

KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)

COIMBATORE - 641 029

Course Name: B.Com. with Computer Applications

Curriculum & Scheme of Examination under CBCS

(APPLICABLE FOR THE STUDENTS ADMITTED DURING THE ACADEMIC YEAR 2015-2016 AND ONWARDS)

Model Scheme of Examination (With 2 Semester Language Papers)

Semester	Part	Subject Code	Title of the Paper	Instruction Hours/Cycle	Exam. Marks			Duration of Exam. (Hrs)	Credits
					CIA	ESE	Total		
I	I	15TML1A1@	Lan - Tamil I/Hindi I/ French I/ Malayalam I/ Sanskrit I	6	25	75	100	3	3
	II	15ENG101	Lan - English I	6	25	75	100	3	3
	III	15UCC101	C. P. 1 - Principles of Accountancy	4	25	75	100	3	4
		15UCC102	C.P. 2 - Introduction to Information Technology	4	25	75	100	3	4
		15UCC1A1	ALLIED. A 1 - Business Mathematics	6	25	75	100	3	5
		15UCC1CL	C.Pr. 1 - Computer Applications I - MS Office	2	20	30	50	3	1
	IV	15EVS101	Environmental Studies**	2	-	50	50	3	2
II	I	15TML2A2@	Lan - Tamil II/Hindi II/French II/ Malayalam II/Sanskrit II	6	25	75	100	3	3
	II	15ENG202	Lan - English II	6	25	75	100	3	3
	III	15UCC203	C.P. 3 - Financial Accounting	4	25	75	100	3	4
		15UCC204	C.P. 4 - Indian Banking system	4	25	75	100	3	4
		15UCC2A2	ALLIED. B 1 - Business Statistics	6	25	75	100	3	5
		15UCC2CL	C. Pr.2 - Computer Applications II - Accounting Package Tally	2	20	30	50	3	1
	IV	15VED201	Value Education - Moral & Ethics**	2	-	50	50	3	2
III	III	15UCC305	C.P.5 - Cost Accounting	5	25	75	100	3	4
		15UCC306	C.P. 6 - Applied Taxation-I	5	25	75	100	3	4
		15UCC307	C.P. 7- Marketing	4	25	75	100	3	3
		15UCC308	C.P. 8 - Database Management Systems	4	25	75	100	3	3
		15UCC3A3	ALLIED.C 1 - Executive Business Communication	4	25	75	100	3	5
		15UCC3CM	C.Pr.3 - Computer Applications III - SQL	4	20	30	50	3	1
	IV	15UCC3S1	Skill based subject 1 - Managerial Economics	2	25	75	100	3	3
		15TBT301/ 15TAT301/ 15UHR 3N1	Basic Tamil*/Advanced Tamil**/ Non major Elective-I** Human Rights	2	-	75	75	3	2

IV	III	15UCC409	C.P. 9- Corporate Accounting	6	25	75	100	3	4	
		15UCC410	C.P. 10- Applied Taxation- II	6	25	75	100	3	4	
		15UCC411	C.P. 11-Object Oriented Programming with C++	5	25	75	100	3	4	
		15UCC4A4	ALLIED.D 1 - Mercantile Law	5	25	75	100	3	5	
		15UCC4CM	C.Pr.4 -Computer Applications IV - C++ Programming	4	20	30	50	3	1	
	IV	15UCC4S2	Skill based subject 2 - Retail Business Management	2	25	75	100	3	3	
		15TBT402/ 15TAT402/ 15UWR4N2	Basic Tamil*/Advanced Tamil**/ Non major Elective-II** Women rights	2	-	75	75	3	2	
	V	III	15UCC512	C.P. 12-Principles of Auditing	4	25	75	100	3	4
			15UCC513	C.P.13- Management Accounting	5	25	75	100	3	4
			15UCC514	C.P.14- Financial Management	6	25	75	100	3	4
15UCC515			C.P.15- Programming in Visual Basic	4	25	75	100	3	4	
15UCC5E1			Elective Paper -I	5	25	75	100	3	5	
15UCC5CN			C.Pr.5 - Computer Applications V - Visual Basic	4	20	30	50	3	1	
IV		15UCC5S3	Skilled based subject 3 - Human Resource Management	2	25	75	100	3	3	
		15UCC5IT	Institutional Training			GRADE****			-	
VI		III	15UCC616	C.P.16-Investment Management	6	25	75	100	3	4
			15UCC617	C.P.17- Internet and Web Designing	6	25	75	100	3	5
	15UCC6E2		Elective paper - II	6	25	75	100	3	5	
	15UCC6CN		C.Pr.6 - Computer Applications VI - HTML & Internet	4	20	30	50	3	1	
	15UCC6Z1		Project Work & Viva-voce***	6	20	80	100	-	4	
	IV	15UCC6S4	Skill based subject 4 - Cyber Law	2	25	75	100	3	3	
	V	SS	Extension Activities - (NCC/NSS/Sports/YRC) *	-	50	-	50		1	
TOTAL							3800		140	

@ Hindi - 15HIN101/202

\$\$ NCC - 15NCC101

@ French - 15FRN101/202

NSS - 15NSS101

@ Malayalam - 15MLM101/202

Sports - 15PYE101

@ Sanskrit - 15SAN101/202

YRC - 15YRC101

\*No End-of-Semester Examinations. Only continuous Internal Assessment (CIA).

\*\*No continuous Internal Assessment (CIA). Only End-of-Semester Examinations.

\*\*\* Project Report - 60 marks; Viva voce - 20 marks; Internal - 20 marks.

\*\*\*\* the students shall undergo an Internship training/Field work for a minimum period of 2 weeks at the end of the Fourth semester during summer vacation and submit the report in fifth semester. The report will be evaluated for 100 marks along with the internal viva voce by the respective faculty. According to their marks, the grades will be awarded as given below.

Marks %	Grade
85-100	O
70-84	D
60-69	A
50-59	B
40-49	C
<40	U(Reappear)



## MAJOR ELECTIVE PAPERS

any 2 paper to be chosen from the following 4 papers)

1.	E - Commerce
2.	Business Research Methods
3.	Management Information System
4.	Industrial Law

st of Non-Major Electives:

1. Human Rights (15UHR3N1)
2. Women's Rights(15UWR4N2)

ote: In core / allied subjects, no. of papers both theory and practical are included wherever applicable. However, the total credits and marks for core/allied subjects remain the same as stated below.

ally Table:

S.No	Part	Subject	Marks	Credit
1.	I	Lan - Tamil / Hindi / French / Malayalam/ Sanskrit	200	6
2.	II	Lan - English	200	6
3.	III	Core/Practical / Project	2,100	77
		Allied	400	20
		Electives	200	10
4.	IV	Basic Tamil/ Advanced Tamil/ Non - major Electives	150	4
		Skilled based subject	400	12
		Environmental studies	50	2
		Value Education	50	2
5.	V	Extension Activities (NCC/NSS/Sports/YRC)	50	1
<b>Total</b>			<b>3,800</b>	<b>140</b>

Note:

CBCS - Choice Based Credit System

NCC - National Cadet Corps

YRC - Youth Red Cross

ESE - End of Semester Examination

LAN - Language

NSS - National Service Scheme

CIA - Continuous Internal Assessment

- 25% CIA is applicable to all subjects except JOC, COP and Diploma Courses, which are considered as extra credit courses.

