – opening files using open() – detecting End-Of File – More about open(): file modes – file pointers and their manipulations – sequential input and output operations.

Book for study

Object oriented programming with C++   : E.Balagurusamy, Eleventh Ed. 2003
                                                                        TATA McGraw Hill Pub. Company Ltd.
                                                                        New Delhi.

Books for Reference

Object oriented software in C++	: Micheal A. smith,chapman& Hall
The Complete Reference C++	: Herbert Schildt Tata Mc-Graw Hill
Object oriented Programming with C++	: PoornachandraSarang Prentice Hall India, New Delhi

C++ Programming Lab

Semester: III   **Hours/Week   : 2**
Sub. Code: **Credit   : 2**
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11. Add two numbers using class.

12. Using binary operator overloading concepts add complex numbers.

13. Find biggest number using friend function.

14. Create a class for students table and add some more records.

15. Display the grade using multilevel inheritance.

16. Create a program to implement single inheritance.

17. Create a program to implement polymorphism.

18. Create a program using constructor.

19. Create a program using file concept.

20. Create a program using copy constructor

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SOFTWARE ENGINEERING

Semester : IV	Hours/Week : 4
Sub. Code:	Credit : 3

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Objective:

To gain knowledge about the principles and concepts of software engineering.

Unit – I

Software engineering: Meaning – Definition - project size categories-quality and productivity factors- managerial issues-planning software project. Defining the problem – Developing a solution strategy-planning the development phase – planning the organization structure

Unit – II

Software cost estimation: Software cost Estimation Techniques - Staffing level estimation-Estimating software Maintenance cost.

Unit – III

Software Design: fundamental Design concepts-Modules and modularization criteria Design notations-Design Techniques-Real time and Distributed System Design –Test plan Design Guidelines.

Unit – IV

Verification and Validation Techniques - Quality Assurance-Walkthroughs and inspections - Unit testing and debugging-System Testing-Formal Verification.

Unit – V

Software Maintenance : Enhancing maintainability during development-Managerial aspects of Software maintenance-Configuration Management-Source Code metrics.

Book for study

Software Engineering   : Richard Fairley, TATA McGraw Hill, New Delhi 2002.

Books for reference

Fundamentals of Software Engineering   : Carlo Ghezzi,MehsiJazeyeri,
                                          Dino Mandrioli, Prentice Hall India
Software Engineering   : Roger S.Pressman–
                                          Tata Mc-GrawHill,NewDelhi
Software Engineering   : A.A.Puntambekar–
                                          Technical Publications,Pune.

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PARTNERSHIP ACCOUNTS

Semester : IV	**Hours/ Week : 6**
Sub-Code :	**Credit** : 4

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Objective:

To enable the students to understand the basic principles and procedure of Preparing Partnership Accounts.

Unit – I

Partnership fundamentals: Definition – Partnership deed – Rules applicable in the absence of partnership deed – Interest on Capital – Interest on Drawings – Partners' Salary or Commission – Profit and Loss Appropriation account – Capital Accounts of partners – Fixed Capital Method – Fluctuating capital method – Past adjustments – Guarantee.

Unit – II

Admission of a Partner: Introduction – Adjustment in the Profit Sharing ratio – Calculation of sacrificing ratio – Meaning of goodwill – Factors affecting value of goodwill – Methods of Valuation of Goodwill – Treatment for goodwill on the admission of a partner – premium method – Revaluation A/c – Memorandum Revaluation A/c – Capital accounts.

Unit – III

Retirement, Retirement Cum Admission & Death of a Partner: Retirement of a Partner – Gaining Ratio – Death of a Partner – Joint life policy – Capital accounts.

Unit – IV

Dissolution of Firm: Meaning – Modes – Insolvency of a partner – Garner Vs. Murray.

Unit – V

Insolvency of all the Partners – Piecemeal Distribution – Proportionate Capital Method – Maximum Loss Method.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications, Chennai – 2014.

