

BACHELOR OF COMMERCE (CA)
Affiliated to Thiruvalluvar University

PROGRAMME HAND BOOK
CURRICULUM AND SYLLABUS UNDER CBCS
WITH EFFECT FROM 2020-2021



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PROGRAMME OVERVIEW

B.Com in Computer Application is a 3 – year undergraduate programme designed to impart advanced learning to students in the discipline of Commerce, particularly involving the application of software technology for business requirements. The programme follows an innovative modern curriculum. Upon successful completion of the programme, successful graduates can continue higher studies like M.Com., M.Com. (CA), MBA., MCA., CA., ICWAI., ACS. And also concentrate in the field of research.

UNIVERSITY REGULATIONS - DEFINITIONS

PROGRAM - “Programme” means a course of study leading to the award of a degree in a discipline.

PROGRAM DURATION - It shall extend over a period of three years comprising six semesters with two semesters in one academic year.

COURSE - “Course” refers to a paper / practical / subject offered under the degree programme. Each Course is to be designed with lectures / tutorials/Laboratory or field work / seminar / practical training / Assignments / Term paper or Report writing etc., to meet effective teaching and learning needs.

CREDITS - The weightage given to each course of study (subject) by the experts of the Board of Studies concerned. The total minimum credits required for completing a UG program is 140.

CHOICE BASED - All Undergraduate Programmes offered by Thiruvalluvar University are under Choice Based Credit System. This is to enhance the quality and mobility of the students within and between the Universities in the country and abroad.

ELIGIBILITY FOR ADMISSION - Candidate seeking admission to the first year of the UG Degree Course should have passed the Higher Secondary Course Examination (Academic or Vocational) Conducted by the Govt. of Tamil Nadu with Accounts and commerce as a subject or any other Examination accepted as equivalent thereto by the Syndicate subject to such other conditions as may be prescribed.

PATTERN OF STUDY

The pattern of study for all UG Programs in Thiruvalluvar University consists of the following:

PART-I: Tamil or any one of the following modern/classical languages i.e. Telugu, Kannada, Malayalam, Hindi, Sanskrit, French, German, Arabic & Urdu.

The subject is offered during the first two semesters with one examination at the end of each semester (2 courses: 2 x 4 = 8 credits).

Part II : Part II comprises of 2 categories namely Communicative English and Professional English.

The Communicative English subject shall be offered each in I and II Semester with one examination at the end of each semester (2 courses: 2x4= 8 credits)

For para-professional programmes, (B.Com., B.B.A.,etc.,) there shall be only two papers for the **first two semesters** with one examination at the end of each semester (2 courses : 2x3=6 credits).

PART-III

(i) Core subject

Core papers including practicals wherever applicable are offered as prescribed in the scheme of examination, by the Boards of studies of different subjects. However for B.Com or B.B.A., courses, there shall be 19 Core papers with 81 credits.

(ii) Allied Subjects - Allied papers including practicals wherever applicable are offered as prescribed in the scheme of Examination by the Boards of Studies of different subjects. There shall be 4 papers, one each in I, II, III and IV semester, for all UG Courses except for Science courses with practicals. For all the 4 semesters, the total number of credits for Allied courses shall be 20 only.

(iii) Electives Courses - Three elective courses with (3x3=) 9 credits are to be offered one in the V Semester and two in the VI Semester. Elective subjects are selected from the list of electives prescribed by the Board of Studies concerned, as given below. Colleges can choose any one of the papers, given below, as an elective for a particular semester whether 5th semester or 6th semester. Elective paper for a particular semester once chosen by a particular college, should not be changed without getting prior permission and approval of the University.

(iv) Professional English Courses

Two Professional English Courses with (3x3=) 9 credits are to be offered each in I and II Semester for which examination shall be conducted at the end of the respective semesters.

(v) Individual / Group Project

There will be an Individual / Group project work is compulsory at the end of VI Semester as prescribed by the respective boards of studies. (Group will not be exceeding five students).

PART-IV

i) Basic Tamil / Advanced Tamil (OR) Non-major Elective - Those who have not studied Tamil upto XII std and taken a non-Tamil language under Part-I shall take Tamil comprising two courses with 2 credits each (2x2=4 credits). The course content of which shall be equivalent to that prescribed for the 6th standard by the Board of Secondary Education and they shall be offered in the third and fourth semesters. (OR)

b. Those who have studied Tamil upto XII std and taken a non-Tamil language under Part-I shall take Advanced Tamil comprising two courses with 2 credits each (2x2=4 credits) in the third and fourth semesters. (OR)

c. Others who do not come under the above a/b categories can choose the offered non-major electives consisting of two courses with (2x2=) 4 credits, in the third and fourth semesters.

ii) Skill Based Subjects All the UG Programmes shall offer four courses of skill based subjects one each in III, IV, V & VI semester with 3 credits each (4x3= 12 credits) for which examination shall be conducted at the end of the respective semesters.

iii) Foundation Courses - There are 3 Foundation Courses offered.

1. Environmental Studies - offered in 1st Semester, under Part IV of the programme.
2. Value Education - offered in 2nd Semester under Part IV of the programme.
3. Soft Skill - offered in 2nd Semester under Part IV of the programme

(a) Environmental Studies - All UG Programmes shall offer a course in Environmental Studies subject and it shall be offered in the first semester as one paper with 2 credits. Examination shall be conducted at the end of the first semester.

(b) Value Education - All UG Programmes shall offer a course in "Value Education" and it shall be offered in the second semester as one paper with 2 credits. Examination shall be conducted at the end of second semester.

(c) Soft Skill - All the UG Programmes shall offer a course in "Soft Skill" subject and it shall be offered in the Second Semester by the Department of English, as one paper with 1 credit. Examination shall be conducted at the end of the 2nd semester.

The assessment for the course in Part IV namely (i) (a) alone, shall be only through CIA and not through external (University) examination for the total marks prescribed.

The assessment for the courses in Part IV namely (i) (b) & (i) (c) and (ii), (iii) (a), (iii) (b) and (iii) (c), shall be through CIA as well as external (University) examination for the total marks prescribed.

PART V

Extension Activities - Proper relevant records shall be maintained by the respective departments and if necessary it may be verified by the university authority at any time. The extension activities shall be conducted outside the regular working hours of the college. The mark sheet shall carry the gradation relevant to the marks awarded to the candidates. This grading shall be incorporated in the mark sheet to be issued at the end of the semester for which students shall pay the fee for one theory paper. The marks shall be sent to the Controller of Examinations before the commencement of the final semester examinations.

Marks to be awarded as follows:

1. 20% of marks for Regularity of attendance.
2. 60% of marks for Active Participation in classes/camps/games/special Camps/Programmes in the college/ District / State/ University activities.
3. 10% of marks for Exemplary awards/Certificates/Prizes
4. 10% of marks for Other Social components such as Blood Donations, Fine Arts, etc

PASSING MINIMUM

1. A candidate shall be declared to have passed the whole examination, if the candidate passes in all the theory papers and practical wherever prescribed as per the scheme of examinations by earning 140 credits in Part I, II, III, IV and V. He / She shall also fulfill the extension activity prescribed by earning 1 credit to qualify for the degree.
2. A candidate should get not less than 40% in the University (external) Examination, compulsorily, in any course of Part I, II, and III & IV papers. Also the candidate who secures not less than 40% marks in the external as well as internal (CIA) examinations put together in any course of Part I, II, III & IV shall be declared to have successfully passed the examination in the subject in theory as well as Practical.

DISTRIBUTION

Table - 1(A): The following are the distribution of marks for external and internal for University (external) examination and continuous internal assessment and passing minimum marks for theory papers of UG Programmes.

UNI. EXAM TOTAL (ESE)	PASSING MINIMUM FOR UNI.EXAM	CIA TOTAL	PASSING MINIMUM FOR CIA	TOTAL MARKS ALLOTTED	PASSING MINIMUM (UNI.EXAM+CIA)
75	30	25	0	100	40

Note: ESE - End Semester Examination

Table - 1(B): The following are the Distribution of marks for Continuous Internal Assessment in the theory papers of UG Programmes.

S.No	For Theory - UG courses	Distribution of Marks	
		Assignments	Tests
1	Assignment-1 (First 2 Units of the Syllabus)	10	-
2	Test-1 (First 2 Units of the Syllabus for 1 Hour duration)	-	50
3	Assignment-2 (3 rd & 4 th Units of the Syllabus)	10	
4	Test-2 (First 4 Units of the Syllabus for 2 Hours duration)	-	50
5	Assignment-3 (5 th Unit of the Syllabus)	10	-
6	Test-3 (Entire Syllabus for 3 Hours duration)	-	100
	TOTAL MARKS	30	200
	Marks to be converted to	5	20
	Total Maximum Marks for CIA	25	

Table – 2(A): The following are the distribution of marks for University (external) examinations and continuous internal assessments and passing minimum marks for the practical courses of UG Programmes.

UNI. EXAM TOTAL (ESE)	PASSING MINIMUM FOR UNI.EXAM	CIA TOTAL	PASSING MINIMUM FOR CIA	TOTAL MARKS ALLOTTED	PASSING MINIMUM (UNI.EXAM+CIA)
75	30	25	0	100	40

Table – 2(B): The following are the distribution of marks for the Continuous Internal Assessment in UG practical courses.

S.No.	For Practical - UG courses	Distribution of Marks	
		Assignments	Tests
1	Regular maintenance of the Observation note book-1 (Up to the end of I-Semester)	10	-
2	Test-1 (Up to the end of I-Semester for 2 Hours duration)	-	25
3	Regular maintenance of the Observation note book-2 (Up to the end of II-Semester)	10	
4	Test-2 (Up to the end of II-Semester for 2 Hours duration)	-	25
5	Regular maintenance & proper completion of the Record note book	10	-
6	Test-3 (Entire Syllabus following University examination pattern)	-	25
	TOTAL MARKS	30	75
	Marks to be converted to	10	15
	Total Maximum Marks for CIA	25	

QUESTION PAPER PATTERN

The following question paper patterns shall be followed for CBCS pattern syllabi for the candidates admitted from the academic year 2017-2018 onwards.

External Maximum 75 Marks – wherever applicable (Ext.75 + Int.25 = Total. 100)

Section A	Very short answer questions	10X 2=20	10 questions – 2 from each unit
Section B	Short answer questions of either / or type (like 1a (or) 1b)	5X5=25	5 questions – 1 from each unit
Section C	Essay-type questions / Problem (Answer any 3 out of 5)	3X10=30	5 questions – 1 from each unit

NOTE: In Section “C” one of the questions shall be application oriented or a problem, wherever applicable.

GRADING

Once the marks of the CIA and end-semester examinations for each of the course are available, they shall be added. The mark thus obtained shall then be converted to the relevant letter grade, grade point as per the details given below:

Conversion of Marks to Grade Points and Letter Grade (Performance in a Course/Paper)

RANGE OF MARKS	GRADE POINTS	LETTER GRADE	DESCRIPTION
90-100	9.0-10.0	O	Outstanding
80-89	8.0-8.9	D+	Distinction
75-79	7.5-7.9	D	
70-74	7.0-7.4	A+	First Class
60-69	6.0-6.9	A	
50-59	5.0-5.9	B	Second Class
40-49	4.0-4.9	C	Third Class
00-39	0.0	U	Re-appear
Absent	0.0	AAA	Absent

PROGRAMME STRUCTURE

Part	Subject	Papers	Credit	Total credits	Marks	Total Marks
Part-I	Languages(Two Semester)	2	4	8	100	200
Part-II	English (Two Semester)	2	4	8	100	200
	Professional English	2	3	6	100	200
Part-III	Allied (Odd Semester)	2	4	8	100	200
	Allied (Even Semester)	2	6	12	100	200
	Electives	3	3	9	100	300
	Core	19	(3-5)	73	100	1900
Part-IV	Environmental Science	1	2	2	100	100

	Soft Skill	1	1	1	100	100
	Value Education	1	2	2	100	100
	Lang. & Others/NME	2	2	4	100	200
	Skill Based	4	3	12	100	400
Part-V	Extension	1	1	1	100	100
	Total	40		140		4000

#	SEM	PART	CT	COURSE CATEGORY	H W	C R	CODE	TITLE
1	1	I	T	Language	6	4	CLT10	Tamil I
2		II	T	English	6	4	CLE10	English I
3		III	T	Core	6	4	CCP11	Financial Accounting i
4		III	T	Core	4	3	CCP12	Business application & Accounting Software
5		III	T	Allied-1	6	4	CACP13B	Business Statistics – I
6		III	T	Professional English	6	3	CPE10	Professional English
7		IV	T	Environment Studies	2	2	CES10	Environmental Studies
7	2	I	T	Language	6	4	CLT20	Tamil II
8		II	T	English	4	4	CLE20	English II
9		III	T	Core	6	4	CCP21	Financial Accounting – II
10		III	P	Core	4	3	CCP22	Software & Tally Lab
11		III	T	Allied-2	6	6	CACP23B	Business Statistics – II
		III	T	Professional English	6	3	CPE20	Professional English
12		IV	T	Value Education	2	2	CGA20	Value Education
13	IV	T	Soft Skill	2	1	CSS20	Soft Skill	

INTERNAL MARK: 25 EXTERNAL MARK: 75 FOR EXTENSION ACTIVITIES: EXTERNAL MARK: 100

Note: T-Theory, P-Practical, FW-Field Work

Part	Subject	Papers	Credit	Total Credits	Marks	Total Marks
I	Languages	2	4	8	100	200
II	English	2	4	8	100	200
III	Allied(Odd Semester)	2	4	8	100	200
	Allied(Even Semester)	2	6	12	100	200
	Electives	3	3	9	100	300
	Core	16	(3-5)	62	100	1600
	Core Practical	3	(3-5)	11	100	300
IV	Environmental Science	1	2	2	100	100
	Soft Skill	1	1	1	100	100
	Value Education	1	2	2	100	100
	Languages & Others/NME	2	2	4	100	200
	Skill Based	4	3	12	100	400
V	Extension	1	1	1	100	100
	Total	40		140		4000

Programme Educational Objectives (PEO)

PE01: Education - The graduate will be able to continue their higher studies in the field of Commerce, Business, Management and Computer Applications

PE02: Employability - The graduate will be able to understand, analyse and work in any business environment as an accountant, cost accountant, management executive, technical administrator, system operators and system analysts.