### 1. Break up Marks for CIA of Theory

CIA Exam	-	15
Assignment	-	5
Attendance	-	5
<b>Total</b>		<b>25</b>

### 2. Components of Practical

Break up marks for CIA of Practical

CIA Practical Exam	-	10
Observation Notebook	-	5
Attendance	-	5
<b>Total</b>		<b>20</b>

### 3. Components for Project

CIA / ESE	Particulars	Project Out of 100 Marks (UG)	
CIA	Project Review	15	
	Regularity	5	40
	Total Internal Marks	20	
*ESE	Project Report Present	60	40
	Viva Voce	20	20
	Total External Marks	80	
Total Marks (CIA + ESE)		100	100

\* Project report and Viva voce will be evaluated jointly by both the Project Supervisor (faculty of the Department) and an External Examiner.

#### Instructions to be followed during the presentation of syllabi

**Theory :** Under each title of the subject minimum two or three objectives of the subject, the total hours of teaching and total credits should be mentioned. The unit wise teaching hours also be indicated. Maximum two or three text books and four or five reference books may be added.

**Practical:** The question paper pattern should be furnished as given below for each practical syllabus as it is followed by the department concerned.

#### **BREAK UP OF MARK FOR ESE PRACTICAL:**

Major Experiment	15 marks
Minor Experiment	10 marks
Record	5 marks
Total	30 marks

The breakup of marks and question paper pattern prescribed for theory and practical are for the core subjects only. For other subjects like allied, elective and general subjects, if marks changed, the College hand book may be referred and mentioned under each syllabus accordingly.

#### **QUESTION PAPER PATTERN:**

Maximum External Marks - 75

Section A - Multiple Choice ( $10 \times 1 = 10$  Marks)

Section B - Either or type ( $5 \times 5 = 25$  Marks)

Section C - Either or type ( $5 \times 8 = 40$  Marks)



**UCC 1**  
**SEMESTER - I**

**CORE PAPER - 1**

**15UCC101**

**PRINCIPLES OF ACCOUNTANCY**

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**Total Credits: 4**

**Total Hours : 60**

**Learning Objective:** To Understand the Principles and Practices of Accountancy

**UNIT I**

**[12 Hours]**

Fundamentals of Book Keeping - Accounting Concepts and Conventions - Assets, Liabilities - Accounting Standards- an overview - Journal -Ledger -Subsidiary Books: Purchase Book - Sales Book - Purchase Returns Book - Sales Returns Book- Single Column Cash Book - Double Column Cash Book - Three Column Cash Book - Petty Cash Book - Trial Balance(With Simple Adjustments).

**UNIT II**

**[12 Hours]**

✓ Rectification of Errors - Bank Reconciliation Statement -Preparation of Final Accounts (With Simple Adjustments).

**UNIT III**

**[12 Hours]**

Accounts of Non-Trading Concerns - Capital and Revenue Expenditure - Receipts and Payments Account- Income and Expenditure Account and Balance Sheet.

**UNIT IV**

**[12 Hours]**

Accounts of Consignments: Meaning of Consignment - \*Distinction between a Consignment and a Sale - Accounting Treatment: In the books of Consignor and Consignee - Valuation of Unsold Consignment Stock- Goods at Cost Price and Invoice Price - Treatment of Normal Loss and Abnormal Loss.

**UNIT V**

**[12 Hours]**

Accounts of Joint Venture: Meaning of Joint Venture - \*Characteristics of a Joint Venture - Difference between Joint Venture and Consignment - Accounting Treatments - Separate Set of Books Method - Existing Books Method.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**NOTE:** Distribution of Marks for Theory and Problems shall be 20 percent and 80 percent respectively.

**Text Books:**

1. Advanced Accountancy, S.P.Jain & K.L.Narang, 14<sup>th</sup> Edition, Kalyani Publishers, 2007.
2. Financial Accounting: For BCom, CA, CS, & ICWA (Foundation) Courses 5<sup>th</sup> Edition, Suneel K Maheshwari, Sharad K Maheshwari, S N Maheshwari, Vikas Publishing House Pvt. Ltd.,2012

**Reference Books:**

1. Financial Accounting, N.Vinayakam & D.Charumathi, 1<sup>st</sup> Edition, S.Chand & Co Ltd, 2004.
2. Financial Accounting, T.S.Reddy & Moorthy, 4<sup>th</sup> Edition, Margham Publications, 2007.
3. Advanced Accountancy, Dr.M.A.Arulanandam, Dr.K.S.Raman, 6<sup>th</sup> Edition, 2003, Himalaya Publication.
4. Advanced Accountancy, R.S.N.Pillai, S.Uma, Bagavathi, Kalayan Publication, Reprint 2013.

**UCC 2**  
**SEMESTER - I**

**CORE PAPER - 2**

**15UCC102**

**INTRODUCTION TO INFORMATION TECHNOLOGY**

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**Total Credits: 4**

**Total Hours : 60**

**Learning Objective:** To Impart the Knowledge of Computers and their Usage in Business.

**UNIT I** **[12 Hours]**

Introduction to Computers - Characteristics- Generation of Computer - Computer Applications in Business - Classification of Computers - Basic principles of operations of Computer .

**UNIT II** **[12 Hours]**

\*Types of Memory - Input and output devices - Computer Number system - Decimal, binary, Octal, Hexadecimal, Number System Conversations (Sample Problems only)

**UNIT III** **[12 Hours]**

Software - types of software - problem solving and programming - concept of program - programming tools - Operating System - Functions of Operating System - \*Types of Operating System - DOS - UNIX - LINUX - Windows - Windows XP - Windows NT.

**UNIT IV** **[12 Hours]**

Network - Introduction to Network - types of network - Local Area Network (LAN) - Wide Area Network (WAN) - Metropolitan Area Network (MAN) - Wireless Local Area Network (WLAN) Network Topologies.

**UNIT V** **[12 Hours]**

System life cycle - problem definition - System analysis - design - coding - testing and communication the solution - system specification - Document control - change - implementation - maintenance.

\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

**NOTE:** Distribution of Marks for Theory and Problems (Number System Problems and Flow Chart) shall be 80 percent and 20 percent respectively.

**Text Book:**

1. A Text Book of Information Technology, R. Saravana Kumar, R. Parameswaran, T. Jayalakshmi, 1<sup>st</sup> Edition, S. Chand & Co Ltd, 2003.

**Reference Books:**

1. PC Software for Windows, R.K. Taxali, 7th Edition, Tata Mc Graw Hill Publishers Ltd, 2000.
2. Computers for people, Rochester & Rocherter, Iruim Inc Publication.
3. Management Information Systems, A.K. Gupta, 2<sup>nd</sup> Edition, Scand & Co, 2003.
4. Management Information Systems, C.S.V. Murthy, 3<sup>rd</sup> Edition, Himalaya Publishing House, 2005.