Books for Reference

Advanced Accountancy   : R.L.Gupta and M.Radhasamy,Sultan
Chand & Sons, New Delhi – 2010.

Advanced Accountancy   : S.P.Jain ad K.L.Narang, Kalayani Publication,
New Delhi – 2013.

Advanced Accounts   : M.C.Shukla, T.S.Grewal and S.C.Gupta,
Sultan Chand & Sons, New Delhi – 2010.

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BUSINESS MATHEMATICS

Semester : IV	**Hours / Week : 6**
Sub-Code :	**Credit** : 4

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Objectives:

To enable the students to acquire the basic mathematical skills and techniques of to solve problems in the field of commerce.

Unit – I

Elements of set theory: Definition – Symbols – Roster method and rule method – Types of sets – Union and intersection – Subsets – Complements – Difference of two sets – Family of sets – Theories on set – Venn Diagram – Demorgan's Law.

Unit – II

Commercial Arithmetic: simple interest – Compound interest – Annuities – discounting of bills – Profit and loss determination.

Unit – III

Ratios – Proportions – Variation

Unit – IV

Probability: theory of probability – Various schools of thoughts – Theorems – conditional probability – Baye's theorem – Mathematical expectations.

Unit – V

Theoretical distributions: Binomial, Poisson and Normal distributions. (Simple Problems only)

Book for Study

Business Mathematics	: M. Manoharan& C. Elango, Palani Paramount Publications, Palani – 2010.

Books for Reference

Business Mathematics	: D.C.SanChetti&V.K.Kapoor, S. Chand & Company PVT Ltd., New Delhi - 2010
Business Mathematics	: P.M.Aggarwal&D.C.SanChetti
Business Mathematics	: P.R.Vittal, Margam Publications, Chennai Revised and enlarged edition – 2012.
Business Mathematics	: Dr. P.C. Sekar, Empee Publication, Madurai - 2014

JAVA PROGRAMMING

Semester : IV	**Hours / Week** : 3
Sub-Code :	**Credit** : 2

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Objectives:

To understand the concepts like Object Oriented Programming, Multithread, Packages, Exceptions in JAVA.

Unit -I

The Genesis of Java : Java's Language – the Creation of Java – Why Java is Important to the Internet – Java's Magic – the Java Buzzwords – the Continuing Revolution – Java is not an Enhanced HTML. An Overview of Java: Object Oriented Programming – Simple Libraries – Data Types – Arrays.

Unit -II

Operators – Selection Statements – Iteration Statements – Jump Statements – Class Fundamentals – Declaring Objects – Assigning Object Reference Variables – Introducing Methods – Constructors – this Keywords – Using Object as Parameters – Argument Passing – Retuning Objects – Recursion – Access Control – Static – Final – Nested and Inner Classes – String Class – Command Line Arguments.

Unit - III

Inheritance – Using Super – Multilevel Hierarchy – when Constructors are called – Method Overriding – Dynamic Method Dispatch – Using Abstract Classes – Using Final with Inheritance – Object Class – Packages – Access Protection – Importing Packages – Interfaces.

unit - IV

Exception Handling Fundamentals – Exception Types – Uncaught Exceptions – Using Try and Catch – Multiple Try Classes – Nested Try Statements – Throw – Finally – Built in Exceptions – Creating Own Subclasses – Using Exceptions.

Unit -V

String Handling: String Constructors - String Length – Special String Operators – Character Extraction – String Comparison – Searching Strings – Modifying a String – Data Conversion using Value of() – Changing the case of characters within a string – String Buffer.

Book for Study:

Java Programming : E. Balagurusamy

Books for Reference:

The Complete Reference Java 2 – Patrick Naughton, Herbert Schildt.

Java 2 Programming JDK 5 Edition – Black Book.