PE03: Research - The graduate will be able to work in a research team to collate data and predict business forecasting.

PE04: Ethical and Professional Growth - The graduate will be able to develop skills in articulating one's own value system and live by the values in life and in one's profession

PROGRAMME OUTCOMES (PO)

PO1; Problem Solving: Ability to use appropriate knowledge and skills to identify, formulate, analyze, and solve problems related to technology, life and career.

PO2: Individual and Team Work: Ability to work effectively as a member and leader in a team, preferably in any setting.

PO3: Communication Skills: Ability to communicate within the profession and with society at large. Such abilities include reading, writing, speaking, listening, the ability to comprehend and write effective reports and documents.

PO4: Professionalism: Understand the professional ethics and apply the same for public and the public interest.

PO5: Ethics and Equity: Ability to apply ethics, accountability, and equity in all dealings.

PO6: Life-Long Learning: Ability to identify and to address one's educational needs in the changing world in ways sufficient to maintain one's competence and to allow him/her to contribute to the advancement of selected domains.

PROGRAMME SPECIFIC OUTCOMES (PSO)

The student will have the abilities to

1. Acquire basic knowledge in finance, corporate, cost and management accounting and apply the knowledge in any business environment.
2. Assess an organization be it industrial or business and prepare a report of the organization regarding its legal, financial, marketing and computer systems.
3. Perform auditing of financial or quality systems for a small and medium organizations as an intern.
4. Demonstrate entrepreneurial skills by preparing a business plan addressing the aspects of finance, marketing, insurance and management.
5. Explain the principles and working of computer systems and be able to assess the hardware and software aspects of computer systems
6. Prepare digitally a document, presentation, database, spreadsheet and accounting statements using relevant software such as MS-Office and Tally.
7. Develop a web site for any commercial organization applying the principles of ecommerce
8. Discuss growing technologies and applications such as mobile, internet, ERP, CRM and other information systems

	CCP11	FINANCIAL ACCOUNTING I	√	√	√	√	√	√	√			√				
	CCP 12	BUSINESS APPLICATION ACCOUNTING SOFTWARE	√	√	√	√	√	√					√	√		√
	CACP13 B	BUSINESS STATISTICS I	√	√	√	√	√	√			√					
	CES10	ENVIRONMENTAL SCIENCE	√	√	√	√	√	√								
2	CLT20	TAMIL II	√	√	√	√	√	√								
	CLE20	ENGLISH II	√	√	√	√	√	√								
	CCP21	FINANCIAL ACCOUNTING II	√	√	√	√	√	√	√			√				
	CPCP22	SOFTWARE AND TALLY LAB	√	√	√	√	√	√					√	√		√
	CACP23 B	BUSINESS STATISTICS II	√	√	√	√	√	√			√					
	CGA20	VALUE EDUCATION	√	√	√	√	√	√								
	CSS20	SOFT SKIL	√	√	√	√	√	√								
3	CCP31	CORPORATE ACCOUNTING I	√	√	√	√	√	√	√			√				
	CCP32	BUSINESS LAW	√	√	√	√	√	√		√						
	CCP33	BANKING THEORY , LAW AND PRACTICE	√	√	√	√	√	√		√	√	√				
	CCP34	MANAGEMENT INFORMATION SYSTEM	√	√	√	√	√	√					√			√

	CACP35	MOBILE COMPUTING	√	√	√	√	√	√					√		√	√	
	CSCP36	ELEMENTS OF INSURANCE	√	√	√	√	√	√		√	√	√					
4	CCP41	CORPORATE ACCOUNTING II	√	√	√	√	√	√	√			√					
	CCP42	PRINCIPLES OF MARKETING	√	√	√	√	√	√		√	√	√					
	CCP43	RDBMS	√	√	√	√	√	√					√		√	√	
	CPCP47	RDBMS LAB	√	√	√	√	√	√					√		√	√	
	CACP44	E – COMMERCE & ITS APPLICATION	√	√	√	√	√	√							√	√	
	CSCP45	INDUSTRIAL ORGANISATION	√	√	√	√	√	√		√	√	√					
	CNEN45	ENGLISH FOR COMMUNICATION	√	√	√	√	√	√									
5	CCP51	COST ACCOUNTING I	√	√	√	√	√	√	√			√					
	CCP52	MANAGEMENT ACCOUNTING	√	√	√	√	√	√	√			√					
	CCP53	BUSINESS MANAGEMENT	√	√	√	√	√	√			√	√					
	CCP54	INTERNET AND ITS APPLICATION	√	√	√	√	√	√					√		√	√	
	CECP55 B	PRACTICAL AUDITING	√	√	√	√	√	√		√	√						

	CSCP56	COMPUTER APPLICATION IN BUSINESS	√	√	√	√	√	√					√	√	√	√
6	CCP61	COST ACCOUNTING II	√	√	√	√	√	√	√			√				
	CCP62	WEB TECHNOLOGY	√	√	√	√	√	√					√		√	√
	CPCP66	WEB TECHNOLOGY LAB	√	√	√	√	√	√					√		√	√
	CECP63 C	SERVICE MARKETING	√	√	√	√	√	√		√	√	√				
	CECP64 C	ENTERPRISE RESOURCE PLANNING	√	√	√	√	√	√								√
	CSCP65	INDUSTIAL RELATIONS	√	√	√	√	√	√				√				
	CEA60	EXTENSION ACTIVITIES	√	√	√	√	√	√								

DETAILED SYLLABI

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
1	Tamil-I	CLT 10	6	Language I

நோக்கம்

- மாணவர்கள் கவிதைகற்பதின் வாயிலாக அவர்கள் கவிதைஎழுதகற்றுக்கொள்கிறார்கள்

2. உரைநடைகற்பதின் வாயிலாகவாசிக்கக் கற்றுக்கொள்கிறார்கள்
3. நாடகம் வாசிப்பதினால் மாணவர்கள் மனம் மொழிமெய் மூலமாகதங்கள் திறன்களைவெளிப்படுகின்றனர்
4. சிறுகதைபடிப்பதினால் மாணவர்கள் வாசிக்கும் பழக்கத்தினைபெறுகின்றார்கள்
5. மொழித்திறன் பயிற்சிபெறுவதின் மூலமாகமாணவர்கள் மொழியைபிழையின்றிபேசவும் எழுதவும் கற்றுக்கொள்கிறார்கள்.

அலகு - 1 கவிதை

1. பாரதியார் - நெஞ்சுபொறுக்கு திலையே...
(7 பாடல்கள்)
2. பாரதிதாசன் - 1. தமிழின் இனிமை
2. சங்கநாதம்
3. கவிமணிதேசிய விநாயகம்பிள்ளை - மலரும் மாலையும் - 'கோவில் வழிபாடு'
4. கவிஞர் சுரதா - தேன்மழை - 'தலைமை தாங்கும் தமிழ்'
5. அப்துல் ரகுமான் - ஆலாபனை - 'ஆறாவது அறிவு'
6. மு.மேத்தா - தேசப் பிதாவுக்கு ஒரு தெருப்பாடகனின் அஞ்சலி
7. நா.தனராசன் - அந்தகிராமத்து மனிதன் - 'தூய்மை மலரட்டும்'
8. சுகிர்தராணி - சிறப்பு மண்டலம் - எங்கள் வளநாடு
9. மாலதி மைத்ரி - அகதி

அலகு -2 உரைநடை

1. ரா.பி.சேதுப்பிள்ளை - வாழ்க்கையும் வைராக்கியமும்
2. மயிலை சீனி வேங்கடசாமி - பழங்காலத்து அணிகலன்கள்

அலகு -3 நாடகம்

1. அறிஞர் அண்ணா - பாரதம்
2. ஆறு. அழகப்பன் - கொல்லிப்பாவை

அலகு -4 சிறுகதை

1. நாற்காலி - கி. ராஜநாராயணன்
2. வளவ.துரையன் - சேலத்தார் வண்டி

அலகு -5 மொழித்திறன்

1. அடிப்படை இலக்கணம் - பெயர்ச்சொல், வினைச்சொல் அறிதல்
2. ண-ன-ந, ல-ள-ழ, ர-ற வேறுபாடு அறிதல்
3. கலைச் சொல்லாக்கம்
4. பிறமொழிச் சொல் நீக்கித் தமிழ்ச்சொல் அறிதல்

இலக்கிய வரலாறு

பாடப்பகுதியை ஒட்டிய இலக்கிய வரலாறு : 20-ஆம் நூற்றாண்டுக் கவிஞர்கள் கவிதை, உரைநடை, நாடகம், சிறுகதை ஆகிய இலக்கியங்களின் வளர்ச்சி நிலை.

சிறப்பு நோக்கம்

1. மாணவர்கள் எளிதில் நேரே பொருளை உணர்ந்துக்கொள்ளுதல் இதன் மூலம் மாணவர்கள் படிக்கும் ஆற்றலை வளர்த்துக்கொள்கிறார்கள்.
2. மாணவர்கள் நாடகம் படிப்பதின் வாயிலாக தங்களின் தனித்திறமை வெளிப்படுத்துவதற்கு ஏதுவாக இப்பாடப்பகுதி அமைகிறது.
3. மாணவர்கள் சிறுகதையை படிப்பதின் வாயிலாக தங்களின் தனித்திறனையை வெளிப்படுத்துவதற்கு ஏதுவாக சிறுகதை எழுதும் ஆற்றலை பெறுகிறார்கள்.
4. மாணவர்கள் மொழித்திறனை அறிவதின் விளைவாக தாய் மொழியை பிழையின்றி பேசவும் பிழையின்றி எழுதவும் இலக்கண முறைமையுடன் எழுத கற்றுக்கொள்கிறார்கள்.

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
1	English-I	CLE 10	6	English I

Overview

To understand English better and to improve communication both verbal and written in English language. It helps the students quickly improve the communication skills.

UNIT 1-PROSE

1. My greatest Olympic Prize -Jesse Owens
2. The Tree Speaks – Rajagopalachari.C
3. Snake in the Garden – R.K.Narayan
4. Futurology - Aldous Huxley UNIT 2 -POETRY
5. The River - Parthasarathy
6. Ode to Nightingale – John Keats
7. “O Captain, My Captain - Walt Whitman
8. Paper Boat – Rabindranath Tagore

UNIT 3 -SHORT STORY AND ONE ACT PLAY

1. A Day’s Wait – Ernest Miller Hemingway
2. Little Girls Wiser Than Men - Tolstoy One act play
3. The Bishop’s Candle stick – Morman Mckinney

UNIT- 4 GRAMMARS AND COMPOSITION

1. Correct usage of Words
2. Vocabulary – Synonyms & Antonyms
3. Abbreviations
4. English for Excellence – Parts of Speech -Modern Avenue
5. Functional English: Creative Writing College Grammar
6. Letter of Application Writing a Resume

UNIT-5 COMMUNICATION SKILLS

1. Listening Conversation
2. Agreeing and Disagreeing
3. Seeking and giving permission
4. Greetings
5. Introducing oneself to others

Course Outcome

- After completing this unit students learn new words as well the meaning
- After completing this unit students can taste the poetry and the message students can enhance their four skills
- After completing this unit students learn new words and prefixes and suffixes and learn the grammar for enhancing their language skill
- To read and comprehend a short prose passage
- To learn the meanings of the new words and their usage given in the glossary
- To learn to form new words, antonyms and synonyms using prefixes and suffixes
- To master the essential rules of spelling and grammar
- To learn to write short paragraphs, letters and dialogues

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
1	FINANCIAL ACCOUNTING I	CCP11	6	Core Paper I

Overview:

To gain knowledge of accounting in general and to understand the system of Financial Accounting.

Unit - I: Introduction

Meaning of accounting – objectives of accounting – advantages and limitations of accounting- Accounting concepts and conventions - Methods of accounting - Rules of debit and credit- Journal - Ledger accounts– Trial Balance - Errors and their rectification - Rectification of Errors without suspense a/c - Rectification errors with suspense a/c (effect of rectification on profit and rectification during subsequent accounting year are excluded) - Bank Reconciliation Statement.

Unit - II: Depreciation, Provisions and Reserve

Meaning of depreciation – causes for depreciation – need for charging depreciation – Methods of calculating depreciation: straight line method and written down value method (change in method of depreciation is excluded) – Methods of recording depreciation: by charging depreciation to assets account or by creating provision for depreciation account.

Unit - III: Bills of exchange

Meaning of bill of exchange - features and advantages of bill of exchange- types of bill of exchange: Trade bills and accommodation bills - Accounting treatment of trade bills (accommodation bills are excluded).

Unit - IV: Final accounts

Meaning of final accounts – adjustments in preparation of final accounts – preparation of trading, profit & loss account and balance sheet of sole proprietorship concern.

Unit V: Accounts from incomplete records

Meaning of single entry system – features and limitations of single entry system – Distinction between single entry system and double entry system - Methods of calculation of profit: Statement of affairs method and Conversion method – Distinction between statement of affairs and balance sheet.

Note: Questions in section A, B and C shall be in the proportion of 20: 80 between theory and problems

Text books

1. Jain & Narang, “Financial accounting”, Kalyani publishers, New Delhi.
2. T.S. Reddy & Dr. A.Murthy, “Financial accounting”, Margham publications, Chennai.

Reference books

1. Gupta, R.L & Gupta, V.K, “Advanced Accounting”, Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal, “Advanced Accounting”, S.Chand & Co.New Delhi.
3. Parthasarathy, S. & Jaffarulla, “A.Financial Accounting”, Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, “Financial Accounting”, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Course Outcome

1. Describe the place of finance and accounting within a business.
2. Compare the various method of depreciation and solve fixed cost, written down value method.
3. Classify the various methods of bill of exchange and accounting treatment of trade bills.
4. Examine the final accounts and able to prepare Trading, Profit and Loss A/c and Balance Sheet.
5. Justify the accounts from incomplete records from single entry and double entry system finally statement of affairs and balance sheet.
6. Create the financial statements records and Booking keeping.