**COMPUTER APPLICATIONS - I MS-OFFICE**

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**Total Credits: 1**

**Total Hours : 30**

**LIST OF PRACTICALS**

**MS-WORD**

1. Type a paragraph and perform the following changes: Font size, Font style, Line spacing, Page setup, Background color etc.,
2. Type a document and perform the following :
  - a. Insert page number on all pages at the bottom of the page with different types of alignments.
  - b. Insert header consisting date, time and headings and footer consisting of page number.
  - c. Underline a text.
3. Send an application to five companies for a suitable job using mail merge function.
4. Prepare the class timetable using table menu.
5. Type a document and perform the following:
  - a. Check the spellings and grammar
  - b. Paragraph Alignment using lists
  - c. Bullets or numbering format

**MS-EXCEL**

1. With the given data draw various graphs and diagrams.
2. Create a worksheet of mark list of your class for each semester and calculate the total, average using auto sum option for those who have passed. Create a Chart.
3. Calculate the Simple Interest and Compound Interest for the given data using Mathematical Function.
4. Prepare a balance sheet using the given data.
5. Copy the contents from Sheet 1 to Sheet 2, Sheet 3 and Sheet 4.

## UCC 4

### MS-ACCESS

1. With the given data prepare a table (Using design view/Wizard view) in MS-Access.
2. Prepare a form (Using wizard view) from the given data in MS-Access.
3. Create a database and maintain the address of your classmates with the following Conditions:
  - i) Roll No should be the primary key
  - ii) Maintain atleast 10 addresses
  - iii) Recall information according to Name, Place, City and Pin code.
4. Create an item table and Query with Item number, Item name, Rate, Quantity, and Net Price and perform the following:
  - i) Find the Net Price for all the records.
  - ii) Display only the item no., item name list for net price > 10,000
  - iii) Increase the rate by Rs. 100 for all records
  - iv) Display only the item no, item name = "Pen"
  - v) Display all the details for item no > 100 and quantity > 50.
5. Create a database on students mark list with Name and Subjects and perform the following:
  - i) Enter at least 10 records
  - ii) Sort the names in alphabetical order
  - iii) Find the total and average
  - iv) Sort it with total > 350
  - v) Sort it with marks > 90 & total > 350

### MS-POWERPOINT

1. Prepare a power point presentation for your department inaugural function.
2. Design an advertisement for your company (imaginary) products using clip art and animation.
3. Prepare a Slide Show presentation for your organization (imaginary) to be presented by the General Manager.
4. Prepare a Graphical Slide Show to present the profile of your company product regarding the Product Sale as a Sales Manager by linking your document in MS-Excel.



**FINANCIAL ACCOUNTING**

Total Credits: 4

Total Hours : 60

**Learning Objective:** To understand the Principles and Practices of Financial Accounting

**UNIT I**

[12 Hours]

Depreciation - Meaning and Definition - \*Characteristics of Depreciation - Objectives of providing Depreciation - Causes of Depreciation - Methods of providing Depreciation (Straight line, Written Down Value, Annuity value and Insurance policy method) - ~~Change of Methods - Reserves and Provision.~~ *Remove*

**UNIT II**

[12 Hours]

Hire Purchase and ~~Installment~~ Systems including Hire Purchase Trading Account (Stock and Debtors system) (Simple problems) *computation of interest -*

**UNIT III**

[12 Hours]

Departmental Accounts - Transfers at Cost or selling price - Branch Accounts (including Foreign Branches), (Debtors System & Stock and Debtors system).

**UNIT IV**

[12 Hours]

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - ~~Past Adjustments~~ - Guarantee of Profits - ~~Admission~~ of a partner - Treatment of Goodwill - *in case of* Methods of Valuation goodwill - \*Factors Affecting the valuation of Goodwill - *partnership* Retirement of a Partner - *transformation* Death of a Partner

**UNIT V**

[12 Hours]

Dissolution- Treatment of Goodwill on Dissolution - Insolvency of Partner - ~~Insolvency of two Partners - Insolvency of two or more Partners~~ *Gain & Loss - All*

\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portion Also.

Note: Distribution of Marks for theory and problems shall be 20% and 80% respectively.

**Text Books:**

1. Financial Accounting, T.S. Reddy and A.Murty, 4<sup>th</sup> Edition, Kalyani Publishers, 2007.
2. Financial Accounting: For B.Com, CA, CS, & ICWA (Foundation) Courses 5<sup>th</sup> Edition, Suneel K Maheshwari, Sharad K Maheshwari, S N Maheshwari, Vikas Publishing House Pvt. Ltd., 2012

**Reference Books:**

1. Advanced Accountancy, Jain and Narang, 4<sup>th</sup> Edition, Himalaya Publishing House, 2005.
2. Advanced Accountancy, S.N.Maheswari, 4<sup>th</sup> Edition, Vikas Publishing House, 1999.
3. Advanced Accountancy, M.A.Arulanandam & K.S. Raman, 1<sup>st</sup> Edition, Himalayan Publishing House, 1997.
4. Advanced Accounting, R.L.Gupta and Radhaswamy, 5<sup>th</sup> Edition, Sultan Chand & Sons, 2003.

**INDIAN BANKING SYSTEM**

Total Credits: 4

Total Hours : 60

**Learning Objective:** To gain theoretical practical Knowledge about Banking System in India.

**UNIT I**

**[12 Hours]**

Banking -Meaning and Definition - Development of Banking in India- Features of Banking- Classification of Banks- Banking System- Bank and Economic Development- Private Sector and Indigenous Banks in India.

**UNIT II**

**[12 Hours]**

Commercial Banks- <sup>SBI</sup> Functions of Commercial banks- Central Banking- Definition, Nature- Central Bank vs Commercial Banks- RBI- Functions- Credit Control Measures of RBI- Role of RBI in regulating and controlling banks. <sup>Remove</sup> Regional Rural Banks (RRB) - Objectives- \*NABARD

**UNIT III**

**[12 Hours]**

<sup>Central Bank</sup> State Bank of India- Evolution- Nationalization of Imperial Bank- Functions- SBI and Small Scale Industries- SBI Assistance to Small Units. Money market - Definition - Money market and Capital market - Components of money market - Characteristics of a developed money market - Indian money market - money market Instruments in India. <sup>Remove</sup>

**UNIT IV**

**[12 Hours]**

Negotiable Instruments - Meaning - Characteristics - Types of Negotiable Instruments - Similarities and Dissimilarities of Various Negotiable Instruments - Crossing of Cheque - Need for Crossing - Types of Crossing - Endorsement - Meaning - Types - Components of Endorsement - \*Opening of Bank Accounts- Types of Accounts - Steps in Opening Accounts - Savings Vs Current Account - Bank Customer - Definition - Bank Customer Relationship

**UNIT V**

**[12 Hours]**

Recent Trends in Indian Banking -E-Banking -Meaning - E-Banking Vs Traditional Banking - Electronic delivery Channels: Automated Teller Machine - Smart Cards - Tele Banking - Internet Banking - Dimensions of E- Banking -NEFT-RTGS- Benefits and Drawbacks of E-Banking. E-Cheque - Definition - Features - Advantages of E-Cheque - Credit Cards- Debit Cards- Practical class for filling bank forms.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Books:**

1. Indian Banking, S. Natarajan, R. Parameswaran, 1<sup>st</sup> Edition, S.Chand & Co Ltd, 2004.
2. Banking Theory Law and Practice, K.P.M. Sundaram & P.N.Varshney, 13<sup>th</sup> Edition, Sultan Chand & Sons, 2000.