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JAVA PROGRAMMING - LAB

Semester : IV	**Hours / Week** : 2
Sub-Code :	**Credit** : 1

1.   Write a Java program for class and object

2.   Write a Java program to Sorting Numbers using Arrays

3.   Write a Java program to Reverse a String

4.   Write a Java program to Create Exception

5.   Write a Java program to implement Bank transaction using interface.

6.   write a java program bank information using inheritance

7.   Write a java program employee details using exception handling

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SOFTWARE DEVELOPMENT IN VISUAL BASIC

Semester : IV	**Hours / Week : 3**
Sub-Code :	**Credit : 3**

Objectives:

To provide a thorough knowledge of the front end environment and working knowledge in visual basic to develop user environment packages.

Unit - I

Starting a new project – the properties window – common form properties – scale properties – color properties – making a form responsive – printing a visual representation of a form – types – creating stand alone windows programs – the tool box – creating controls – he name (control name) property – properties of command buttons – simple event procedures for command buttons – access keys – image controls – text box – labels – navigating between controls – message box – the grid.

Unit - II

Statements in visual basic – variables – setting properties with code – data types – working with variables – more on numbers – constants – input box – displaying information on a form – the format function – picture box – rich text box – the printer object – determinate loops – making decisions – select case – nested if – then the GOTO – string function – numeric function – date and time functions.

Unit – III

Functions procedure – list one dimensional arrays –arrays with more than one dimension – using list and arrays with function and procedure – new array – based string – record(user defined types)

Unit – IV

The with statement – Enums – control arrays – list and combo box – The flex grid control – code modules – global procedures – data control.

Unit -V

Creating a report with a database – modifying – report title – header & footer – grid and rules – executing the reports.

Book for Study

       Visual Basic 6.0 from the Ground up – Gray Cornell

Books for Reference

       Programming with Visual Basic 6.0   – Mohammed Azam

       Visual Basic 6.0.   – Kanithkar

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SOFTWARE DEVELOPMENT IN VISUAL BASIC

Semester	**: IV**	**Hours / Week**	**: 2**
Sub-Code	**:**	**Credit**	**: 2**

1. Objective type questionnaire.

2. Design arithmetic calculator.

3. Animation.

4. Apply Finding text concept by using RTF.

5. Apply Windows explorer concepts in VB.

6. Add a record in data base using data control.

7. Display record from data base using OCX file "MS flex grid".

8. Display a file from the directory list box.

9. Apply HScroll and VScroll and shapes tool.

10. Create VB program using common dialog control.

11. Create VB program using Checkbox and option button

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MARKETING
(Elective – A)

Semester : IV		**Hours / Week : 5**
Sub-Code :		**Credit** : 4

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Objective:

To expose the students to the fundamentals of modern marketing.

Unit – I

Introduction: Nature, scope, objectives of marketing – definition – importance of marketing –Marketing concept and its evolution – marketing mix.

Unit – II

Product: Meaning – definition – product planning and development – new product development o f new product – features and defects – product mix- product life cycle – product line and mix strategies.

Unit – III

Price: Meaning – definition – objectives – factors affecting pricing – methods and types of pricing.

Unit – IV

Promotion :Meaning – the definition –importance – elements of promotional measures – their advantages and disadvantages – Promotional Mix – Advertising – Kinds – Significance – Advertising Media – Personal Selling – Kinds – Qualities – Controlling Salesmanship.

Unit – V

Physical distribution:Meaning – importance – channels of distribution – middleman. Merchant agent – factors affecting the selection of a suitable channel – wholesaler – retailer – merits and demerits and suitability.

Book for study

Marketing	: N.Rajannair, Sultan Chand & Sons, New Delhi – 2012.

Books for reference

Marketing management	:C. memoria and joshi, Kitab Mahal, New Delhi - 2000
Modern Marketing	: R.S.N.Pillai&Bhagavathi, S.Chand & Co. PVT Ltd., New Delhi - 2012
Marketing	: Dr. L.Natarajan, Margham Publication, Chennai - 2012

CONSUMER BEHAVIOUR
(Elective – B)

Semester : IV	Hours / Week : 5
Sub-Code :	Credit : 4

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Objective:

To familiarize apply consumer behaviour theories for business and wider socially and evaluate the contribution of consumer behaviour to marketing management.