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
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1	BUSINESS APPLICATION & ACCOUNTING SOFTWARE	CCP12	4	Core Paper II
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Overview

1. To understand the basics of the MS word and Excel.
2. To understand PowerPoint and Access.
3. To know an introduction about Tally.
4. To learn about the inventory, stock group, stock category.
5. To learn about Taxation.

UNIT – I Word and Excel

MS Word: Creating and Editing Documents –Menus, Commands, Toolbars and Icons—Formatting document – Creating Tables – Mail Merger.

MS Excel: Spreadsheet Overview – Menus, Toolbars, Icons-Creating worksheets – Editing and Formatting – excel Formulas and Functions – Creating a Chart Data Forms, Sort, and Filter.

UNIT – II PowerPoint and Access

MS PowerPoint – Introduction – Menus – Toolbars – Text and Formats – Animation, Art and Sound – Making the presentation template.

MS Access: Database overview – Creating a database – Modifying table and Creating Form – Query – Creating reports – Mailing Labels.

UNIT-III Tally introduction

Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation – Bank Reconciliation Statement – Bill wise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book.

UNIT-IV Inventory

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures – Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.

UNIT-V Taxation

Statutory and Taxation – Value Added Tax (VAT) – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Export and Import – Backup and Restore – Open Database Connectivity.

TEXT BOOKS:

1. MS Office 2000 for Every One - Vikas Publishing House Pvt. Ltd., Sanjay Saxena.
2. MS Office 2000 Professional Fast & Easy – June Slton, BPB publications.
3. Guide to MS Office 2000 PH. - I Loura Acklen.
4. The ABC & MS Office Professional Edition - Guy Hart-Davis.
5. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited.

Course Outcome

1. Compose simple letters using Word and applying formulas in Excel worksheet.
2. Creating simple PowerPoint slides and demonstrate Access database

3. Demonstrate to create, alter, shut, split company in Tally ERP 9.0 .
4. Able to construct stock category and stock item in inventory control.
5. Able to calculation VAT, TDS& TCS in Tally.

Semester	1Subject Name	Subject	Hrs./Week	Study Components
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		Code		
1	BUSINESS STATISTICS I	CACP13B	4	Allied I

Overview

- To understand and apply statistical tools in business.
- Apply statistics tools in business

UNIT-I

Statistics - Definitions - Scope and Limitations - Collection of Data - Primary and Secondary Data - Questionnaire - Classification and Tabulation - Diagrammatic and graphical representation of data.

UNIT-II

Measures of Central tendency - Mean - Median - Mode - Harmonic Mean and Geometric Mean,

UNIT-III

Measures of Dispersion - Range - Quartile deviation - Mean Deviation - Standard Deviation - Coefficient of Variation - Lorenz Curve.

UNIT-IV

Measures of Skewness - Karl Pearson's and Bowley's Coefficient of Skewness - Kurtosis - Characteristics of Kurtosis - Measures - Calculation.

UNIT-V

Statistical Quality Control - Control Charts - X, P, C, R - Charts - Acceptance sampling only.

(Weightage of Marks = Problems - 80%, Theory 20%)

Text Books:

1. Dr. S.P. Gupta, "Business Statistics & Operation Research" - Sultan Chand.
2. PA. Navanitham, "Business Statistics & Operation Research", Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, "Business Statistics & Operation Research", 3rd Edition, Vijay Nicole Publications, Chennai.

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

Course outcome

1. Explain basic statistical concepts such as statistical collection, species characteristics, statistical series, tabular and graphical representation of data
2. To find Mean, Median, Mode, GM, HM in Measures of central tendency
3. To find Range, Mean deviation, Quartile deviation, standard deviations in Dispersion
4. To find Karl-Pearson's and Bowley's Coefficient of skewness and Kurtosis

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
1	Environmental Studies	CES 10	2	EVS

Overview:

To ensure the students are aware of the environment and impact and history of environmental issues

UNIT-I: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES:

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources-Water resources - Mineral resources - Food resources - conflicts over resource sharing-Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems- Case studies

UNIT-II: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.

Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

UNIT-III: ENVIRONMENTAL POLLUTION AND MANAGEMENT

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Landslides. Role of individuals in prevention of pollution - pollution case studies

UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental protection Act 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT-V: FIELD WORK

Visit to a local area / local polluted site / local simple ecosystem - Report submission

Course outcome:

1. They will be able to understand the fundamental physical and biological principles that govern natural process
2. They will be able to get idea about ecosystem of food chain and food wweb
3. They will be able to creating the awareness about environmental pollution
4. They will be get knowledge about environmental production act 1986
5. Formulate action plan for sustainable alternative that integrates science, humanist, and social perspectives

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
2	TAMIL II	CLT 20	6	Language II

நோக்கம்

1. மாணவர்கள் வாழ்க்கையில் அறம், ஒழுக்கம் சார்ந்த செயல்பாடுகளில் தங்களை இணைத்துக்கொள்வதற்கு பக்திமார்க்கம் துணைப் புரிகின்றது.
2. மாணவர்கள் நாயன்மார்களை கற்பதினால் சிவனுடைய பெருமைகளை அறிந்துக்கொள்கின்றனர்.
3. மாணவர்கள் ஆழ்வார்களைப் படிப்பதனால் திருமால் பெருமைகளை தெரிந்துக்கொள்கின்றனர்.
4. மாணவர்கள் சிற்றிலக்கியங்களை வாசிப்பதினால் 96 வகையான சிற்றிலக்கியங்களைப் பற்றி புரிந்துக்கொள்கின்றனர்.

5. மொழித்திறன் பயிற்சிபெறுவதின் வாயிலாக மாணவர்கள் பொதுக்கட்டுரைகள் எழுதுவதற்குப் பயிற்சிப்பெறுகிறார்கள்.

அலகு - 1

அ. திருஞானசம்பந்தர் - தேவாரம் - திருவீழிமிழலை - வாசிதீரவே
(முழுவதும்)

ஆ. மாணிக்கவாசகர் - திருவாசகம் - பிடித்தபத்து (அம்மையே, அருளுடை,
ஒப்புனக்கு, பாசுவேர், பால்நினைந்து)

இ. திருமூலர் - திருமந்திரம் - (உடம்பினைமுன்னம், யாவர்க்குமாம்,
ஒன்றேகுலமும், உள்ளம் பெருங்கோயில், ஆர்க்கும்)

அலகு - 2

அ. ஆண்டாள் - திருப்பாவை (முதல் 5 பாடல்கள்)

ஆ. தொண்டரடிப்

பொடியாழ்வார் - திருப்பள்ளியெழுச்சி (முதல் 5 பாடல்கள்)

இ. குலசேகராழ்வார் - பெருமாள் திருமொழி, 4-ஆம் திருமொழி,
ஊனேறுசெல்வம் ... (முதல் 5 பாடல்கள்)

அலகு - 3

அ. தமிழ்விடுதாது - கண்ணி 69 முதல் 90 வரை

ஆ. திருக்கயிலாயஞானஉலா - 1 முதல் 10 கண்ணிகள் வரை

இ. தஞ்சைவாணன் கோவை - 1 முதல் 5 பாடல்கள்

அலகு - 4

அ. இராமலிங்கஅடிகள் - திருவருட்பா - பிள்ளைச் சிறுவண்ணப்பம்

ஆ. எச்.ஏ. கிருஷ்ணப்பிள்ளை - இரட்சண்யயாத்திரிகம் - குமாரப்பருவம் -
இரட்சணியசரிதப் படலம்

இ. குணங்குடி மஸ்தான்சாகிபு - மஸ்தான் சாகிப்புடல்கள் - பராபரக் கண்ணி
(1-40 கண்ணிகள்)

ஈ. முத்தொள்ளாயிரம் - 9 பாடல்கள்

அலகு - 5

அ. நேர்காணல்

ஆ. பொதுக்கட்டுரைகள்

சிறப்பு நோக்கம்

1. மாணவர்கள் தமிழ் இலக்கியத்தில் அடியார்களின் தமிழ்ப்பற்றையும் சைவத்திருமுறைகள் பன்னிரெண்டுநூற்றித்தும் அறிந்துக்கொள்கிறார்கள்

2. மாணவர்கள் நாயன்மார்கள், சித்தர்களின் வாழ்க்கைவரலாற்றையும் அவர்கள் பாடியபாடல்களையும் அறிந்துக்கொள்கிறார்கள்.

3. நாலாயிரதிவ்யபிரபந்தத்தில் ஆழ்வார்களின் வாழ்க்கைவரலாற்றைத் தெரிந்துக்கொள்வதுடன் வாழ்க்கையில் பின்பற்றவும் செய்வார்கள்.

4. சங்க இலக்கியங்களின் தனிப்பாடல்களாகவருகின்ற சிற்றிலக்கியங்களை மாணவர்கள் பிழையின்றி எழுதவும் படிக்கவும் செய்வார்கள்.

5. மாணவர்கள் தூது,உலா,கோவைஆகியசிறுநிலக்கியவகைகளைஅறிந்துக்கொள்கிறார்கள்
6. மாணவர்கள் சமயம் குறித்தம் கிறித்துவம், இஸ்லாமியம் ஆகியசமய நூல்களில் கூறும் வரலாற்றுச் செய்திகளைஅறிந்துக்கொள்கிறார்கள்.
7. மாணவர்கள் பொதுக்கட்டுரை எழுதுதவும், பத்துறையில் தேர்ச்சிப்பெற்ற ஆளுமைகளை நோக்காணல் செய்தல் எப்படி என்பதனை தெரிந்துக்கொள்கிறார்கள்.

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
2	English-II	CLE 20	6	English II

Overview

1. To understand English better and to improve communication both verbal and written in English language.

2. To analyze and understand different literary forms like drama, poetry, short-story and one-act play.

3. To learn and understand the elements of grammar.

UNIT – 1 PROSE

1. Ant and Grasshopper - Somerset Maugham
2. Early Influences - A.P.J. Abdul Kalam
3. Forgetting – Robert Lynd
4. The Unity of Indian Culture – Humayan Kabir

UNIT -2 POETRY

1. The Soul's Prayer. - Sarojini Naidu
2. The Lotus - Toru Dutt
3. Nutting – William Wordsworth
4. Ozymandias- P.B.Shelley

UNIT-3 SHORT STORY AND ONE ACT PLAY

1. The Doll's House - Katherine Mansfield
2. Karma - Kushwant Singh

One Act Play

1. Hijack -Charles Wills

UNIT -4 Vocabularies

1. Functional Grammar
2. Functional English

UNIT-5 COMMUNICATION SKILLS

1. Making Request
2. Offering Help
3. Inviting Someone
4. Asking Permission

REFERENCES

1. Resources-1, Prescribed by Thiruvalluvar University

Course outcome

1. Students will learn new words as well its meaning and the students can gain an introductory knowledge of the issues explored in influential works.
2. Students can understand the basic terminology and practical elements of poetry.
3. Students will learn to practice oral and storytelling skills by sharing a story with the class and also finalize the draft for the module story and perform it.
4. Student will be able to learn to form new words, antonyms and synonyms using prefixes and suffixes.
5. Student will learn to make new dialogues, letters (formal & informal) and to write short paragraphs.

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
2	FINANCIAL ACCOUNTING II	CCP21	6	Core Paper III

Overview:

To gain a knowledge of accounting in general and to understand the system of Financial Accounting.

Unit - I: Branch accounts

Meaning – objects of branch accounts – accounting in respect of dependent branches: debtors system; stock and debtors system; wholesale branch system and final accounts system - Independent branches – incorporation of branch trial balance in head office books.

Unit - II: Departmental Accounting

Meaning of departments and departmental accounting – Distinction between departments and branches- need for departmental accounting – advantages of departmental accounting - Apportionment of indirect expenses – Inter departmental transfers at cost and selling price - preparation of departmental trading, profit & loss account and balance sheet.

Unit - III: Hire purchase and Instalment purchase systems

Meaning and features of hire purchase system - calculation of interest – books of hire purchaser and books of hire vendor - default and repossession (Hire purchase trading account excluded)

Meaning of instalment system -distinction between hire purchase system and instalment system - calculation of interest – books of buyer and books of seller.

Unit - IV: Partnership accounts (fundamentals and reconstitution of partnership)

Meaning and features of partnership – Partnership deed - calculation of Interest on capital and interest on drawings – preparation of profit & loss appropriation account – preparation of capital accounts (fixed and fluctuating) – admission of a partner – retirement of a partner – death of a partner – treatment of goodwill as per AS 10.

Unit - V: Partnership Accounts (Dissolution of partnership firms)

Dissolution of a firm – insolvency of a partner (Garner Vs Murray rule) – Insolvency of all the partners – Piecemeal distribution: proportionate capital method and maximum loss method.

Text books

1. Jain & Narang, “Financial accounting”, Kalyani publishers, New Delhi.
2. T.S. Reddy & Dr. A.Murthy, “Financial accounting”, Margham publications, Chennai.

Reference books

1. Gupta, R.L & Gupta V.K, “ Advanced Accounting”, Sultan Chand & Sons, New Delhi.
2. Shukla & Grewal, “Advanced Accounting”, S.Chand & Co.New Delhi.
3. Parthasarathy, S.& Jaffarulla, A. “Financial Accounting”, Kalyani Publishers, New Delhi.
4. Murugadoss, Jaya, Charulatha and Baskar, “Financial Accounting”, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Course outcome

- 1.Find the financial accounting system at the branch level.
- 2.Compare the preparation of departmental accounting and branch accounts.
- 3.Examine the hire purchase and instalment purchase system to find out default and repossession.
- 4.Categorize partnership accounts and describe admission, retirement of partner in the firm.
5. Assess dissolution of a firm and in insolvency of partnership firms.
6. Create a different type of financial accounting system and records.