**Reference Books:**

1. Banking Theory Law and Practice, Shekhar, 18<sup>th</sup> Edition, Vikas Publishing House, 2006.
2. Banking Theory Law and Practice, E.Gordon and Dr.K.Natarajan, 18<sup>th</sup> Edition, Himalaya Publishing house, 2004.
3. Banking Theory Law & Practice, Dr. S. Gurusamy, Vijay Nicole Pvt Ltd, Chennai, 2006.



**COMPUTER APPLICATIONS - II ACCOUNTING PACKAGE TALLY**

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**Total Credits: 1**

**Total Hours : 30**

**LIST OF PRACTICALS**

**TALLY - ACCOUNTING PACKAGE**

1. Creation of a Company.
2. Creation of Stock Groups and Stock items.
3. Creation of Account Heads.
4. Generating Voucher Entries.
5. Display Trading, Profit and Loss Account and Balance Sheet.
6. Display Outstanding Statements.
7. Display Trail Balance & Ratio Analysis
8. Preparation of Bank Reconciliation Statement
9. Display Day books
10. Display Subsidiary Books
11. Preparation of interest chargeable to outsiders including VAT.
12. Preparation of cost center and cost category

## COST ACCOUNTING

Total Credits: 4

Total Hours : 75

**Learning Objective:** To Learn the concept of Cost Ascertainment and Cost Control.

### UNIT I

[15 Hours]

Cost Accounting - Definition, Meaning and Scope - Relationship of Cost Accounting with Financial Accounting - Methods of Costing - Cost analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet and Tender- \*Costing as an aid to Management - Limitations and Objections against Cost Accounting - Reconciliation of Cost and Financial Accounts.

### UNIT II

[15 Hours]

Materials - Purchasing of Materials - \*Procedure and Documentation involved in Purchasing - Requisition for Stores - Methods of Valuing Material Issues (FIFO, LIFO, Simple average and Weighted average) - Maximum, Minimum and Reordering levels - EOQ - Perpetual Inventory - Control over wastages, Scrap and Spoilage.

### UNIT III

[15 Hours]

Labour - Systems of Wage Payment, Idle Time, Control over Idle Time - Labour Turnover.

### UNIT IV

[15 Hours]

Overheads - Classification of Overheads - Allocation and Absorption of Overhead.

### UNIT V

[15 Hours]

Process Costing: Features of Process Costing - Process Loss, Waste, Scrap, Normal Process Loss, Abnormal Process Loss, Abnormal Gain, and Inter-process Profit (excluding equivalent production) - ~~Standard costing~~ *operation cost (only transfer)*

\* **Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.** *contract costing.*

**Note:** Distribution of marks for theory and problems shall be 40% and 60% respectively.

### Text Books:

1. Cost Accounting, S.P. Jain & K.L.Narang, 16<sup>th</sup> Edition, Kalyani Publishers, 2000.
2. Cost Accounting principles and practices, R.S.N.Pillai and V. Bagavathi, S Chand & Co Ltd, 21<sup>st</sup> edition 2010.

### Reference Books:

1. Cost Accounting, S.P.Iyengar, 9<sup>th</sup> Edition, Sultan Chand & Sons, 2005.
2. Fundamentals of Cost Accounting, S.N Maheswari. 4<sup>th</sup> edition, 2005.
3. Cost Accounting, M.N.Arora, 1<sup>st</sup> edition, Himalaya Publishing House, 2009.



**APPLIED TAXATION- I**

**Total Credits: 4**

**Total Hours : 75**

**Learning Objective:** To familiarize the students with basic concepts of Taxation.

**UNIT I**

**[15 Hours]**

Tax - Definition and General Characteristics - Canons of Taxation- Direct and Indirect Taxes - \*Comparison - Merits and Demerits of Direct and Indirect Taxes - Proportional, Progressive and Regressive Taxations - Income Tax Act - Definitions - Residential Status- Incidence of Tax.

**UNIT II**

**[15 Hours]**

Income under the head Salaries - Computation of Taxable Salary Income - Income from House Property - Computation of Taxable Income from House property.

**UNIT III**

**[15 Hours]**

Profits and Gains of Business or Profession - Expenses Expressly allowed - Expenses Expressly Disallowed- Computation of Profits and Gains of Business or Profession. *Business vs Profession*  
*Computation of Professional Income - Doctors, Chartered Accountant and Lawyer*

**UNIT IV**

**[15 Hours]**

Capital Gains Income - Types of Capital Gain - Computation - Income from Other Sources - Computation of Taxable Incomes under the head Other Sources.

**UNIT V**

**[15 Hours]**

Set Off and Carry Forward and Set Off of Losses - Clubbing of incomes- Allowable Deductions under section 80's out of Gross Total Income - Computation of Total Income (Simple Problems).

\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

**Note:** Distribution of marks for theory and problems shall be 20% and 80% respectively.

**Text Books:**

1. Income Tax Law and Practice - V.P.Gaur and D.B.Narang, Kalyani Publishers.
2. Income Tax Law and Practice - M.Jeevarathinam & C.Vijay Vijayvishnu Kumar.

**Reference Books**

1. Principles of Taxation - Parameshwaran.
2. Income Tax Law and Practice - Dr. Mehrotra.H.C.
3. Income Tax Law and Practice - Dr.N.Hariharan.

*also 15 seminar & Assignment*

**MARKETING**

**Total Credits: 3**

**Total Hours : 60**

**Learning Objective:** To make the students understand about the 'Modern Marketing' and other marketing concepts.

**UNIT I**

**[12 Hours]**

Marketing - Definition of market and marketing - \*Importance of marketing - Modern Marketing concept - Global Marketing - E-marketing - Tele marketing - Marketing Ethics - Career Opportunities in Marketing.

**UNIT II**

**[12 Hours]**

Marketing functions-Buying - Selling -Transportation - Storage - Financing - Risk Bearing - Standardisation - Market Information - Marketing Mix - Product mix - Meaning of Product - Product life cycle - Branding - labeling.

**UNIT III**

**[12 Hours]**

Price Mix - Importance - Pricing objectives - Kinds of Pricing - Pricing Policies - Procedure for price determination - Personal selling and Sales Promotion - Place mix-Importance of channels of distribution -Functions of middlemen -Importance of retailing in today's context.

**UNIT IV**

**[12 Hours]**

Advertising - Definition, Meaning - Importance of Advertising - Kinds of Advertising - Consumer Behaviour - meaning -Need for studying consumer behavior- Factors influencing consumer behaviour - Market segmentation - Customer Relations Marketing.