Unit – I

Consumer Behaviour – An Introduction – What is Consumer - Behaviour Why to study Consumer Behaviour – Application of Consumer Behaviour principles to strategic marketing – Role of Marketing in Consumer Behaviour – Market Segmentation and Consumer Behaviour.

Unit – II

Consumer as an individual – Consumer needs and motivation, Personality and Consumer Behaviour – Psychographics Consumer Perception, attitudes – attitude formation and change – Learning.

Unit – III

Consumer In a Social & Cultural Setting – Group dynamics and consumer reference groups, family, social class and Consumer Behaviour – The influence of Culture on Consumer Behaviour – Sub-cultural and Cross Cultural Consumer Analysis.

Unit – IV

Consumer Decision Making Process – Personal influence and the opinion leadership – Diffusion of innovation process, Consumer Decision Making process – Comprehensive models of consumer decision making – New Product purchase and repeat purchase.

Unit – V

Consumer Behaviour Applications - Consumer Behaviour applicable to Profit and Non Profit Service Organizations, Societal Marketing Concept – Marketing Ethics – Consumer Movement – Government Policy and Consumer Protection – Indian Consumer and Marketing Opportunities in India.

Book for study

Consumer Behaviour	: RamanujMajumdar PHI Learning PVT Ltd.,

Books for reference

Consumer Behaviour	: Michael R. Solomon, PHI Learning PVT Ltd., Indian Edition.
Consumer Behaviour	: Suja .R Nair, HImalay Publishing House, Mumbai - 2010
Consumer Behaviour	: C.L. Tyagi and Arun Kumar, Atlantic Publishers.

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INCOME TAX - I

Semester : V	**Hours / Week : 6**
Sub-Code :	**Credit** : 5

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Objective:

To help the students to gain knowledge of the provisions of Indian income tax law and its application in computation of income from various heads of income.
(Note: Amendments up to Six months prior to the date of Examination)

Unit – I

Historical background of Indian Income Tax – Income Tax Act, 1961 – Definitions – Agricultural income – Previous Year – Assessee – Assessment year – Person – Principal officer – Resident – Ordinarily Resident – Not ordinarily resident – Non – Resident – Deemed income – Capital and Revenue items – Incomes exempt from tax.

Unit – II

Computation of Income from salary.

Unit – III

Computation of Income from house property.

Unit – IV

Computation of Income from Business or Profession.

Unit – V

Computation of Income from Capital gains and Income from other sources.

Book for study

Income Tax Law and Practice	: Gaur and Narang, Sultan Chand & Sons, New Delhi -2013

Books for Reference

Income Tax Law and Practice	: VinothK.Singhania, Taxmann Publications, PVT Ltd., New Delhi - 2013
Income Tax Law and Practice	: DinkarPagare, Sultan Chand & Sons, New Delhi -2013

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RELATIONAL DATABASE MANAGEMENT SYSTEM

Semester : V	**Hours/Week : 3**
Sub. Code:	**Credit : 2**

Objective:

To provide a thorough knowledge of the back-end environment and working knowledge in Database.

Unit - I

Introduction to RDBMS-Data Definitions Language (DDL)-Data Manipulation Language(DML)-Transaction Control Language(TCL):Commit, Rollback,-Create table-modifying the structure of tables-Insertion of data into tables-Updating the contents of a table-deleting operations

Unit - II

The many faces of the SELECT command –Data Constraints Null value, Primary Key, Unique key, Reference key, Check-Logical operators-Range Searching

Unit - III

Pattern matching –oracle function: set Avg, Min, Count, Max, Sum, ABS, Power-Grouping Data FROM TABLES IN SQL -Manipulating Date in SQL.

Unit – IV

Index-Views-Joins-sub queries-computations in Expressions Lists used to select Data-Renaming columns used with expressions List.