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
2	SOFTWARE AND TALLY LAB	CPCP22	4	Core Paper IV

Course Objectives

Students are able to explain MS-Word, MS-Excel, MS-PowerPoint and Tally

MS.WORD:

1. a. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
- b. Study of Word – Menu / toolbars.
2. a. Create a document, save it and edit the document as follows:
 - i) Find and Replace options.
 - ii) Cut, Copy, Paste options.
 - iii) Undo and Redo options.
- b. Format the document:
 - i) Using Bold, Underline and Italic.
 - ii) Change Character size using the font dialog box.
 - iii) Formatting paragraph: Centre, Left aligns & Right align
 - iv) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
 - v) Creating Hanging Paragraphs.
3. Using tab settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using table's format painter and Auto Format.
5. Drawing flow chart using (creating main document, data source, inserting merge fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

MS-EXCEL

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).
- b. Formatting work sheets.
 1. Bold style.
 2. Italic style.
 3. Font size changing.
 4. Formatting numbers (Auto fills, Selection Command, Currency format, Currency)
 5. Specifying percentage (%) Scientific notations.

6. Drawing border around cells.
7. Printing a work sheet (Print preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and file name – creating and sorting a data base and maintaining a database (data form).
- b. Using auto filter, advanced filter
- c. Creating subtotals and grand totals - using database functions.
3. Creating charts
 - i) Using chart wizard (five steps)
 - ii) Changing the chart type (Pie, Bar, Line)
 - iii) Inserting titles for the axes X. Y
 - iv) Changing colors.
 - v) Printing charts.
4. a. Using date, time, maths functions:
 - i) entering current data.
 - ii) Using date arithmetic (adding and subtracting dates)
 - iii) Date functions (day, month, second)
- b. Math Functions
 - i) SUM, COUNT, AVERAGE
 - ii) MAX, MIN
 - iii) STDEV, VAR
 - iv) ABS, EXP, INT
 - v) LOG 10 AND LOG
 - vi) MOD, ROUND, SORT
 - vii) Using auto sum
- c. Logical and Financial Functions
 - i) Logical (IF / AND / OR / NOT)
 - ii) Financial (PMT, FV, NPER, RATE)
5. i) Creating and running a macro.
- ii) Assigning button to a defined macro.
- iii) Editing a macro.

MS-POWER POINT:

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organisation chart in Power Point.

TALLY:

1. Company Information

- a. Company creation
- b. Select Company
- c. Shut Company
- d. Alter Company
- e. Split Company Data
- f. Backup and Restore

2. Gateway of Tally

- a. Accounts info
 - i) Groups
 - ii) Ledgers
 - iii) Voucher Types
- b. Inventory info

- i) Stock Group
- ii) Stock Category
- iii) Stock item
- iv) Unit of Measures
- v) Godown
- c. Accounting Vouchers
- d. Inventory Vouchers
- 3. Statutory and Taxation**
- a. Value Added Tax (VAT)
- b. Tax Deducted at Source (TDS)
- c. Tax Collected at Source (TCS)
- d. Service Tax
- 4. Display**
- a. Trial Balance
- b. Day Book
- c. Accounts Book
- d. Statement of Accounts
- e. Inventory Books
- f. Statement of Inventory
- g. Statutory Info
- h. Statutory Reports
- i. Cash flow and Fund flow

Course Outcome

1. Creating simple letters, pamphlets and tables using MS-Word.
2. Developing charts in MS-Excel and Applying simple formulas, sorting, filtering in Excel worksheets.
3. Construct presentation slides in MS-PowerPoint.
4. Compose the company alters, split, shut, backup and restore company in Tally.
5. Creating vouchers, ledgers ,stock item and stock group in Tally

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
2	Business Statistics II	CACP23B	6	Allied II

Overview:

➤ To understand and apply statistical tools in Business.

UNIT-I

Correlation - Definition - Karl Pearson's Coefficient of Correlation - Rank Correlation.

UNIT-II

Regression Equations – Properties of Regression Lines and Coefficients – Standard Error of Estimate.

UNIT-III

Index Number - Definition - Uses - Unweight Index Number - Simple Aggregate Price Index, Simple Average of Price Relatives Index - Weighted Index - Laspeyre's Paasche, Dorbish Bowley's - Marshall Edge worth, Fisher Ideal Index - Time and Factor Reversal Test - Cost of Living Index.

UNIT-IV

Time Series - Definition and Uses - Components - Semi Average, Moving Average - Method of Least Square - Seasonal Variation - Simple Average Method.

UNIT-V

Probability - Addition and Multiplication Theorem - Permutation and Combination - Baye's Theorem.

(Weightage of Marks = Problems - 80%, Theory - 20%)

Text Books:

1. Dr. S.P. Gupta, "Business Statistics & Operation Research" - Sultan Chand.
2. PA. Navanitham, "Business Statistics & Operation Research", Jai Publications, Trichy.
3. S.P. Rajagopalan & R. Sattanathan, "Business Statistics & Operation Research", 3rd Edition, Vijay Nicole Publications, Chennai.

Reference Books:

1. Dr. S.P. Gupta, Statistical Methods - Sultan Chand.
2. R.S.N. Pillai & Bhagavathi, Statistics.
3. J.K. Sharma, Business Statistics - Pearson Education.
4. B. Agarwal, Basic Statistics - Wiley Eastern.

Course Outcome:

1. Select appropriate statistical techniques for summarizing and displaying business data.
2. Explain basic statistical concepts such as correlation and its types.
3. To Understand Regression Equations and properties of Regression lines.
4. To find Index number and the cost of living index.
5. Explain the time series, seasonal variation and its uses.
6. Understand the probability concepts and solve permutation and combination problem.

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
2	Value Education	CGA 20	2	Value Education

Overview:

Full development of students personality in its physical ,mental, emotional and spiritual aspects.

UNIT-I

Value Education - Definition - relevance to present day - Concept of Human Values - self introspection - Self-esteem.

UNIT-II

Family values - Components, structure and responsibilities of family - Neutralization of anger - Adjustability - Threats of family life - Status of women in family and society - Caring for needy and elderly - Time allotment for sharing ideas and concerns.

UNIT-III

Ethical values - Professional ethics - Mass media ethics - Advertising ethics - Influence of ethics on family life - psychology of children and youth - Leadership qualities - Personality development.

UNIT-IV

Social values - Faith, service and secularism - Social sense and commitment - Students and Politics - Social awareness, Consumer awareness, Consumer rights and responsibilities - Redressal mechanisms

UNIT-V

Effect of international affairs on values of life/ Issue of Globalization - Modern warfare - Terrorism, Environmental issues - mutual respect of different cultures, religions and their beliefs

Reference Books

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, Krisitu Jyoti Publications, Bangalore (1995)
2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi 2002.
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
4. Daniel and Selvamony - Value Education Today, (Madras Christian College, Tambaram and ALACHE, New Delhi, 1990)
5. S. Ignacimuthu - Values for Life - Better Yourself Books, Mumbai, 1991.
6. M.M.M.Mascarona Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

WEBSITES AND e-LEARNING SOURCES:

www.rkmissiondhe/.org/education.html/
www.clallam::org/lifestyle/education.html/
www.sun.com/./edu/progrmws/star.html/
www.infoscouts.com
www.secretofsuccess.com
www.1millionpapers.com
<http://militaryfinance.umuc.edu/education/edu-network.html/>

Course Objectives

1. Compare the relationship between education and values.
2. Design the family value are traditional of or cultural values to compare the family structure
3. Plan ethics value that compare use to determine what is right or wrong in different random situations.
4. Identify the set of moral principles use by society dynamics, institution ,traditions and cultural beliefs.
5. Compare & Contrast international relations do not affect our daily lives directly .

Semester	Subject Name	Subject Code	Hrs./Week	Study Components
2	Soft Skill	CSS 20	2	Soft Skill

Overview:

- Recognize major concepts in soft skills and demonstrate in-depth understanding of the skills.
- Develop analytical skills, critical thinking, and demonstrate problem-solving skills using scientific techniques.
- Demonstrate the knowledge and training for entering graduate or professional schools, or the job market.

UNIT I

- 1.1 Skills in Listening and Writing
- 1.2. Skills in Reading and Understanding

UNIT II

- 2.1 Skills to Read and Respond to Instructions
- 2.2 Skills of Interpretation and Transcoding Information

UNIT III

- 3.1 Skills in Seeking and Responding to Information
- 3.2 Skills of Day-to-Day communication

UNIT IV

- 4.1 Grammatical skills and Spelling rules
- 4.2 Career skills

UNIT V

- 5.1 Skills of formal and in-formal rules
- 5.2 Skills of non-verbal communication

Course Outcome

1. They will be able to understand the fundamental physical and biological principles that govern natural processes.
2. They will be able to get idea about ecosystem of food chain and food web.
3. They will be able to creating the awareness about environmental pollution
4. They will be get knowledge about environmental production act 1986.
5. Formulate an action plan for sustainable alternative that integrates science, humanist, and social perspectives.

CURRICULUM ENRICHMENT COURSES

PROFESSIONAL EDUCATION COURSES:

These courses are career-oriented which provide exposure to recent technologies inclusion in business and related works, this course is handled by the enriched knowledge faculties are offered by Department of Business Administration. All these courses are conducted from fifth semester to sixth semester, with three contact hours per week (12 weeks).

TALLY 9.0 (P.E)

Tally. ERP 9 is the world's fastest and most powerful concurrent Multi-lingual Business Accounting and Inventory Management software. Tally. ERP 9 is designed to automate and integrate all your business operations, such as sales, finance, purchasing, inventory, and manufacturing.

ADDITIONAL ONLINE COURSES

Course Teachers exhort the students to do additional online course or supplementary courses through various online platforms offered by Ministry of Human Resource Department,

1. SWAYAM On-line Courses

SWAYAM (Study Webs of Active Learning for Young Aspiring Minds) is the online education platform <https://swayam.gov.in/>, developed by MHRD, Govt. Of India. It offers numerous courses with transferable credits. All courses are offered free of cost under this program; however, fees are levied in case the learner requires a certificate. The students register themselves in a course which they like and produce the certificate after their completion of the course. Every BBA student is asked to undertake at least a single SWAYAM course per year.

2. UG MOOCs

Students and learners can access UG courses through this link. These are learning material of the

SWAYAM UG archived courses. http://ugcmoocs.inflibnet.ac.in/ugcmoocs/moocs_courses.php

3. e-PG Pathshala

It provides great quality, curriculum-based, interactive e-content containing 23,000 modules (e-text and video) in various disciplines of social sciences, arts, fine arts and humanities, natural & mathematical sciences. <https://epgp.inflibnet.ac.in/>

4. **e-Content courseware in UG subjects**

It provides e-content in 87 UG courses with about 24,110 e-content modules. <http://cec.nic.in/>

5. **SWAYAMPBABHA**

It is a group of 32 DTH channels delivering high quality educational curriculum based courses covering diverse disciplines such as arts, science, commerce, performing arts, social sciences & humanities subjects, engineering, technology, law, medicine, agriculture etc to all teachers, students and citizens across the country interested in lifelong learning. These channels are free to air and can also be accessed through your cable operator. The telecasted videos/lectures are also archived videos on the Swayamprabhaportal. <https://swayamprabha.gov.in/>

6. **CEC-UGC YouTube channel**

It provides free access to unlimited educational curriculum based lectures.

<https://www.youtube.com/user/cecedusat>

7. **National Digital Library**

It is a digital repository of a vast amount of academic content in different formats and provides interface support for leading Indian languages for all academic levels including researchers and life-long learners, all disciplines, all popular form of access devices and differently-abled learners.

<https://ndl.iitkgp.ac.in/>

BRIDGE COURSES

Bridge Courses for first year students are conducted intensely at the beginning of every year and throughout the year. It is based on the performance of the students in CIE and Semester examinations. The main objective is to enable the students to understand the basic concepts and frameworks related to English, Computing fundamentals and mathematics.

The following bridge courses are conducted in the department

1. English for Life (for all first-year students, two semesters)
2. PC Software (for first-year students, first semester as association activity)
3. Computer Fundamentals (for slow learners)
4. Mathematical Foundation (for slow learners)

VOCATIONAL COURSES: Vocational courses aim at equipping the students with practical skills for a specific profession or field which helps them to upgrade their skills for that particular career.

The following vocational courses are offered

1. Music,
2. Craftwork,
3. Bridal,
5. Cell Phone Repairing
6. Tailoring,
7. Mushroom Cultivation

VALUE ADDED COURSES: The university curriculum may not cover all areas of importance or relevance of industry. It is important for higher education institutions to supplement the curriculum to make students better prepared to meet industry demands as well as develop their own interests and aptitudes. These courses are conducted after the class hours to add value to their resume.

The following value-added courses are offered

1. Office secretaryship
2. Fundamentals of Accounting

SYLLABUS

Department	Commerce	Course Offered	Office secretaryship
Duration	30 Hrs	Type	Professional Education

Objectives

To Enable the students to understand filling bank Challan and handling the pass book, cash book.

- To acquaint the students about know the various factors to be considered in selecting office appliances, furniture's, filing and accessories.
- To know the various Writing business letters and receiving inward & outward Mail.
- To enable the student to understand the system and procedures followed in offices.
- To equip the students with the documents prepared before and after meetings.

UNIT-I BANKING SERVICE (5hrs)

Meaning , Definition Types of Accounts/Deposits. Modern Banking Services Procedure for Opening Bank Accounts. Bank Pass Book (or) Bank Statement Different Forms Used in Banks Basis For Comparison

UNIT-II OFFICE AUTOMATION (5hrs)

Introduction – Meaning of Automation – Merits and Demerits of Automation – Modern Equipment Used in an Office –Factors to be Considered for Selecting Various Equipment – Office Furniture, Fittings and Accessories – Principles in Selecting the Office Furniture.

UNIT-III SECRETARIAL CORRESPONDENCE (10 hrs)

Secretarial Correspondence Meaning of Business Letters Structure of Business Letter Types of Business Letters Procedure for Handling Inward Mail and Outward Mail Meaning of Mail Definitions Procedure for Mail Handling Procedure for Handling Outward Mail (or) Outgoing Mail

UNIT-IV OFFICE SYSTEMS AND PROCEDURES(5 hrs)

Introduction – Meaning of Procedure – Definition - Benefits and Limitation of Procedure - Importance of Procedure - Flow of Work- Office Manual – Need - Types - Principles of Office Manual - Steps - Advantages and Disadvantages - Revision and Distribution of Office Manuals.