**UNIT V**

**[12 Hours]**

Marketing and Government - Bureau of Indian Standards - Agmark-ISO and ISI -Consumerism - Consumer Protection - Rights of consumers - \*Agriculture Marketing sales promotion. - me. various level  
\*Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

**Text Books:**

1. Marketing Management - Rajan Sexena, Tata Magraw Hill, 2009 ✓
2. A Framework for Marketing Management, Philip Kotler, Kevin Lane Keller, Pearsor Education, 2009 ✗

**Reference Books:**

1. Principles of Marketing - Philip Kotler & Gary Armstrong, 2010.
2. Marketing Management - V.S. Ramasamy and Namakumari
3. Marketing -William G.Zikmund & Michael D'Amico
4. Marketing - R.S.N.Pillai & Bagavathi Tent Books.
5. Marketing Management-C.B Memoria



**DATABASE MANAGEMENT SYSTEMS**

Total Credits: 3

Total Hours : 60

**Learning Objective:** To learn the application of Database Concepts in Business.**UNIT I****[12 Hours]**

Basic concepts – data modeling for a database – records and files – abstraction and data integration – three level architecture proposal for DBMS- Components of DBMS – Advantages and Disadvantages of DBMS – Data models – data associations – data models classification – entity – relationship model – relationship data model – network data model – hierarchical model.

**UNIT II****[12 Hours]**

Relational model – relational database – relational algebra – basic concepts (operations) – relational calculus.

**UNIT III****[12 Hours]**

Relational database manipulation- SQL- Data manipulation – Views – QBE – Normalization – Functional Dependencies – First, Second, Third Normal forms – Fourth, Fifth Normal forms.

**UNIT IV****[12 Hours]**

Network model- the network data model- DBGT set construct- Data Description in the network model- schema and sub schema- \*DBGT Data manipulation.

**UNIT V****[12 Hours]**

Hierarchical Data Model – The Hierarchical Data Model – Data definition – Data Manipulation – Updates – Query Processing – Introduction – General Strategies for Query Processing

**Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Book:**

1. An Introduction to Database Systems, Bipin C.Desai, Galgotla Publications Ltd, 2009

**Reference Books:**

1. Database Systems concepts, Abraham Silberschatz, Henry F Korth, Tata Mc.Graw Hill,2002.
2. Database Management System, R.Paneerselvam, PHI learning pvt ltd-Newdelhi,2009.

**COMPUTER APPLICATIONS III - SQL**

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Total Credits: 1

Total Hours : 60

**Learning Objective:** To apply theoretical knowledge to create Database.

Introduction to DBMS, RDBMS and ORDBMS - Common terms in Oracle -  
Types of Oracle - Data Types in Oracle - Types of SQL.

Table Creation - Copying a Table - Viewing the Structure and Description -  
Sorting Data - Adding Text to Data.

SQL Functions - Operators in Oracle: Arithmetic Operators - Conditional  
Operators - Logical Operators - Special Operators. Set Operators: Union - Union All -  
Intersection - Minus.

Built-In Functions: Number Functions - Number Group Functions - Count  
Functions - Date Functions - Character Functions - Single Row Functions - Order  
By Functions.

Constraints: Primary - Foreign - Check - Not Null - Unique Constraints.

**LIST OF PRACTICALS**

**SQL**

1. Work out the Comparison Operators and view the result using employee table.
2. Work out the Logical Operators and view the result using employee table.
3. Work out the Sorting Order and Add text to the data value for the employee table

**4. STUDENT RECORD**

(a) Create a table "Student" with the fields sno , rollno , marks of 5 Subjects - Core  
and Allied paper

Insert 15 records into the table

Display the structure of the table

Display all the fields from the "Student" table.

Display name and marks in three subjects

(b) Create a table "Student" with the fields sno, rollno, marks of 5 Subjects- Core  
and Allied paper

Insert 15 records into the table

Insert "Total" and "Average" fields into the Student table

Find the total and average marks of each student

Insert values into the "Total" and "Average" fields by using arithmetic  
operators.



## UCC 13

13) Create a table "Student" with the fields sno , rollno , marks of 5 Subjects - Core and Allied paper

Insert 15 records into the table

Find the total number of records in the table

Find the maximum total obtained by the students only in core and allied paper

Find the Minimum marks in each subject

14) Create a table "Student" with the field's sno, rollno, marks of 5 Subjects - Core and Allied paper

Insert 15 records into the table

Display the records of student who scored above 80 in all subjects

Display Student name scoring above 80 marks in any one of the subjects and whose age is 18

Display the records of student marks in ascending and descending order

Display students scoring above 80 marks in any one of the subjects

### 5. COURSE TABLE

15) Create a Course table with the fields Sno, Name, Course, Duration, Marks, Percentage, and Residence.

Insert into "Course" table 10 records

Select the name of Students whose Course is B.Com (CA)

Display all the details of the student whose cost exceeds 15,000

Display the student's details who resides at Coimbatore and Ooty.

16) Create a Course table with the fields Sno, Name, Course, Duration, Marks, Percentage, and Residence.

Insert into "Course" table 10 records

Display the details of the student who undergo MBA courses

Display the names of the student whose name starts with character ---'C'

17) Create a Course table with the fields Sno, Name, Course, Duration, Marks, Percentage, and Residence.

Insert into "Course" table 10 records

Display the structure of the table

Count and Display the number of students whose course is MCA

### 6. EMPLOYEE RECORD

18) Create a table "Employee" with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, and City.

Insert 10 records

Display all the records

Select the records of employees getting basic pay more than 5000

Display the records of employees who are situated in "Coimbatore"

## UCC 14

- (b) Create a table "Employee" with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, City.  
Insert 10 records  
Get the Name, Department and Date of Joining of employees whose basic pay is not equal to 3000. Calculate the total of basic pay
- (c) Create a table "Employee" with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, City.  
Insert 10 records  
Get the records of employees who are situated in "Chennai" and whose basic pay is more than 5000  
Calculate average basic pay  
Select the number of persons having distinct salary
- (d) Create a table "Employee" with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, and City.  
Insert 10 records  
Display the number of records of employees who are in Accounts Department and have joined in 2012  
Display Name, Department, and Date of Joining of employees of a particular department sort by name in ascending order  
Display the Name, Date of Joining of Employees and basic pay who joined from 2005 to 2012
- (e) Create a table "Employee" with fields Name, Department, Basic Pay, Designation, Date of Joining, Date of Retirement, Address, and City.  
Insert 10 records  
Display the records of employees who are in "Accounts" or "Sales" or "Production" departments using "in" clause. Get the details of employees in Production departments and who have joined in 2009.