Unit -V

PL\SQL: Introduction-The PL\SQL syntax-Data types-understanding the PL\SQL Block structure-Cursors-oracle Triggers.

Book for study

Oracle-7 the complete Reference : IVAM Bayross, BPS, New Delhi.1995.

Book for Reference

Fundamental of SQL Programming – Ramon A. Mata-Toledo.

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RELATIONAL DATABASE MANAGEMENT SYSTEM – LAB

Semester : V   **Hours/Week : 2**

Sub. Code: **Credit   : 2**

1. Write a program using conditional control, iterative control and sequential controls.

2. Write a program Exception Handling.

3. Create a Table with all important constraints.

4. Apply the queries in a table EMP.

5. Drop, Select, Update, Delete Command

6. String functions in a Table student

7. Parent-child relations among two Tables.

NETWORKING MANAGEMENT

Semester : V	**Hours/Week** : 5	
Sub Code :	**Credit** : 3	

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Objective:

To enable the students to gain knowledge about Computer Networks.

Unit – I

Introduction: Uses of Computer Networks-Network Hardware and Software-OSI Reference model, Examples of Network Structures.

Unit – II

Physical Layer: Transmission Media, Wireless Transmission, communication satellites, and the telephone system.

Unit – III

Data Link Layer: Data Link Layer Design issues, Error detection and correction, elementary data link protocols, sliding window protocol, the channel allocation problem, multiple access protocols, csma & collision free protocols.

Unit – IV

Network Layer: Network layer design issues-routing algorithms, shortest path, flooding, hierarchical and broadcast, Transport Layer: the Transport services, elements of transport protocols.

Unit – V
Application Layer: DNS, Security, E-mail, WWW, Multimedia.

Book for Study

Computer Networks : Andrew.S.Tanenbaum

PHI Publication. 4th edition,

Books for Reference

Telecommunication Network design Algorithms : Aaron Kirshenbaum, TATA

Mc Graw Hill.

Data and Computer Communication : William Stallings -PHI Publications

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COSTING

Semester : V	**Hours / Week : 6**
Sub-Code :	**Credit** : 5

Objective:

To enable the students to learn the Fundamentals of Costing and also their applications.

Unit – I

Introduction to costing – Meaning of cost and costing – Definition – Applications of costing – Advantages of costing – Limitations – Installation of costing system – Elements of cost – Cost classification – Cost sheet.

Unit – II

Material cost control – Purchase procedure – Requisition – Purchase order – Bin Card – Stores ledger – Methods of stores issue – Stock levels – Economic order quantity – Perpetual inventory system – ABC analysis – VED analysis.

Unit – III

Labour cost control – Introduction – Labour costs – Personnel department – Control over labour costs – Time and Motion study – Methods of wage payment – Incentive system – Treatment of overtime – Bonus – Holiday pay and idle time – Overheads – Definition – Allocation and apportionment of overhead to cost centres.

Unit – IV

Process costing – General principles – Process Losses – Normal loss – Abnormal Loss – Abnormal Gain – Equivalent production. (Simple problems only)

Unit – V

Operating Costing – Reconciliation of cost and financial profits.

Book for Study

Cost Accounting : S.P. Jain and K.L. Narang, Kalyani Publishers, Ludhiana – 2014.

Books for reference

Practical Costing : Khanna, Pandey, Ahuja and Arora, S. Chand & Co. PVT Ltd.,
New Delhi - 2012
Cost Accounting : Sheldon
Cost Accounting : J.C. Katyal, T.R. Sikka, N.S. Bhalla and C.B. Gaur

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COMPANY ACCOUNTS
(Elective – A)

Semester : V	**Hours / Week : 5**
Sub-Code :	**Credit** : 5

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Objectives:

To familiarize the students with the different types of problems in company accounts and to give necessary practice to solve them.

Unit – I

Issue of Shares: Equity and Preference Shares pro-rata allotment – Forfeiture – Reissue – Redemption of preference shares – Special entry on issue of debentures – Redemption of debentures – Underwriting of shares and debentures.