UNIT-V MEETING AND REPORT WRITING (5 hrs)

Introduction – Meaning of Meetings- Definition-Documents to be prepared before and after the meetings- Notice-Agenda-Minutes-Report writing- Report-Meaning-Types of Reports - Lay out

of the Report - Qualities of Good Report.

TEXT BOOK: Office Secretaryship - by Bagavathi & R S N Pillai, s.chand com. Ltd.

Department	Commerce	Course Offered	Basic Accounting
Duration	30 Hrs	Type	Professional Education

Overview:

Introduction to Accounting the Basic accounting terms that you will learn include revenues, expenses, assets, liabilities, income statement, balance sheet, and statement of cash flows. You will become familiar with *accounting* debits and credits as we show you how to record transactions.

Basic Accounting Hours: 30 Hrs

Unit – I Basic Accounting (5Hrs)

Basic Accounting Concepts and Conventions Groups interested in accounting Equation Journal Ledger.

Unit – II Subsidiary Book (3Hrs)

Subsidiary Books Trial Balance Errors Types Rectification of Errors Bank Reconciliation Statement

Unit – III Final Accounting (10 Hrs)

Meaning Preparation of Final Accounts Trading Account Profit and loss a/c manufacturing a/c Balance Sheet Distinction between Trial Balance and Balance Sheet - Adjustment Entries.

Unit – IV **Depreciation** (6Hrs)

Meaning of Depreciation Methods of Providing Depreciation Fixed Percentage on Original Cost Fixed Percentage on Diminishing Balance (including change in the method of depreciation).

Unit – V Single entry (6 Hrs)

Definition Salient features Limitations Differences between Single Entry System and Double Entry System Methods.

Text Books

- Reddy – financial Accounting – Sultan Chand & Sons, New Delhi.
- T.S. Reddy & Hari Prasad Reddy – financial Accounting – Marham Publications, Chennai.
- Gupta – financial Accounting – Saithya Bhavan, Agra.

SEMESTER - III

CORE PAPER - 4

CORPORATE ACCOUNTING - I

Objective:

To gain comprehensive understanding of all aspects relating to corporate accounting.

UNIT - I

Share capital

Meaning and types of shares - Issue and allotment of equity and preference shares issue at par, premium and at discount - calls in advance - calls in arrears - forfeiture of shares - reissue of forfeited shares - redemption of preference shares - underwriting of shares (Determining the liability of underwriters - firm underwriting)

UNIT - II

Debentures

Meaning and types of debentures - Issue of debentures at par, premium and at discount - writing off discount on issue of debentures - issue of debentures as collateral security - issue of debentures for consideration other than cash - redemption of debentures - methods - open market buying - conversion of debentures into shares - sinking fund method - insurance policy method.

UNIT - III

Acquisition of Business

Meaning of Acquisition of business - accounting treatment - new set of books to be opened - same set of books to be continued - profit prior to incorporation

UNIT - IV

Final accounts

Preparation of Statement of profit & loss and Balance sheet (as per revised schedule VI)

UNIT - V

Amalgamation, Absorption, External and Internal reconstruction

Purchase consideration - methods - Amalgamation in the nature of merger or purchase - absorption (AS 14). Alteration of share capital - reduction of share capital (scheme of capital reduction is excluded).

5

Note: Questions in Sec.A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

1. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
2. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.
3. Palaniyappan, Corporate Accounting, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

6

Objective:

CORE PAPER - 5 BUSINESS LAW

To gain a comprehensive knowledge on all aspects of law as applied to business.

UNIT - I

Contract - Formation and Essential Elements of Contract - Types of Contract and Agreements - Rules as to offer, Acceptance and Consideration - Capacity to Contract - Lawful Object and Free Consent - Quasi Contract.

UNIT - II

Performance of Contract - Devolution of Joint Rights and Liabilities - Discharge of Contract - Breach of Contract and Remedies.

UNIT - III

Indemnity and Guarantee - Features and Distinctions - Extent of Surety's Liability - Rights and Discharge of Surety - Bailment and Pledge - Features - Difference - Rights and Duties of Bailor and Bailee - Law Relating to Lien and Finder of Lost Goods - Rights and Duties of Pawnor and Pawnee - Pledge by Non-Owner.

UNIT - IV

Contract of Agency - Definition and Meaning - Creation - Ratification and Requisites - Rights of Principal and Agent - Relation of Principal with Third Parties - Personal Liability of Agent - Termination of Agency - Irrevocable Agency.

UNIT - V

Sale of Goods Act 1930 - Definition of Sale - Sale Vs Agreement to Sell - Subject Matter - Express and Implied Conditions and Warranties - Caveat Emptor and Exceptions - Performance of Contract - Transfer of Property - Rights of an Unpaid Seller - Sale by Non-owner - Auction Sale.

Text Books:

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, New Delhi.
2. R.S.N.Pillai & Bagavathi, Business Laws, S. Chand & Co., New Delhi.

7

Reference Books:

1. M.C.Dhandapani, Business Laws, Sultan Chand & Sons, New Delhi.
2. M.C.Shukla, Mercantile Law, S. Chand & Co., New Delhi.
3. P.C. Tulsian, Business Laws, Tata McGraw Hill, New Delhi.
4. Dr.N.Premavathy, Business Law, Sri Vishnu Publications, Chennai.
5. Dr.N.Premavathy, Business Law (in Tamil), Sri Vishnu Publications, Chennai.
6. Balachandran. V and Thothadri. R, Business Law, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

8

Objective:

CORE PAPER - 6

BANKING THEORY, LAW AND PRACTICE

To study in detail about the Central Bank and Commercial Banking System including the latest directives and decisions of Reserve Bank of India. To study the recent developments in Indian banking system. To acquire the basic knowledge about the banking transactions.

UNIT - I

Origin of banks - Banking Regulation Act, 1949 - Roll of Banks and Economic Development - Central Banking and Role of RBI and their functions - Credit Control Measures of Central Bank.

UNIT - II

Commercial Banks - Functions - E-Banking - ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility - Electronic Fund Transfer - Electronic Clearing System - Credit Creation and Credit Control - Role of SBI in the Economic Development of India.

UNIT - III

Types of Bank Accounts - Savings Account, Current Account - Types of Deposit Account - Fixed and Recurring Deposits Account - Procedure for opening of an Account - Types of customers (Individuals, firms and Companies) - Importance of CRM - Customer grievances and redressal - Ombudsman.

UNIT - IV

Negotiable instruments - Promissory Note - Bills of Exchange, Cheque, Draft

- Definitions, Features - Crossing - Endorsement - Material Alteration - Dishonour of Cheques - Paying Banker - Rights, Duties and Statutory Protection to Paying Banker - Collecting banker - Rights and Duties.

UNIT - V

Principles of lending - Types of Loans - Precautions to be taken by a banker while lending against LIC Policies, Shares, Gold, Silver Ornament and Jewellery.

Text Books:

1. Banking Law Theory and Practice - Sundaram and Varshney - Sultan Chand Co.

2. Banking and Financial Systems - B. Santhanam, Margham Publishers.

3. Banking Law Theory and Practice - S.N. Maheswari - Kalyani Publications.

4. Banking Theory Law and Practice, Dr. S. Guruswamy, 3rd Edition, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Reference Books:

1. Indian Banking - Parameswaran - S. Chand and Co.

2. Financial Services - Dr. S. Gurusamy, Tata McGraw-Hill Education India.

3. Banking Theory Law Theory and Practice - Dr. S. Gurusamy, Tata McGrawHill Education India.

9

CORE PAPER - 7

MANAGEMENT INFORMATION SYSTEM UNIT - I

Management Information - Meaning of Information - Information needs of Managers - Web Data basis - Data warehousing - Knowledge management - Information system for decision making.

UNIT - II

Types of Information System - Transaction Processing System - Office Automation System - Decision Support System - Executive Support System - MIS - Evolution of MIS - Computer and MIS.

UNIT - III

System Analysis - System Planning and Mutual Investigation - System Design - The Process and Stages of System Design - Input / Output forms Design - File Organisation - System Implementation.

UNIT - IV

Management Information Needs and Communication links for Marketing system, Production System, Accounting System, Manufacturing System, Inventory Control System and Budget Control System - IS Organisation - Top Management Responsibility - Processing Group Responsibility.

UNIT - V

Development - Maintenance of MIS - Operation of manual Information System - Role of Computer in MIS - Data base Concept - Expert Systems - System Audit.

Text Book:

1. M. Assam - Fundamentals of Management Information System - Vijay Nicole Imprints Private Ltd., Chennai.

2. Effy Oz, "Management Information Systems", Second edition, Thomson Learning Course Technology, 2002.

3. Jawadekar W.S, "Management Information Systems", Tata McGraw Hill Publishing Company Ltd, 2002.

4. Kenneth.C Laudon and Jane P. Laudon, "Management Information Systems", Prentice Hall of India Ltd, 2002.

Reference Books:

1. David Knoenke (1989), "Management Information Systems", Tata McGraw Hill, New Delhi.
2. Iandon K.C and Landon J.P (2001), "Management Information Systems', 10 Maxwell Macmillan Publishing Company.
3. Murdic Rose and Elaggett, "Information System for Modern Management, Prentice Hall.
4. Robert Schultheis, Mary Sumner, "Management Information Systems" - The Manager's View, Fourth edition, Tata McGraw Hill Edition, 1999 11

ALLIED - 3
PAPER - 3
MERCHANT BANKING

UNIT-I

Merchant Banking – Definitions and Functions – Regulatory Framework – Registration of Merchant Bankers – Procedure Capital Adequacy Requirement – Lead Merchant Banker Appointment, Restrictions and Responsibilities.

UNIT-II

Public Issue Management – Functions and Mechanism – Categories of Issue – Issue Manager – Category and Restrictions Activities Involved in Public Issue Management – Marketing of New Issues – Methods – Pricing of Rights and Other Public Issues.

UNIT-III

Post Issue Management – Allotment / Dispatch of Shares / Refunds – Basis of Allotment – Procedure – Listing Requirements of Stock Exchanges – Advantages – Listing Requirements of

OTCEI.

UNIT-IV

Capital Market Instruments – Meaning and Types – Commercial Paper – Issue of Commercial Paper – Usance – E-nomination – Ceiling – Mode of Issue – Credit Syndication – For Long Term and Working Capital.

UNIT-V

Port Folio Management – Functions – Registration of Port-folio Managers – Obligation – Investment of Client Funds – Maintenance of Book and Accounts – Reports to be Furnished – Code of Conduct.

Text Books:

1. Dr.S.Gurusamy, "Merchant Banking" Vijay Nicholes Imprint Pvt. Ltd., Chennai
2. Dr.V.Balu, "Merchant Banking & Finance Services" Sri Venkateswara Publication, Chennai

Reference Books:

1. H.R. Machiraju, "Merchant Banking" New Age International, New Delhi.
2. Dr. J.C.Verma, "A Manual of Merchant Banking" Baharat Law House, New Delhi.

12

SKILL BASED SUBJECT

PAPER - 1

ELEMENTS OF INSURANCE

Objective:

To gain a knowledge of insurance and its importance.

UNIT - I

Definition of insurance - classification of Contracts of insurance - marine and nonmarine - general principles of law as applied to non-marine insurance.

UNIT - II

Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

UNIT - III

Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

UNIT - IV

Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

UNIT - V

Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste - hazard types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals.

Text and Reference Books:

1. Dr. B. Vardharajan - Insurance Vol 1 and 2. - Tamil Text Book.
 2. R.S. Sharma - Insurance Principle & Practice - Vara Bombay, 2006.
- A. Murthy - Elements of Insurance Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill pub.

13

Objectives:

NON-MAJOR ELECTIVE

PAPER - 1

ELEMENTS OF ACCOUNTANCY To facilitate the non- commerce students to have a basic knowledge in Book-Keeping and Accounting.

UNIT - I

Need for Accounting - Definition (AICPA) - Steps - Objectives - Double Entry System - Meaning of Debit and Credit - Advantages - Limitations - Types of Accounts - Accounting Rules - Accounting Terminology - Accounting Concepts and Conventions - Meaning and Types - Accounting Equation.

UNIT - II

Journal - Ledger Accounts - Trial Balance.

UNIT - III

Subsidiary Books - Meaning - Types (no problems from Bills Receivable Book and Bills Payable Book but only theory) - Advantages over Journal - Ledger Accounts - Trial Balance.

UNIT - IV

Errors - Classification - Rectification (Rectification after the preparation of final account is excluded) - Suspense Account - Meaning and Need.

UNIT - V

Closing and Adjustment Entries - Final Accounts with simple Adjustments. (Weightage: Theory: 25%, Problems: 75%)

Text Books

1. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
2. Jaya Charulatha and Baskar, Introduction to Accountancy, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

Reference Books

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.

2. Shukla & Grewal & Gupta, Advanced Accounting, S.Chand & Co., New Delhi.

14

SEMESTER - IV

CORE PAPER - 8

CORPORATE ACCOUNTING - II

Objective:

To gain accounting knowledge in advanced corporate accounting.

UNIT - I

Valuation of goodwill and shares

Methods of Valuation of Goodwill - Average Profit Method - Super Profit Method - Capitalisation Method. Methods of Valuation of Shares - Net Assets Method - Yield Method - Fair Value Method.

UNIT - II

Liquidation of companies

Order of Payments - Preferential Creditors - Liquidator's Remuneration - Liquidator's Final Statement of Account - Statement of Affairs and Deficiency Account.

UNIT - III

Bank and Insurance Company accounts

NPA - Interest on Doubtful Debts - Rebate on Bills Discounted - Preparation of Bank Profit & Loss Account and Balance Sheet. Life insurance - Ascertaining Correct Assurance Fund - Revenue Account - Valuation Balance Sheet - Profit & Loss account - Balance Sheet (new format). General Insurance - Revenue Account - Profit & Loss Account - Balance Sheet (new format).

UNIT - IV

Holding company accounts

Capital Profit - Revenue Profit - Cost Of Control - Minority Interest- Elimination Of Common Transactions - Unrealised Profit - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Intercompany Investment is Excluded).