### 7. ROUTE CHART

- (a) Create a table Route chart having the fields Route id number, routeno, origin, destination, fare, distance, capacity and code and enter 10 records. Select a particular where origin is Coimbatore; Select all vehicles with capacity > 10
- (b) Create a table Route chart having the fields Route idnumber, routeno, origin, destination, fare, distance, capacity and code and enter 10 records. Rename the table route chart3 to route chart4, Delete a particular record where origin is "Coimbatore" and destination is "Chennai"
- (c) Create a table Route chart having the fields Route idnumber, routeno, origin, destination, fare, distance, capacity and code and enter 10 records, Change



## UCC 15

the destination for a particular record, Display only those records that originate in "Coimbatore" and terminate in "Chennai"

- (d) Create a table Route chart having the fields Route id number, routeno, origin, destination, fare, distance, capacity and code and enter 10 records, Update the table to set the distance between "Coimbatore" and "Chennai" to be 450, Display only those rows whose origin begins with 'C'

### 8. STOCK RECORD

- (a) Create two tables orderlist1 and orderlist2 with fields pno, supplier, partname, quantity and city and enter 10 records in each table
- (b) Select the part field in both tables using "Union" without eliminating duplicate and with duplicate
- (c) Select all the parts from table2 which are not present in table1
- (d) Create two tables orderlist1 and orderlist2 with fields pno, supplier, partname, quantity and city and enter 10 records in each table
- (e) Select the common partname from the two tables
- (f) Update table1 by setting the quantity to 500 where pno and city are 5 and Chennai respectively
- (g) Delete the record of a supplier "Menaka and Co" since he has discontinued his business

9. Work out the Number and Number Group Functions.

10. Work out the Count and Date Functions.

11. Work out the Character Functions.

12. Display the next occurrence of 'Friday' to the date of travel.

Display the date 31 days from the day.

Display the date 60 days before the day.

13. Convert the first letter of name into capitals.

Convert the names into the uppercase.

Convert the names into the lowercase.

14. (a) Display the first three characters of the place name where the name is Bangalore.

(b) Display the last three characters of the place name where the name is Hyderabad.

(c) Display only those place names that begin with 'm' and replace them with 'v'.

15. Give the average of the total fare.

Who has paid the highest fare?

Which bus runs for the minimum distance?

Give the total collection of the fare.

## UCC 16

16. Generate a report

### BUS RESERVATION SYSTEM

#### PRINT TICKET

Ticket_no	Name	Age	Sex	Fare
101	Charu	24	F	45
	Latha	9	F	22
			Total	67
102	Anand	28	M	45
	Prabha	28	F	45
			Total	90

#### ROUTE IDENTIFICATION SYSTEM

Route_id	Cat_code	Origin	Destination
1	1	Madras	Trichy
2	1	Madras	Madurai
3	2	Madras	Trichy
4	2	Madras	Madurai
5	1	Madurai	Madras
6	1	Trichy	Madras



**CORPORATE ACCOUNTING**

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**Total Credits: 4**

**Total Hours : 90**

**Learning Objective:** To understand the Accounting Concepts adopted in various Firms.

**UNIT I**

**[18 Hours]**

Company Accounts: Introduction- Meaning and Definition- \*Kinds- Formation of Company- Share Capital- Allotment of Shares- Accounting Entries- Under subscription- Over Subscription- Use of Stock Invest- Call-in-advance- Calls-in-arrears- Issue of Shares and Debentures- at Premium and Discount- Forfeiture and Re-issue of Shares- \*Rights Issue- Surrender of Shares.

**UNIT II**

**[18 Hours]**

Redemption of Preference Shares and Debentures - Acquisition of Business- Profit Prior to Incorporation - Underwriting.

**UNIT III**

**[18 Hours]**

Preparation and Presentation of Final Accounts of Joint Stock Companies as per Company Law Requirements- Calculation of Managerial Remuneration.

**UNIT IV**

**[18 Hours]**

Insurance Company Accounts: General - \*Objectives of Insurance Company Accounts - Final Accounts of Life, General Insurance. (New format with Schedules)

**UNIT V**

**[18 Hours]**

Banking Company Accounts: General - \*Objectives of Banking Company Accounts -Legal Requirements- Preparation of Profit and Loss Account and Balance sheet. (New format with Schedules)

**\*Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Notes: Distribution of marks for theory and problems shall be 40% and 60% respectively.**

**Text Books:**

1. Corporate Accounting, S N Maheshwari, S K Maheshwari, 5th Edition, Vikas Publishing House, 2009.
2. Advanced Accountancy, S.P. Jain & K.L.Narang, 18<sup>th</sup> Edition, Kalyani Publishers, 2012.

**Reference Books:**

1. Corporate Accounting, T. S. Reddy & A. Murthy 6<sup>th</sup> revised Edition, 2008, Margham Publications
2. Advanced Accountancy, S.N.Maheswari, 9th Edition, Vikas Publishing House, 2004.
3. Advanced Accountancy, R.L.Gupta & Radhaswamy, 13<sup>th</sup> revised edition Sultan Chand & Sons, 2006.

**APPLIED TAXATION- II**

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**Total Credits: 4**

**Total Hours : 90**

**Learning Objective:** To impart the knowledge about the assessment of income of various assesses as per Income Tax Act and also the emerging concept of VAT and Wealth Tax

**UNIT I**

**[18 Hours]**

Assessment – Assessment procedure – Filling and Filing of IT Returns – Income Tax Authorities and their Powers - Permanent Account Number (PAN) – \*Procedure for obtaining PAN.

**UNIT II**

**[18 Hours]**

Assessment of Individuals –Deductions U/S 80 - Assessment of HUF- Allowable Deductions U/S 80 for HUF - Computation.

**UNIT III**

**[18 Hours]**

Assessment of Firms – General provisions – Assessment of Partnership As Such (AOPAS) – Deductions allowable to the Firm Assessee – Assessment of Firm As An Association of Persons (FAAOP) - Computation – Assessment of Companies – Assessment of Cooperative Societies – Allowable Deductions U/S 80 for Company Assessee and Cooperative Societies.

**UNIT IV**

**[18 Hours]**

Wealth Tax - Wealth Tax Act 1957 – Definitions – Charge of Wealth Tax - Net Wealth – Deemed Wealth - Exemptions in respect of certain Assets.

**UNIT V**

**[18 Hours]**

VAT: Terms and Definitions - \*Features of VAT-Merits and Demerits of VAT – Impact of VAT – VAT System in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return - Applicability, Coverage of goods under VAT - Tax Payers Identification Number (TIN).

**Note:** Distribution of marks for theory and problems shall be 40% and 60% respectively.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Books:**

1. Income Tax Law and Practice - V.P.Gaur & D.B.Narang.
2. Income Tax Law and Practice - M.Jeevarathinam & C.Vijay Vijayvishnu Kumar.

**Reference Books:**

1. Income Tax Law and Practice, Dr. Mehrotra H C.
2. Income Tax Law and Practice – Dr.N.Hariharan.
3. Income Tax Law and Practice, Reddy and Hari Prasad Reddy.
4. Law & Practice of Income Tax in India, Vinod K, Singhania.
5. Value Added Tax in TamilNadu, Dr. Gajendara Raj.