Unit – II

Final accounts – Preparation and presentation according to Part – II of Schedule VI of the Companies Act 1956 – Vertical form – Profit prior to incorporation.

Unit – III

Amalgamation and Absorption and External Reconstruction of Joint stock companies – Internal Reconstruction and Capital reduction.

Unit – IV

Liquidation of Companies – Liquidator's final statement of accounts – Statement of affairs – Deficiency and surplus accounts.

Unit – V

Valuation of goodwill – Valuation of shares.

Book for Study

Advanced Accountancy : T.S. Reddy, A. Murthy, Margham Publications,
Chennai – 2014.

Books for Reference

Advanced Accountancy : S.P. Jain and K.L.Narang,KalyaniPublishers,
Ludhiana - 2014

Advanced Accountancy : M.A. Arulanandam, K.S.Raman and R.Srinivasan,
Himalaya Publishing House, New Delhi – 2010.

Advanced Accountancy : R.L. Gupta and Radhasamy,
Sultan Chand & Sons, New Delhi -2014

Advanced Accountancy : R.S.N. Pillai and Bhagavathi
S. Chand & Co. PVT Ltd., New Delhi - 2014

Advanced Accounts : M.C. Shukla and T.S.Grewal
Sultan Chand & Sons, New Delhi -2014

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COMPANY LAW
(Elective – B)

Semester : V	Hours / Week : 5
Sub-Code :	Credit : 4

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Objective:

      To familiarize the students with the formation, management and winding up of companies. (Compliance with the Amendments to the Companies Act 2013)

Unit – I
    Company – Definition – Characteristics – Types of Companies – formation of a Company.

Unit – II
    Memorandum – Articles – Prospectus – Alteration Procedures.

Unit – III
    Company Management – Directors – Managing Director – Managers – Secretary – appointment – Removal – Remuneration – Duties – Powers – Liabilities.

Unit – IV
    Company Meetings – Statutory Meetings – General Meetings – Board Meeting – Committee Meetings – Requisites of a valid meeting – proxy – Voting and poll – resolutions.

Unit – V
    Winding-up: meaning – models – procedure – consequences – defunct company.

Book for the study:
    Company Law   : N.D. Kapoor, S.Chand & Co. Ltd., New Delhi – 2013.

Book for Reference:
    Company Law   : M.C. Shukla, S.Chand & Co. Ltd., New Delhi – 2013.
    Company Law   : Avtar Singh, S.Chand & Co. Ltd., New Delhi – 2013.
    Company Law   : Ashok and Bagrail – S.Chand & Co. Ltd., New Delhi – 2010.

INCOME TAX - II

Semester : VI	Hours / Week : 7
Sub-Code :	Credit : 5

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Objective:

To enable the student to gain knowledge of the provisions of the Indian Income Tax law and their application in computation of income of individuals, Firms, HUFs and corporate assesses.

Unit –I

Deduction from gross total income – Set-off of losses and carry forward of losses.

Unit – II

Assessment of individuals.

Unit – III

Assessment of partnership firms- assessment of association of persons – Assessment of Companies.

Unit – IV

Income Tax Authorities – Appointment, Powers and Duties – Assessing officer – Administrative Hierarchy of Tax Authorities – Filing of Returns and Due dates – Advance payment of Tax – Tax Deducted at Sources (TDS)

Unit – V

Procedure for assessment- Self assessment-provisional assessment-Regular assessment – Reassessment- Best judgment assessment – Ex-parte assessment- Rectification of mistakes- Summary assessment.

Book for study
Income tax law and practice : Gaur and Narang, Sultan Chand & Sons,
New Delhi -2014

Books for Reference
Income tax law and practice : Vinod K.Singhania, Taxmann Publications, PVT
Ltd., New Delhi – 2014.
Income tax law : H.C.Mehrotra and Goyal, SahityaBhawan
Publications, Agra – 2014.