UNIT - V

Inflation accounting (Accounting for price level changes)

Limitations of Historical Accounting - Meaning of Inflation Accounting - Methods of Inflation Accounting - CPP Method; Gain or Loss on Monetary Items; Valuation of Cost of Sales and Closing Inventory - CCA Method: COSA; MWCA; Depreciation Adjustment; Gearing Adjustment.

15

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text Books

1. Jain, S.P & Narang, N.L., Advanced Accounting, Kalyani Publications.
2. Reddy T.S. & Murthy, A, Corporate Accounting, Margham Publications, Chennai.

Reference Books

1. Gupta, R.L & Radhaswamy, M, Advanced Accounts, Sulthan Chand, New Delhi.
2. Shukla & Grewal & Gupta, Advanced Accounting, S. Chand & Co., New Delhi.

16

CORE PAPER - 9
PRINCIPLES OF MARKETING

Objectives:

To enable the students to understand the concept and importance of marketing and the developments that have taken place in the field of marketing in the global scenario.

UNIT - I

Introduction

Meaning of market - classification of markets - meaning and definition of marketing - features of marketing - importance of marketing - difference between marketing and selling - Evolution of marketing concepts - functions of marketing.

UNIT - II

Market Segmentation and Consumer Behaviour

Meaning and definition of market segmentation - different patterns of market segmentation - Bases for segmenting consumer markets - benefits and limitations of market segmentation. Definition of consumer behaviour - consumer behaviour theories - factors determining consumer behaviour.

UNIT - III

Marketing Mix and Product policy

Definition and components of marketing mix - four P's of marketing mix - definition of product - features of a product - classification of products - stages in new product development - product life cycle - Branding - advantages of branding a product - packaging - functions of package - labelling - functions of labelling - kinds of labels.

UNIT - IV

Pricing policy, Channel of distribution and Promotion Mix

Meaning of price - factors affecting price decision - Types of pricing strategies - definition of channel of distribution - features of marketing channels - types of Channel of distribution - factors determining Channel of distribution - functions of wholesalers - types of retailers - promotion mix - Advertising - types of advertising - personal selling - qualities of a good salesman - sales promotion - kinds of sales promotion.

UNIT - V

Recent trends in Marketing

Social marketing - De-marketing - Re-marketing - Over marketing - Meta marketing - E-Marketing - online retailing - shopping malls.

Text Books:

1. Rajan Nair, Marketing, Sultan Chand & Sons, New Delhi
2. Varshney, Marketing Management, Sultan Chand & Sons, New Delhi.

17

Reference Books:

1. Jaisankar, Marketing, Margham Publications, Chennai
2. L. Natarajan, Marketing, Margham Publications, Chennai
3. Dr. K. Sundar, Essentials of Marketing, Vijay Nicole Imprints Private Ltd., Chennai.

18

CORE PAPER - 10 RELATIONAL DATABASE MANAGEMENT SYSTEMS

Objective:

1. The students are able to understand database concepts and database management system software and have a high-level understanding of major DBMS components and their function.
2. The students are able to understand the E R model and relational model.
3. The students are able to be able to write SQL commands to create tables and

indexes, insert/update/delete data, and query data in a relational DBMS.

4. The students are able to Understand Functional Dependency and Functional Decomposition.

5. The students are able to understand the architecture of database management system and also understand the various different architecture such as server system architecture, parallel systems and distributed database systems.

Course Outcomes:

CO1 - Describe the database architecture and its applications Sketch the ER diagram for real world applications Uses various ER diagram for a similar concepts from various sources.

CO2 - Discuss about the relational algebra and calculus Construct various queries in SQL and PL/SQL Compiles various queries in SQL, Relational Calculus and Algebra.

CO3 - Describe the various normalization forms Apply the normalization concepts for a table of data Practices a table and implement the normalization concepts.

CO4 - Explain the storage and accessing of data.

CO5 - Illustrate the query processing in database management. Define the concurrency control and deadlock concept

UNIT- I

DATABASE ARCHITECTURE AND ER DIAGRAM

Database system applications - Purpose of database systems - View of data- Database languages - Database architecture - Database users and administrators - History of database systems-Entity relationship modeling: entity types, entity set, attribute and key, relationships, relation types, roles and structural constraints, weak entities, enhanced ER and object modeling, sub classes; super classes, inheritance, specialization and generalization

UNIT - II

RELATIONAL DATA MODEL

Relational model concepts, Relational constraints, Relational Languages : Relational Algebra, The Tuple Relational Calculus - The Domain Relational Calculus - SQL: Basic Structure - Set Operations - Aggregate Functions-Null Value-Nested Sub Queries - 19

Views Complex QueriesModification Of Database - Joined Relations - DDL - Embedded SQL - Dynamic SQL - Other SQL Functions - Integrity and Security.

UNIT - III

DATA NORMALIZATION

Pitfalls in relational database design - Decomposition - Functional dependencies - Normalization - First normal form - Second normal form - Third normal form - Boyce - codd normal form - Fourth normal form - Fifth normal form

UNIT - IV

STORAGE AND FILE ORGANIZATION

Disks - RAID -Tertiary storage - Storage Access - File Organization - organization of files - Data Dictionary storage

UNIT - V

QUERYPROCESSING AND TRANSACTION MANAGEMENT

Query Processing - Transaction Concept - Concurrency Control -Locks based protocolDeadlock Handling -Recovery Systems

TEXT BOOK:

1. Abraham Silberschatz, Henry Korth, S.Sudarshan, Database Systems Concepts, Sixth Edition, Mc.Graw Hill, 2010. 2. Raghu Ramakrishnan and Johannes

Gehrke, Database management systems, Third Edition, 2002

REFERENCES

1. Bipin Desai, An Introduction to database systems, Galgotia Publications, 2010.
2. Ramez Elamassri, Shankant B-Navathe, Fundamentals of Database Systems, Pearson, 7th Edition, 2015

E - REFERENCES

1. NPTEL, Introduction to database design, Dr P Sreenivasa Kumar Professor CS&E, Department, IIT, Madras
2. NPTEL, Indexing and Searching Techniques in Databases Dr. Arnab Bhattacharya, IIT Kanpur

20

CORE PRACTICAL - 2

RDBMS LAB

Objectives:

1. To understand the concepts of DDL/DML/DCL/TCL commands.
2. To understand the concepts of Join queries.
3. To understand the concepts of exception handling.
4. To understand the concepts of cursors.
5. To understand the concepts of packages.

Course Outcomes:

CO1 - Design and Implement a database schema for a given problem domain.

CO2 - Populate and Query a database using SQL DDL/DML Commands.

CO3 - Build well formed in String Date/Aggregate Functions.

CO4 - Design and Implement a database query using Joins, Sub-Queries and Set Operations.

CO5 - Program in SQL including Objects (Functions, Procedures, Triggers)

LAB EXERCISES:

1. Execute a single line query and group functions.
2. Execute DDL Commands.
3. Execute DML Commands
4. Execute DCL and TCL Commands.
5. Implement the Nested Queries.
6. Implement Join operations in SQL
7. Create views for a particular table
8. Implement Locks for a particular table.
9. Write PL/SQL procedure for an application using exception handling.
10. Write PL/SQL procedure for an application using cursors.
11. Write a PL/SQL procedure for an application using functions
12. Write a PL/SQL procedure for an application using package

21

ALLIED - 2

PAPER - 4

E-COMMERCE AND ITS APPLICATIONS UNIT - I:

Introduction to E-Commerce - Meaning - Working of E-Commerce - Electronic Business - Categories of E-Commerce Application - Global Trading Environment and Adoption of E-Commerce - Product suitability - Comparison between Traditional and Electronic Commerce - Advantages and Disadvantages of E-Commerce.

UNIT - II:

Business Models of E-Commerce - Introduction - Major challenges of B2C ECommerce - Meaning of B2B Exchange - Development of B2B E-Commerce -

Types of B2B Markets - Difference between B2C and B2B Commerce.

UNIT - III:

Introduction to E-Hub Concept - Introduction to B2G Concept - E-filing.

UNIT - IV:

Internet - Internet Operation - Internet Explorer - Creation of E-mail ID, E-mail etiquettes.

UNIT - V:

Web Browsing - Role of Website in B2C E-Commerce, Website strategies and goals. Websites Design Principles for E-Commerce websites.

Text Books:

E-Commerce - SrinivasaVallabhan. S.V - Vijay Nicole Imprints Private Ltd., Chennai.

SKILL BASED SUBJECT
PAPER - 2
INDUSTRIAL ORGANIZATION

Objective:

To gain knowledge of the basic industrial structure and its working.

UNIT - I

Meaning of Industrial Organisation - Industrial Revolution - Industrial Growth - Aggregation, Consolidation, Integration - Mass Production - Importance, Advantages, Limitations - Specialisation - division of labour - its advantages and disadvantages - Industrial growth in India - major industries in India - current scenario.

UNIT - II

Industrial ownership - Sole Proprietorship - Features, merits and demerits - partnership - Features, merits and demerits - Joint Stock Company - Features, merits and demerits - Types - Public Ltd and Private Ltd companies.

UNIT - III

Physical facilities - plant location - need for selection of location - stages in selection of location - plant layout - definition, objectives, advantages, types - factors influencing plant layout - tools used for design of plant layout - principles of a good plant layout.

UNIT - IV

Production management - product design - characteristics of a good product design - design of production system - its types - design of work study - motion study - time study - production planning - objectives, levels - production control - factors determining production control operation - functions of production planning and control.

UNIT - V

Materials management - its meaning, objectives, advantages, functions - purchasing types of purchasing policy - store keeping - organization of stores department - inventory control - its objectives, functions, benefits.

Text Book:

1. Dr. A. Murthy, Industrial Organisation, Margham Publications, Chennai.

Reference Books:

1. L Bethel, Atwater, Smith and Stackman, Industrial Organisational Management, McGraw Hill.

2. Kimball & Kimball, Principles of Industrial Organisation, McGraw Hill.

3. Lundy, Effective Industrial Management Eurasia Publishing House (Pvt.) Ltd., New Delhi.

NON-MAJOR ELECTIVE
PAPER - 2
ADVERTISING AND SALESMANSHIP

Objectives:

To study the concept of Advertisement and Salesmanship.

To gain knowledge about the role of Advertisement and Salesmanship in boosting the volume of sales.

To study the qualities to be imparted by a salesman in the present global competitive market.

UNIT - I

Origin and Development of Advertising - Objectives - Nature - Functions - Types - Benefits - Difference between Advertising and Publicity - Scope of Advertising - DAGMAR approach.

UNIT - II

Various media of Advertising - Print Media - Newspapers - Magazines - Advantages - Limitations - Radio and TV advertising - Advantages - Limitations.

UNIT - III

Advertisement copy - Characteristics - Clarification - Components - Salesmen Recruitment - Salesmen report - Types - Salesmanship and Psychology.

UNIT - IV

Salesmanship - Characteristics of Salesmanship - Objectives of Personal selling - Advantages - Limitations - Essentials of Effective selling - Advertising and Salesmanship.

UNIT - V

Qualities of Good Salesman - Sales Promotion - Kinds of Sales promotion - Importance of Salesmanship - Types of Salesmen - Methods of Remuneration - Qualities of successful Salesman.

Text Books:

1. Modern Marketing (Principles and Practises) R.S.N. Pillai&Bagavathi, S. Chand & Co. New Delhi
2. Sales and Advertisement Management S Rajkumar, V Rajagopalan, S. Chand & Company Pvt. Ltd.

Reference Books:

1. Advertising (Principles and Practise) ChunawallaK.C. Sethia, Himalaya Publishing House, Delhi.
- 24
2. Advertising Management Dr. M.M. Varma, R. K. Agarwal, Forward 300K Depot, New Delhi.
3. Advertising Management Mahendra Mohan, Tata Mcgraw-hill Publishing Company Limited,New Delhi, India.
4. Advertising Marketing and Sales Management G.R. Basotia N. K Sharama, Mangal Deep Jaipur.
3. Essentials of Marketing, Dr. K. Sundar, Vijay Nicholes Imprint Pvt. Ltd., Chennai.

25

Objective:

SEMESTER - V
CORE PAPER - 11
COST ACCOUNTING - I

To understand the basic concepts and methods of Cost Accounting.

UNIT - I:

Nature and Scope of Cost Accounting

Cost Accounting : Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting - Costing System - Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Centre and Profit Centre.

UNIT - II:

Material Purchase and Control

Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control: Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT - III:

Methods of pricing of Material Issues

Cost Price Methods: FIFO, LIFO, Average Price Methods: Simple and Weighted Average Price Methods, Notional Price Methods: Standards Price, and Market Price Methods

UNIT - IV:

Labour Cost Control

Labour Turnover: Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Incentive: Time and Piece Rate - Taylor's, Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans - Calculation of Earnings of Workers.

UNIT - V:

Overheads

Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Apportionment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate.

26

Text Books: (Weightage of Marks = Problems 80%, Theory 20%)

1. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Margham Publications, Chennai
2. A.Murthy and S. Gurusamy, Cost Accounting 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. - Cost Accounting - Tata McGraw Hills.

Reference Books:

1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
2. S.N.Maheswari - Principles of Cost Accounting - Sultan Chand & sons, New Delhi
3. A.Murthy and S. Gurusamy, Essentials of Cost Accounting, Vijay Nicole Imprints Private Ltd., Chennai.
4. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.

27

CORE PAPER - 12

MANAGEMENT ACCOUNTING

Objective:

To enable the students to gain knowledge in the application of accounting to Management.

UNIT - I

Management Accounting: Definition - objectives - Functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis.

UNIT - II

Ratio Analysis : Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios.

UNIT - III

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3.

UNIT - IV

Standard Costing - Variance Analysis - Material - Labour - Overheads - Fixed - Variable Sales Variance.

UNIT - V

Budget and Budgetary Control: Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting.

(Weightage of Marks - Problems - 80%, theory - 20%)

Reference Books:

1. S.N.Maheswari, Management Accounting - Sultan Chand & Sons, New Delhi.
2. A.Murthy and S.Gurusamy, Management Accounting, Tata Mc-Graw Hill Publishing Company, New Delhi.