**OBJECT ORIENTED PROGRAMMING WITH C++**

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Total Credits: 4

Total Hours : 75

**Learning Objective:** To learn Practical Knowledge on Object Oriented Programming.

**UNIT I**

[15 Hours]

Principles of Object - Oriented Programming - A look at Procedure and Object Oriented Paradigm - Basic concepts of Object-Oriented Programming - Benefits of OOPS - Object Oriented Languages - Applications of OOP - Beginning with C++ - Applications of C++ - C++ Statements - Structure of C++ Program.

**UNIT II**

[15 Hours]

Tokens, Expressions and Control Structures - Tokens - Keywords - Identifiers - Basic and User-Defined data types - Operators in C++ - Operator Overloading - Operator Precedence - Control Structures. Functions in C++ - The Main Function - Function Prototyping - Call by Reference - Return by Reference - Inline Functions - Function Overloading - Friend and Virtual Functions.

**UNIT III**

[15 Hours]

Classes and Objects - Introduction - Specifying a Class - Defining Member Function - Nesting of Member Functions - Private Member Functions - Arrays within a Class - Static Data Members - Static Member Functions - Array of Objects - Objects as Function Arguments - **\*Friendly Functions - Pointers to Members** - Constructors and Destructors - Constructors - Copy Constructors - Dynamic Constructors - Constructing Two-dimensional Arrays - Destructors.

**UNIT IV**

[15 Hours]

Operator Overloading - Type Conversions - Introduction - Defining Operator Overloading - Overloading Unary and Binary Operators - Overloading Binary Operators using Friends - Manipulation of String using Operators - Rules for Overloading Operators - Types Conversions. Inheritance - Extending classes - Defining Derived Classes - Single, Multilevel, Multiple, Hierarchical and Hybrid Inheritance - Virtual Base Classes - Abstract Classes.

**UNIT V**

[15 Hours]

Pointers, Virtual Functions and Polymorphism - Pointers to Objects - Pointers to Derived Classes - Virtual Functions - Working with Files - Classes for File Stream Operations - **\*Opening and Closing a File** - File Pointers and their Manipulations - Sequential I/O Operations.

**Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Book:**

1. Object Oriented Programming with C++, E. Balagurusamy, 22 th Edition, Tata Mc Graw Hill, 2004.

**Reference Books:**

1. Programming with C++, D.Ravichandran, 1<sup>st</sup> Edition, Tata Mc Graw Hill, 1997.
2. Mastering C++, K.R.Venugopal, Rajkumar & T.Ravishankar, Tata Mc.Graw Hill,2000.

**COMPUTER APPLICATIONS - IV C++ PROGRAMMING**

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**Total Credits: 1**

**Total Hours : 60**

**Learning Objective:** To apply theoretical knowledge to create Database.

**LIST OF PRACTICALS**

1. Write a program to convert numbers into words.
2. Write a program to find whether a given number is odd or even.
3. Write a program to find the divisibility of number.
4. Write a program to compute Fibonacci series.
5. Write a program to swap two numbers.
6. Write a program to compute the number of days elapsed.
7. Write a program for temperature conversion.
8. Write a program to calculate simple and compound interest.
9. Write a program to calculate depreciation.
10. Write a program to calculate break-even point and PV ratio.
11. Write a program to calculate quick ratio.
12. Write a program to compare and calculate two numbers.



## PRINCIPLES OF AUDITING

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**Total Credits: 4**

**Total Hours : 60**

**Learning Objectives:** To familiarize the students with the principles of auditing.

**UNIT I**

**[12 Hours]**

Auditing- Origin - Definition - Objectives - Types - Advantages and Limitations - Qualities of an Auditor - Audit Programmes.

**UNIT II**

**[12 Hours]**

Internal Control - Internal Check and Internal Audit - Audit Note Book - Working Papers. Vouching - Voucher - Vouching of Cash Book - Vouching of Trading Transactions - Vouching of Impersonal Ledger.

**UNIT III**

**[12 Hours]**

Verification and Valuation of Assets and Liabilities - Auditor's position regarding the valuation and verifications of Assets and Liabilities - Depreciation - Reserves and Provisions - Secret Reserves.

**UNIT IV**

**[12 Hours]**

Audit of Joint Stock Companies - Qualification - Dis-qualifications - Various modes of Appointment of Company Auditor - \*Rights and Duties - Liabilities of a Company Auditor - Share Capital and Share Transfer Audit - Audit Report - Contents and Types.

**UNIT V**

**[12 Hours]**

Investigation - Objectives of Investigation - Audit of Computerised Accounts - \*Electronic Auditing - Investigation under the provisions of Companies Act.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Books:**

1. Principles and practice of auditing, Dinkar Pagare, Sultan Chand & Sons, 2005.
2. A Hand Book Of Practical Auditing, B.N. Tandon, S.Chand Company Ltd, 2001.

**Reference Books :**

1. Practical Auditing, B.N. Tandon- S.Chand Company Ltd
2. Auditing-. F.R.M De Paula the English language Society and Sir Isaac Pitman and Sons Ltd, London
3. Professional approach to advanced auditing-kamal Garg,Bharat law house pvt ltd,Newdelhi,2008

## MANAGEMENT ACCOUNTING

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**Total Credits: 4**

**Total Hours : 75**

**Learning Objective:** To learn applications of Accounting Techniques for Management.

**UNIT I**

**[15 Hours]**

Management Accounting - Meaning, Objectives and Scope - Relationship between Cost Accounting and Financial Accounting - Need and Significance of Management Accounting

**UNIT II**

**[15 Hours]**

Analysis and Interpretation of Financial Statements - Ratio Analysis - Significance of Ratios and Long Term Financial Position - Profitability - Uses and Limitations of Ratios

**UNIT III**

**[15 Hours]**

Working Capital - Concepts, Kinds, Importance of Working Capital - Working Capital requirements and their computation - Sources of Working Capital - Funds Flow and Cash Flow Analysis- Application of AS3.

**UNIT IV**

**[15 Hours]**

Cost-Volume-Profit Analysis - Marginal Costing and Break-Even Analysis, Managerial Applications of Marginal Costing - \*Significance and Limitations of Marginal Costing.

**UNIT V**

**[15 Hours]**

Budgeting and Budgetary Control - Definition, Importance, Essentials, Classification of Budgets, Master Budget, ~~Preparation of Different Budgets~~ - \*Steps in Budgetary Control- Zero Based Budgeting - Performance Budgeting. *cash, flexible* *product, material*

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Note: Distribution of marks for theory and problems shall be 40% and 60% respectively.**

**Text Book:**

1. Management Accounting, Sharma and Shashi K.Gupta, 12th Revised Edition, Kalyani Publishers, 2011

**Reference Books:**

1. Cost and Management Accounting, S.P. Jain & K.L. Narang, Tata Mc Graw Hill.
2. Principles of Management Accounting, S.N. Maheswari, 16th Edition, Sultan Chand, 2010.
3. Management Accounting, R.S.N Pillai & Bagavathi, 4th Edition, S.Chand & Co Ltd, 2004.