Accounting Software

Semester : VI	Hours/Week : 3
Sub. Code:	Credit : 2

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Objective:

To provide a thorough knowledge of the electronic accounting package and to enable the students to acquire practical knowledge in accounting software.

Unit – I

Introduction to tally fundamentals – features of tally – tally screen components – mouse or keyboard conventions – maintaining company data – basic company details.

Unit – II

Tally Accounting: The Chart of Accounts: Accounting with tally – understanding classification of groups & ledgers – predefined groups of accounts – To understand the concept of groups and ledgers.

Unit – III

Tally inventory: Maintaining Stock Details: Inventory accounting with tally – inventory masters – displaying and altering stock groups – creating multiple stock categories – displaying and altering stock categories – creating compound unit of measure – displaying and altering units of measure – displaying and altering stock godowns – Order processing.

Unit – IV

Tally Vouchers: Accounting vouchers – Inventory Vouchers – Invoicing. Displaying and Reporting: Display Books of Account and statements of accounts – inventory reports.

Unit – V

Introduction to Enterprise Resource Planning and Business Engineering: An overview – What is business engineering (BE) – Significance of Business Engineering – Principles of Business Engineering – BRP, ERP and IT – Business Engineering with Information Technology - Supply Chain Management.

Book for study:

Accounting with Tally   : K. K. Nadhani.

Books for reference

Enterprise resource planning
concept and practice   :VinodkumarGarg, V.K.
                                                        Venkitakrishnan, Prentice Hall India, 2007
Tally Accounting Software   : S.PalaniVel Margham Publications
Tally ver.9   : Nellai Kannan Nels Publications

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DEPARTMENT OF COMMERCE
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B.Com. (Information Technology)

TALLY LAB

Semester : VI   **Hours/Week   : 2**
Sub. Code: **Credit   : 2**
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Objective:

1. Solve any one Final A/c program through tally.

2. Take any one warehouse as example and apply the inventory concept in it.

3. Development a voucher for any one concern.

4. Create a Journal Voucher.

5. Create a Sales Voucher.

6. Create a Company and Report.

7. Create a Contra Voucher.

Project

Semester : VI	**Hours/Week : 5**
Sub. Code:	**Credit : 4**

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Objective:

To facilitate the students to gain the practical knowledge in the project work and to provide them on the job training.

Project Work:

The project work shall be assigned to each student at the end of the sixth semester. The project report shall not be less than 40 type written pages and copy of the report shall be submitted to the department. The project report shall be valued by the internal examiner.

Management Accounting

Semester : VI		**Hours / Week : 6**
Sub-Code :		**Credit** : 5

Objective:

To provide an insight into the accounting procedures and their applications in complex business management.

Unit – I

Management accounting: Meaning and definition – Nature and scope – Functions – Limitations – Relationship between cost, financial and management accounting – Tools of management accounting.

Unit – II

Ratio Analysis: Accounting ratios, their significance, utility and limitations, Analysis for liquidity, profitability and solvency – Budget and budgetary control : objectives, advantages and limitations – Functional budgets – Flexible and cash budget – Preparation thereof.

Unit – III

Fund flow and Cash flow analysis – Forecasting of funds requirements.

Unit – IV

Marginal costing – Meaning, objectives, advantages and limitations – Breakeven point – Concept of decision making – Concept of differential costs – Steps in decision making – Sales mix – Exploring new markets – Discontinuation of a product line – Make or buy decision – Equipment replacement – Change vs. status quo – Expand or contract – Shut down or continue.

Unit – V

Standard costing and variance analysis – Material and labour variances only. (Simple problems only)

Book for study

Management Accountancy   : Ramachandran&Srinivasan, Sriram Publications, Trichy – 2014

Books for Reference

Management Accounting   : Hingorani&Ramanatha, Himalaya Publishing House, New Delhi - 2010
Management Accounting   : VasudevanGhosh
Financial Statement Analysis   : R.K. Gupta

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AUDITING
(Elective – A)

Semester : VI		**Hours/ Week : 5**
Sub-Code :		**Credit : 4**

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Objective:

To enable the students to acquire the basic knowledge of the principles and practice of auditing.