Reference Books:

1. Manmohan & Goyal, Management Accounting - SahithiyaBhavan, Agra.
2. S.P.Gupta, Management Accounting - Sultan Chand & Sons, New Delhi.
3. R.S.N.Pillai & Bhagavathi, Management Accounting - S. Chand & Co. Ltd., New Delhi.
4. T.S.Reddy & Hari Prasad Reddy, Management Accounting - Margham Publications, Chennai.

CORE PAPER - 13

BUSINESS MANAGEMENT

Objective:

To understand the basic principles of Business Management.

UNIT - I

Management - Meaning - Definition - Nature - Importance - Distinction between Administration and Management - Scope - Principles and Functions of Management.

UNIT - II

Planning - Meaning - Nature - Importance - Advantages and Limitations - Process of Planning - Types of Plans - MBO - Forecasting - Decision Making.

UNIT - III

Organising - Meaning - Definition - characteristics - Importance - Types - Authority and Responsibility - Centralisation and Decentralisation and Departmentation.

UNIT - IV

Directing - Meaning - Definition - Characteristics - Directing Process - Span of Supervision - Motivation - Leadership - Communication.

UNIT - V

Controlling - Definition - Principles - Controlling process - Types of Controls - Control Techniques - Coordination.

Reference Books:

1. Dr. C.B. Gupta, Business Management -Sultan Chand & Sons
2. Jayashankar, Business Management -Margham Publications, Chennai.

Reference Books:

3. Koontz, Weihrich and Aryasri, Principles of Management, Tata McGraw hill
4. Dr.H.C. Das Gupta, Principles & Practice of Management &SahityaBhawan. Agra
5. Lallan Prasad &S.S.Gulshan, Management principles and Practices &S. Chand& Co.
6. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

29

CORE PAPER - 14
INTERNET AND ITS APPLICATIONS

UNIT - I

Introduction to Computers - Programming Language types - History of Internet - Personal Computers - History of World Wide Web - Micro Software .NET Java - Web resources.

UNIT - II

Web Browsers - Internet Explorer - Connecting to Internet - Types of Internet connection - Features of Internet Explorer6 - Searching the Internet - Online help and tutorials - File Transmission Protocol (FTP) - Browser settings.

UNIT - III

Attaching a file - Electronic Mail - Creating an E-mail ID - Sending and Receiving Mails - Attaching File - Instance Messaging - Other Web browsers.

UNIT - IV

Introduction to HTML headers - Linking - Images - Types of computer viruses - Ill-effect of Viruses - Remedy for Viruses.

UNIT - V

E-marketing - Consumer tracking - Electronic advertising search engine - CRM - Credit Card payments - Digital cash and e-wallets - Micro Payments - Smart Card.

Text Book:

Internet and World Wide Web, Third Edition, H.M. Deital, P.J. Deital and A.B. Goldberg - PHI

Reference Book:

Harley Hahn, The Internet - Complete Reference, Tata McGraw Hill.

30

Objective:

INTERNAL ELECTIVE

(To choose any 1 out of 3)

PAPER - 1

A. ENTREPRENEURIAL DEVELOPMENT

To encourage students to become entrepreneurs.

UNIT - I

Meaning of Entrepreneur - Entrepreneur and Enterprise - Entrepreneur and Manager - Entrepreneur and Intrapreneur - Qualities (Traits) of True Entrepreneur - Characteristics of Entrepreneur - Types of Entrepreneurs - Functions of an Entrepreneur - Roles of Entrepreneurs in the Economic Development.

UNIT - II

Establishing an Enterprise - Project Identification - Selection of the Product - Project

Formulation - Assessment of Project Feasibility - Preparation of Project Report - Selection of Site (Location).

UNIT - III

Selection of Types of Organization - Sole Proprietorship - Partnership Joint Stock Company - Factors Influencing the Choice of Organization - Sources of Project Finance - Sources of Long Term Finance - Sources of Short Term Finance.

UNIT - IV

Incentives and Subsidies - Meaning of Incentives and Subsidies - Need and Problems - Incentives for Development of Backward Area - Incentives for SSI Units in Backward Areas - Taxation Benefits to SSI Units - Subsidies and Incentives in Tamil Nadu.

UNIT - V

Women Entrepreneurs - Concept - Functions and Role - Problems of Women Entrepreneurs - Suggestions for Development of Women Entrepreneurs - Rural Entrepreneurship - Need - Problems - How to Develop Rural Entrepreneurship.

Text Books:

1. C.B. Gupta, Entrepreneurship development in India - Sultan Chand.
2. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

Reference Books:

1. P Sarvanavel, Entrepreneurial development - Ess Pee kay Publishing House.
2. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.

31

INTERNAL ELECTIVE
PAPER - 1
B. PRACTICAL AUDITING

Objective:

To gain knowledge of the principles and practice of auditing.

UNIT - I

Meaning and Definition of Auditing - Nature and Scope of Auditing - Accountancy and Auditing, Auditing and Investigation - Objectives of Auditing - Limitations of Audit - Advantages of Audit - Classification of Audit

UNIT - II

Meaning and Definition of Audit Programme - Advantages and Disadvantages - Audit File, Audit Note Book, Audit Working Papers - Purposes and Importance of Working Papers - Internal Check - Meaning, Object of Internal Check - Features of Good Internal Check System - Auditors duty with regards to Internal Check System - Internal Check and Internal Audit.

UNIT - III

Vouching - Meaning - Objects - Importance of Vouching - Meaning of Voucher - Vouching of Cash Receipts and Vouching of Cash Payments - Vouching of Trading Transactions.

UNIT - IV

Verification and Valuation of assets and liabilities - Meaning and objects of verification - Vouching and verification - Verification and Valuation of different kinds of Assets and Liabilities.

UNIT - V

The Audit of Limited Companies - Necessity of Company Audit - Qualification and Disqualification of Auditors - Appointment - Removal - Remuneration - Status of Auditors - Rights - Powers - Duties and Liability of Auditors - Auditor's Report -

Importance and Contents.

Text Books:

1. B.N. Tandon, Sultan Chand - A handbook of practical auditing
2. B.N. Tandon, Sudharsanam, Sundharabahu - S Chand - Practical auditing.
3. Sundar. K and Pari. K, Vijay Nicole Imprints Private Ltd., Chennai.

Reference Books:

1. Sharma, SahityaBhavan, Agra - Auditing
2. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.
3. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

32

INTERNAL ELECTIVE
PAPER - 1
C. INCOME TAX LAW AND PRACTICE - I

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

UNIT - I

Introduction

Income Tax Act 1961- Basic Concepts - Assessment Year - Previous Year - Person - Assessee - Income - Gross Total Income - Total Income - Agricultural Income - Casual Income - Capital and Revenue Receipts - Capital and Revenue Expenditures - Exempted Incomes u/s 10. Residential status of an individual- Residential status of a HUF - Residential status of a firm and association of persons - Residential status of a company - incidence of tax liability.

UNIT - II

Salaries

Meaning and features of Salary - Allowances - Perquisites - Profits in lieu of Salary - Provident Fund and its types - payments exempted u/s 10: Leave travel concession; gratuity; pension; leave encashment; retrenchment compensation; VRS - Deductions from salary: EA and professional tax- deduction u/s 80C- taxable salary

UNIT - III

Income from House Property

Annual value - Determination of annual value- Income from let out house property - Income from self-occupied house property - Deductions allowed from Income from house property u/s 24.

UNIT - IV

Profit and Gains of Business or profession and depreciation

Meaning of business and profession - deductions expressly allowed - expenses expressly disallowed - treatment/ admissibility of certain expenses and incomes - income from business- income from profession. Meaning of depreciation - conditions for depreciation - actual cost - written down value - computation of allowable depreciation.

UNIT - V

Income tax authorities

CBDT - powers - Director General of income tax - Chief commissioner of income tax - Assessing officer - appointment - Jurisdiction - powers relating to search and seizure.

33

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text books

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Dr. A. Murthy, Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

Reference books

1. Mehrotra - Income Tax Law & Accounts, Sahithiya Bhavan Publications.
2. Vinod, K. Singhanian, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.

34

SKILL BASED SUBJECT
PAPER - 3
FINANCIAL MANAGEMENT

Unit-I:

Nature and Importance of Finance Functions – Organizing Finance Functions – Functions of Finance Manager – Objectives of Finance Function – Methods and Sources of Raising Finance – Critical Appraisal of the Various Sources of Finance.

Unit-II:

Goals of Finance Function – Financing Decisions – Financial Planning – Financial Forecasting – Capital Structure Decisions – Net Income Approach, NOI Approach and MM Approach-Capitalization – Cost of Capital – Computation of Cost of Capital-Dividend Policy Factors Determining Dividend Policy.

Unit-III:

Investment Decisions – Estimation of Cash Flows – Evaluation of Alternative Investment Proposals like NPV, ARR, IRR Methods – Decision Making Under Risk and Uncertainty – Inflation and Investment Decisions

Unit-IV:

Working Capital – Meaning, Concept, Types and Significance-Gross and Net Working Capital – Determinants of Working Capital – Sources of WC – Credit and Collection Policies.

Unit-V:

Security Analysis and Portfolio Management - Leverages –Meaning, Types of Leverage. Degree of Operating and Financial Leverage - Financial Ratio Analysis.

Text Books

1. Dr. S.N.Maheswari” Financial Management” - Sultan Chand & Sons, New Delhi
2. Dr. A.Murthy “Financial Management” - Margham Publications, Chennai.
- Dr. J. Srinivasan, Sridhar and Ramalingam “Financial Management” - Vijay Nicole Imprints Pvt .Ltd. Chennai

3. R.K.Sharma “Financial Management” - Kalyani Publishers, New Delhi

Reference Books

1. I.M.Pandey “Financial Management” - Vikas Publision house Pvt Ltd. Noida
2. Prasanna Chandra “Financial Management 10ed” - McGraw hill education Pvt. Ltd India
3. Subirkumar Banerjee “Financial Management” - PHI Learning Pvt Ltd
4. Vyuptakesh Sharan “Fundamentals of Financial Management” Pearson Education

35

5. Dr .N. Premavathy “Financial Management” - Sri Vishnu Publications, Chennai.
6. S.C. Kuchhal “Financial Management” – Chaitanya
7. P.V. Kulkarni & B.G. Satyaprasad “Financial Management” - Himalaya Publishing House

SEMESTER - VI
CORE PAPER - 15
COST ACCOUNTING - II

Objective:

To understand the basic concepts and methods of Cost Accounting.

UNIT - I

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account

UNIT - II

Process Costing : Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation - Closing WIP with or without Process Loss.

UNIT - III

Operating Costing (Transport Costing): Cost Unit - Cost Classification - Operating Cost sheet.

UNIT - IV

Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit.

UNIT - V

Reconciliation of Cost and Financial Accounts.

Text Books :(Weightage of Marks = Problems - 80%, Theory - 20%)

1. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Margham Publications, Chennai
2. A.Murthy and S. Gurusamy, Cost Accounting 2nd Edition, Vijay Nicole Imprints Private Ltd., Chennai.
3. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.
4. Tulsian P.C. - Cost Accounting - Tata McGraw Hills.

37

Reference Books:

1. S.P. Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
2. S.N. Maheswari - Principles of Cost Accounting - Sultan Chand & sons, New Delhi
3. S.P. Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi.

38

CORE PAPER - 16
WEB TECHNOLOGY

UNIT - I

Internet Basic - Introduction to HTML - List - Creating Table - Linking document Frames - Graphics to HTML Doc.

UNIT - II

Style sheet - Style sheet basic - Add style to document - Creating Style sheet rules - Style sheet properties - Font - Text - List - Color and background color - Box - Display properties.

UNIT - III

Introduction - Object in HTML - Event Handling - Window Object - Document object
- Browser Object - Form Object - Navigator object Screen object - Build in Object -
User defined object.

UNIT - IV

HTML server controls - Anchor, Tables, Forms, Files. Basic Web server Controls -
Label, Textbox, Button, Image, Links, Check & Radio button, Hyperlink. Data List
Web Server Controls - Check box list, Radio button list, Drop down list, List box,
Data grid, Repeater.

UNIT - V

Request and Response Objects, Cookies, Working with Data - OLEDB connection
class, command class, transaction class, data adaptor class, data set class.

Reference Books:

1. Deitel & Deitel , internet & world wide web How to program, Pearson
Education
2. I. Bayross, Web Enable Commercial Application Development Using
HTML, DHTML, Javascript, Pen CGI, BPB Publications, 2000
3. J. Jaworski, Mastering Javascript, BPB Publications, 1999
4. T. A. Powell, Complete Reference HTML (Third Edition), TMH, 2002
5. G. Buczek, ASP.NET Developers Guide, TMH, 2002

39

CORE PRACTICAL - 3 WEB TECHNOLOGY LAB

1. Create a simple page introducing yourself how old you are, what you do, what you
like and dislike. Modify the introduction to include a bullet list of what you do and
put a list of the 5 things you like most and dislike as numbered lists. Create another
page about your favorite hobby and link it to (and from) your main page. Center
something, and put a quote on one of your pages
2. Put an existing image on a web page. Create a table, use a heading and at least one
use of row span/col. span. Color a page and some text within the page. Link to
another site
3. Create a new file called index. html.
Put the normal HTML document structure tags in the file.
Give it a title.
At the bottom of the page (i.e. the last thing between the body tags) put the
following:
A horizontal rule.
A Link to your e-mail Address (With your name between the tag) ;
remember to put the link to your E- Mail address within address tags.
A line break.
The date. (I have this same structure at the bottom of this page).
Above this block (which is called the footer), put a title in heading tags.
Add some text describing yourself (you can split this into multiple
headings and Paragraphs if you wish).
4. Write a script to create an array of 10 elements and display its contents.
5. Create a document that accepts the user's name in a text field form and displays
the same the next time when the user visits the site informing him that he has
accessed the site for the second time, and so on.

40

INTERNAL ELECTIVE
(to choose one out of 3)

PAPER - 2
A. INCOME TAX LAW AND PRACTICE - II

Objective:

To enable the students to have a knowledge of law of practice of Income tax.

UNIT - I

Capital gains

What are capital assets? - What are not capital assets? - kinds of capital assets - transfer u/s 2 (47) - cost of acquisition - cost of improvement - computation of short term capital gain - computation of long term capital gain - exemptions from capital gains.