Unit – I

Introduction; meaning – definition – difference between book keeping and accountancy – auditing and investigation qualities – Qualification and disqualification of an auditor – types of audit – conduct of audit.

Unit – II

Internal control, internal audit and internal check – Internal Control – Objectifies – Characteristics of effectives internal control system – Method of evolution of internal control system. Internal Check as means of internal control – objectives – principles – advantages and disadvantages, internal check & records cash receipts, cash payments, wages, sales, purchases and stores – internal Audit – External and Internal audit – position of internal auditor as records internal audit.

Unit – III

Vouching – Meaning – objects of vouching – examinations of vouching – vouching of cash transaction – cash receipts – cash sales – Teeming and Lading – vouching of cash payments, wages, capital expenditure, loans, salaries, commission and travelling expenses. Vouching of trading transaction – purchase; sales – goods on sale or return, goods on consignment, Hire purchases, sales return, purchase ledger, sales ledger – journal proper.

Unit – IV

Verification and valuation of assets and liabilities – verification – meaning – mode and object of verification – verification's assets – verification's liabilities, valuation of assets and liabilities, Auditor's position as regard to valuation of asset – verification of individual assets – verification of individual liabilities.

Unit – V

          Liabilities of auditor – Civil liability – liability to third party and contributory – negligence – liability for misfeasance - criminal liability – liability under Companies Act – penal code – liability for professional misconduct – liability for unaudited statement – investigation – types of investigation – model of investigation - specific investigation – Statutory Investigation – model Audit Report – Audit worksheet.

Book for Study

    Practical auditing   : B.N.Tandon, S. Chand & Co. New Delhi - 2014

Books for Reference

Principles and Practice of Auditing	: Dinkarpagare, Sultan Chand & Sons,
	New Delhi - 2012
Practical auditing	: M. Sakshena
Auditing Principles and Practice	: Jagadish and prakash
Auditing	: Dr. Sharma, Vikas Publishing House PVT. Ltd.
	New Delhi – 2010.

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RETAIL MARKETING
(Elective – B)

Semester : VI   **Hours/ Week** : 5
Sub-Code :   **Credit** : 4

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Objective:

             To impart knowledge on the various facts of Retail Marketing.To enable the students to acquire the required exceptive on latest techniques in Retailing.

Unit – I

        Retailing – Definition – Objectives, scope and importance of retail marketing – Retail customer – Evaluating the competition in retailing – key drivers of retailing in India – Retailing Scenario – in India – Global.

Unit – II

        Retail Merchandising – Objectives – The buying function – Merchandise management – methods of planning and calculating inventory level – mark ups – markdowns in Merchandise management. Merchandisers skill and profile – Supply Chain Management in Retailing – integrated supply chain – efficient consumer response (ECR) – Retail automation and supply chain Management (SCM)

Unit – III

        Managing retail personnel – Human resources – issues and concerns in retailing – Man power planning – motivation and rewards for performance. Customer services in retailing – customers profiles and expectations – service vision and service culture – setting standards for measurement of service quality and performance.

Unit – IV

        Retail marketing and advertising – retail marketing strategies – store positioning – marketing mix – customer relationship management – micro marketing – retail advertising.Role of personal selling in retailing – process of personal selling.

Unit – V

        Online retailing – the new online retail categories – impact of online retailing – pitfalls of online retailing – strategies of the survivors in online retailing in India – ethics in retailing – the future of retailing.

Book for study:

    Retail Management   : Gibson G. Vedamani, Jaico Publishing House,
                                              2nd edition – 2004.

Books for reference:

    Retail Marketing Management   : Divid Gilbert, Pearson Education,
                                              Singapore – 3rd Indian reprint – 2003.
    Retailing   : Patrick M. Dunne, Robert F Lusch,
                                              Thomson Southwestern – 1st reprint – 2002.