UNIT - II

Income from other sources

Specific incomes chargeable to tax - general incomes chargeable to tax - Interest on securities - Interest exempt from tax u/s 10 (15) - deductions allowed from Income from other sources - computation of income from other sources.

UNIT - III

Clubbing of Incomes and Set off and carry forward of losses

Income transfer without asset transfer - cross transfer - transfer for the benefit of son's wife - capital gain on an asset gifted before marriage - gifted money used for construction of house by spouse - income including losses - clubbing of business income - clubbing of minor's income - computation of total income. Provisions relating to set off of losses- Provisions relating to set off and carry forward of losses - unabsorbed depreciation - order of set off - computation of total income.

UNIT - IV

Agricultural Income and Deductions from gross total income

Meaning of agricultural income - types of agricultural income - income from growing and manufacturing rubber - income from growing and manufacturing coffee - income from growing and manufacturing tea - income of a sugar mill growing its own sugarcane - computation of tax of an assessee having agricultural income. Permissible deductions from gross total income - section 80C, 80CCC, 80CCD, 80D, 80DD, 80DDB, 80E, 80G, 80GG, 80GGA, 80QQB, 80RRB, 80U.

UNIT - V

Assessment of Individuals and Assessment procedures

Sources of income of an individual - computation of total income and tax liability of an individual. Filing of returns - permanent account number (PAN) - Usage of PAN - TDS - types of assessment - self assessment - Best judgement assessment - Income escaping assessment (reassessment) - Advance payment of tax

41

Note: Questions in Sec. A, B & C shall be in the proportion of 20:80 between Theory and Problems.

Text books

1. Gaur & Narang, Income Tax Law & Practice, Kalyani Publishers.
2. Murthy, A., Income Tax Law & Practice, Vijay Nicole Imprints Pvt. Ltd. Chennai
3. Reddy, T.S. & Hariprasad Reddy, Y, Income Tax Theory, Law & Practice, Margham Publications, Chennai.

Reference books

1. Mehrotra - Income Tax Law & Accounts, Sahithiya Bhavan Publications.
2. Vinod, K. Singhania, Students Guide to Income Tax, Taxman Publications Pvt. Ltd.

42

INTERNAL ELECTIVE
PAPER - 2
B. BUSINESS ENVIRONMENT

UNIT - I

The concept of Business Environment - Its nature and significance - Brief overview of political - Cultural - Legal - Economic and social environments and their impact on business and strategic decisions.

UNIT - II

Political Environment - Government and Business relationship in India - Provisions of Indian constitution pertaining to business

UNIT - III

Social Environment - Cultural heritage - Social attitudes - impact of foreign culture - castes and communities - Joint family systems - Linguistic and Religious groups - Types of Social Organization

UNIT - IV

Economic Environment - Economic Systems and their impact of Business - Macro Economic Parameters like GDP - Growth Rate - Population - Urbanization - Fiscal deficit - Plan investment - Per capita Income and their impact on business decisions

UNIT - V

Financial Environment - Financial System - Commercial banks - RBI - IDBI - NonBanking Financial Companies NBFC's

Text Books:

1. Dr. S. Sankaran - Business Environment. Margham Publications, Chennai
2. Aswathappa - Business Environment, Himalaya Pub. House, 2009.

Reference Books:

1. Dasgupta and Sengupta - Government and Business in India.
2. Srinivasan K - Productivity and Social Environment.
3. International Business Environment - Prentice - Hall of India.
3. Dhanabakiam & M. Kavitha, Business Environment, Vijay Nicole Imprints Pvt. Ltd. Chennai.

43

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INTERNAL ELECTIVE
PAPER - 2
C. SERVICES MARKETING

Objective

To enable the students to acquire a deep knowledge in services marketing.

UNIT - I

Concept of service - Meaning, definitions - Components and types - Service Vs goods - Service Marketing mix characteristics - Advertising - objectives - Advertising message and media selection - merits - personal selling - process - Advantages

UNIT - II

Physical evidence - Essential and peripheral evidence - Guidelines for physical evidence - Managing demand and supply Capacity constraints - demand patterns - Capacity planning and types - Managing capacity to match demand - Managing demand to match capacity

UNIT - III

Pricing in services - objectives - types of pricing - characteristics and factors affecting pricing decisions - customer relationship marketing - objectives and requisites - benefits

UNIT - IV

Quality of service - five dimensions of quality - Gap analysis and causes for customer gap - key factors leading to Customer Gap - Provider Gaps

UNIT - V

Marketing of Services by Insurance business - Banks - Education - Tourism - Transport.

REFERENCE BOOKS:

1. S.M.Jha, Services Marketing, Himalaya Publications, New Delhi
2. M.K.Rampal & S.L.Gupta, Services Marketing, Galgotia Pub. House
3. Dr.B.Baly, Services Marketing, S. Chand & Co., New Delhi
4. Vasanthi Venugopal & Raghu V.N, Services Marketing, Himalaya Publications, New Delhi.
5. Dr.L. Natarajan, Services Marketing, Margham Publications, Chennai.

44

INTERNAL ELECTIVE

(To choose any 1 out of 3)

PAPER - 3

A. SOFTWARE ENGINEERING

UNIT - I

Introduction - Evolving Role of Software - Changing Nature of Software - Software Myths; a Generic View of Process: Layered Technology - Process Models: Waterfall Model - Evolutionary Process Models.

UNIT - II

Requirements Engineering: Tasks - Initiating the Requirements Engineering Process - Eliciting Requirements - Building the Analysis Model - Requirements Analysis - Data Modeling Concepts.

UNIT - III

Data Engineering: Design Process and Design Quality - Design Concepts - The Design Model Creating an Architectural Design: Software Architecture - Data Design -Architectural Design - Mapping Data Flow into Software Architecture; Performing User Interface Design: Golden Rules.

UNIT - IV

Testing Strategies: Strategic Approach to Software Testing- Test Strategies for Conventional and Object Oriented Software - Validation Testing - System Testing -Art of Debugging. Testing Tactics: Fundamentals - White Box- Basis Path - Control Structure - Black Box Testing Methods

UNIT - V

Project Management: Management Spectrum - People - Product - Process - Project. Estimation: Project Planning Process - Resources - Software Project Estimation - Project Scheduling - Quality Concepts - Software Quality Assurance - Formal Technical Reviews.

TEXT BOOK:

1. Roger S Pressman, "Software Engineering - A Practitioner's Approach", Sixth Edition, McGraw Hill International Edition, New York: 2005.

REFERENCES:

1. Ian Somerville, "Software Engineering", 7th Edition, Pearson Education, 2006.

2. Mall Rajib," Software Engineering", 2/E, PHI, 2006.
45

INTERNAL ELECTIVE
PAPER - 3
B. DATA MINING

UNIT - I

Data Mining - Introduction - Meaning- importance of Data mining - various kinds of data - Data Mining Functionalities - Various kinds of Patterns - Pattern Interesting Classification of Data mining Systems - Data mining Task Primitives - Integration of Data Mining System - Major issues in Data Mining.

UNIT - II

Data Processing - Process the Data Descriptive Data Summarization - Measuring Central Tendency Dispersion of Data Graphic Displays of -Basic Descriptive Data Summaries Data Cleaning Data Integration and Transformation data Reduction Data Discrimination - Concept Hierarchy Generation

UNIT - III

Data Warehouse OLAP Technology An overview - Data Warehouse Multidimensional Data Model Data Warehouse Architecture Data Warehouse Implementation from Data Warehouse to Data mining

UNIT - IV

Mining - Frequent Patterns Associations Correlations - Basic Concepts Road Map Efficient Scalable Frequent Item set Mining methods Mining - Various Kinds of Association rules Analysis - Association mining to Correlation Constrain Based Association mining

UNIT - V

Applications Trends - Data mining Applications Data mining - System Products Research Prototype Additional Themes on Data Mining Social impact of Data mining Trends in Data mining

Text Book:

1. Data Mining (Concepts and Techniques) Second Ed (Chapter 1,2,3,5,11)
Author: Jiawei Han and Micheline Kamber Publishers: Morgan Kaufmann Publishers (An imprint of Elsevier)

Reference Books:

1. Data Mining (Next Generation Challenges and Future Directions) Author: Karguta, Joshi, Sivakumar & Yesha Publishers: Printice Hall of India (2007)
2. Data Mining (Practical Machine Learning Tools and Techniques (Second Edition) Author: Ian H. Witten & Eibe Frank Publishers: Morgan Kaufmann Publishers (An imprint of Elsevier)
3. Data Warehousing, Data mining & OLAP (Edition 2004) Author: Alex Benson, Stephen V. Smith Publishers: Tata McGraw - Hill

46

INTERNAL ELECTIVE
PAPER - 3
INTERNET OF THINGS

Objectives:

This course presents the Introduction to IoT, M2M, IoT Architecture, IoT Model And Views, IOT protocols and Real world design constraints enable the students to learn the concepts of IoT.

UNIT - I

INTRODUCTION TO IoT

Objective: To understand the fundamentals of Internet of Things.

Introduction to Internet of Things -Definition and Characteristics of IoT- Physical Design Logical Design-IoT Enabling Technologies -IoT Levels & Deployment Templates - Domain Specific IoTs - Home - City - Environment - Energy - Retail - Logistics - Agriculture - Industry - health and Lifestyle.

UNIT - II

M2M and IoT ARCHITECTURE

Objective: To understand the M2M and IoT Architecture

IoT and M2M - Difference between IoT and M2M -SDN -IoT System Management with NETCONF-YANG-IoT Platforms Design Methodology - M2M high-level ETSI architecture - IETF architecture for IoT- OGC architecture -Service Oriented Architecture - IoT reference architecture

UNIT - III

IoT MODEL AND VIEWS

Objective: To understand the IoT Model And Views

IoT reference model - Domain model - information model - functional model - communication model - Functional View - Information View - Deployment and operational View - other relevant architectural views - data representation and visualization.

UNIT - IV

IoT PROTOCOLS

Objective: To learn about the basics of IOT protocols.

Protocol Standardization for IoT - Efforts - M2M and WSN Protocols - SCADA and RFID Protocols - Unified Data Standards - Protocols - IEEE 802.15.4 - BACNet Protocol - ModbusZigbee Architecture - Network layer - 6LowPAN -CoAP - Security

47

UNIT - V

REAL-WORLD APPLICATIONS

Objectives: Analyze applications of IoT in real time scenario.

Real world design constraints - Applications - Asset management, Industrial automation, smart grid, Commercial building automation, Smart cities - participatory sensing - Data Analytics for IoT - Software & Management Tools for IoT Cloud Storage Models & Communication APIs - Cloud for IoT- Amazon Web Services for IoT.

TEXT BOOKS:

1. "Interconnecting Smart Objects with IP: The Next Internet", Jean-Philippe Vasseur, Adam Dunkels, Morgan Kuffmann, 2010.
2. Internet of Things - A Hands-on Approach, ArshdeepBahga and Vijay Madiseti, Universities Press, 2015.
3. Getting Started with Raspberry Pi, Matt Richardson & Shawn Wallace, O'Reilly (SPD), 2014.

REFERENCES:

1. "Internet of Things - A hands-on approachII", ArshdeepBahga, Vijay Madiseti, Universities Press, 2015
2. "Architecting the Internet of ThingsII,"DieterUckelmann, Mark Harrison, Michahelles, Florian (Eds), Springer, 2011.
3. "The Internet of Things in the Cloud: A Middleware Perspectivell", Honbo Zhou, CRC Press, 2012.
4. "From Machine-to-Machine to the Internet of Things - Introduction to a New Age of Intelligence", Jan Ho"ller, VlasiosTsiatsis, Catherine Mulligan, Stamatis , Karnouskos, Stefan Avesand, David Boyle, Elsevier, 2014.

5. "The Internet of Things - Key applications and Protocols", Olivier Hersent, David Boswarthick, Omar Elloumi, Wiley, 2012.

48

SKILL BASED SUBJECT
PAPER - 4
INDUSTRIAL RELATIONS

Objective: To enable the students to learn the concepts of Industrial Relations including trade unions, collective bargaining and various labour enactments.

UNIT - I

Industrial Relations (IR)

Concept of Industrial Relations; Nature of Industrial Relations; Objectives of IR; Factors affecting IR in changing Environment, Evolution of IR in India; Role of State; International Dimensions of IR.

UNIT - II

Trade Union

Trade Union: Origin and growth, unions after Independence, unions in the era of liberalization; Factors affecting growth of Trade Unions in India, Major Provisions of Trade Union Act 1926.

UNIT - III

Collective Bargaining and Worker's Participation in Management

Collective Bargaining: Meaning, Nature, Types, Process and Importance of Collective Bargaining Status of Collective Bargaining in India, Functions and role of Trade Unions in Collective bargaining.

Workers' Participation in Management: Consent, practices in India, Works Committees, Joint management councils; Participative Management and co-ownership; Productive Bargaining and Gain Sharing.

UNIT - IV

The Industrial Disputes Act, 1947:

Definitions of Industry, workman, and Industrial Dispute; Authorities under the Act; Procedure, Powers and Duties of Authorities; Strikes and Lock outs; Lay-off and Retrenchment; Provisions relating to Layoff, Retrenchment, and closure.

UNIT - V

The Factories Act, 1948:

Provisions relating to Health, Safety, Welfare facilities, working hours, Employment of young persons, Annual Leave with wages.

49

Text Books:

1. B. Nandhakumar, Industrial Relations and Labour Welfare and Labour Laws - Vijay Nicole Imprints Private Ltd., Chennai.
2. JP Sharma, Simplified Approach to Labour Laws, Bharat Law House (P) Ltd.

Reference Books:

1. PK Padhi, Industrial Relations and Labour Law, PHI Learning.
2. Arun Monalppa, Industrial Relations and Labour Law, McGraw Hill Education.
3. SC Srivastav, Industrial Relations and Labour Law, Vikas Publishing House.
4. C.S. Venkata Ratnam, Industrial Relations, Oxford University Press.
5. P.L. Malik's Handbook of Labour and Industrial Law, Vol 1 and Vol 2, Eastern Book Company.