**FINANCIAL MANAGEMENT**

**Total Credits: 4**

**Total Hours : 90**

**Learning Objective:** To learn the Concepts of Financial Management

**UNIT I**

**[18 Hours]**

Nature and Scope of Financial Management – Objectives – Financial Decisions –  
~~\*Relationship between Risk and Return – Role and Functions of Financial Manager –~~  
~~Time Value of Money.~~

**UNIT II**

**[18 Hours]**

Cost of Capital – Meaning and Importance – Cost of Debt, Preference, Equity and  
Retained earnings – Weighted Average Cost of Capital – Capital Budgeting – Techniques  
– ROI – Payback Period and Discounted Cash Flow.

**UNIT III**

**[18 Hours]**

Financial Leverage – Measures – EBIT – EPS Analysis – Operating Leverage –  
Financial Leverage, Business and Operating risks – Theories of Capital Structure – Net  
Income Approach – Net-Operating Income Approach- MM Hypothesis – Determinants of  
Capital Structure – ~~Planning the Capital Structure in IT organizations.~~

**UNIT IV**

**[18 Hours]**

Dividend Theories –Dividend policy – Forms of Dividend – Determinants of  
Dividend Policy- ~~MIS in Financial Management.~~

**UNIT V**

**[18 Hours]**

Sources of Finance - Leasing – \*Nature & Types of Leasing – Advantages and  
Disadvantages of Leasing – Financial Evaluation of Leasing. *would capital money –*  
*cash – revenue – invest.*

\* Self-Study and questions for Examinations may be taken from the self study  
portions also.

**Note:** Distribution of marks for theory and problems shall be 60% and 40% respectively.

**Text Book:**

1. Financial Management, S.N.Maheswari, 10<sup>th</sup> Revised Edition, Tata Mc Graw Hill, 2005.

**Reference Books:**

1. Financial Management, I.M.Pandey, 10<sup>th</sup> Edition, Tata Mc Graw Hill, 2004
2. Financial Management, P.V.Kulakarni, 11<sup>th</sup> Edition, Himalaya publishing house, 2002.
3. Financial Management, Khan and Jain, 4<sup>th</sup> Edition, Tata Mc Graw Hill, 2004.

## PROGRAMMING IN VISUAL BASIC

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**Total Credits: 4**

**Total Hours : 60**

**Learning Objective:** To Provide intellectual knowledge in Windows Programming.

### UNIT I

**[12 Hours]**

VB Fundamentals: Getting started - The Visual Basic Environment - Customizing a Form - First Step in Programming: The Code Window, Variables, Data types, Constants, Strings, Numbers, Statements in Visual Basic: The Comment and the End Statement

### UNIT II

**[12 Hours]**

First Steps in Building the User Interface: The Tool Box - Creating Controls - The Name Property - Properties of Command Button - Simple Event Procedures for Command Buttons - Access Keys - Image Controls - Text Boxes - Labels - Navigating between Controls - Message Boxes - The Grid - Picture Box - Rich Text Box.

### UNIT III

**[12 Hours]**

Controlling program flow - determinate loops - indeterminate loops - making decisions - select case - nested if and then statements - GO TO statement.

Built - In Functions: String Functions - Numeric Functions - Date and Time Functions - Financial Functions - Functions and Procedures: Function Procedures and Sub Procedures.

### UNIT IV

**[12 Hours]**

Organizing Information via Controls: Control Arrays - List and Combo Boxes - Flex Grid Controls - Frames - option buttons - check boxes - scroll bars - timers - Image List control - List View control - progress bar control - slider control - status bar control - Menus -MDI Forms

### UNIT V

**[12 Hours]**

Data controls - Data Access Objects (DAO) Accessing and implementing databases - record set - types of record set - creating, modifying, deleting, finding records - data report - data environment - report designer - connection object - command object - selection of the data report designer - data report controls.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

#### Text Books:

1. Visual Basic 6 from the Ground Up, Gary Cornell, Tata McGraw Hill,2009.
2. Visual basic 6 Programming guide - Mohammed Azam, Vikash publishing house pvt ltd Newdelhi,2006.

#### Reference Books:

1. Visual Basic for Windows, Gary Cornell, Tata McGraw Hill,2009.



**COMPUTER APPLICATIONS - V VISUAL BASIC PROGRAMMING**

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Total Credits: 1

Total Hours : 60

**Learning Objective:** To Provide practical knowledge in VB programming.

1. Create a program to perform arithmetic calculation ✓
2. Calculate depreciation by using check box control ✓
3. Create final accounts by using menu editor
4. Create a program in visual basic by converting numbers into words by using select case statement
5. Manipulate string functions
6. Design a sample calculator using control arrays
7. Create a single document interface by using rich text box
8. Create a student database by using data control ✓
9. Prepare capital budgeting by using option button ✓
10. Create a program to add items into list box
11. Design a form to display Product Life Cycle using slider control ✗
12. Design the form to display tree view and list of folders and files from a directory of an organization.

## INVESTMENT MANAGEMENT

Total Credits: 4

Total Hours : 90

**Learning Objective:** To give the practical knowledge about Investment, Portfolio for investment and choosing the best investment alternatives.

### UNIT I

[18 Hours]

Nature, meaning and scope of investment - Elements - Speculation and Investment - Gambling and Investment - Importance of investment - Factors influencing investment - Features of investment programme - Investment Process - Risk in Investment

*Investment Alternatives*

### UNIT II

[18 Hours]

Capital market - Structure of capital market - New issue market - Stock Exchanges in India - Mechanics of Trading - Legal control of Stock Exchanges - SEBI and its role, guidance - NSE - OTCEI.

*Money market*

III Fundamental Analysis: Economic analysis - State of Economy - Economic indicators - Industry analysis - Life Cycle of Industry - Company Analysis - Methods

### UNIT III

[18 Hours]

Technical analysis- Scope - Basic theories - Portfolio analysis and management: Scope - Markowitz theory - Sharpe Ideal Index - Efficient Frontier - Portfolio selection - Risk and Return - Types of portfolio

### UNIT IV

[18 Hours]

Investment Alternatives - Bonds - Preference and Equity Shares - Provident Funds - Mutual Funds - Life Insurance Policies - National Savings Schemes.

### UNIT V

[18 Hours]

Portfolio revision - Needs and problems - Methods of revision - Formula plan for revision - Constant rupee value - Constant ratio and Variable ratio plans

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

#### Text Books:

1. Investment Management, Preethi Singh, 8<sup>th</sup> Edition, Himalaya Publishing House, 2013.
2. Investment Management, Gopalakrishnan C.

#### Reference Books:

1. Investment Management, Francis Cherunilam
2. Investment Management, Khan .M.Y & P.K. Jain
3. Investment Management, V.K Bhalla
4. V.K Security Analysis and Portfolio Management, Avadhani V.A, 8<sup>th</sup> Edition, Himalaya Publishing House, 2014.



## INTERNET AND WEB DESIGNING

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**Total Credits: 5**

**Total Hours : 90**

**Learning Objectives:** After the successful completion of the course the student must know the concepts of Internet and design a Web Page.

### **UNIT I**

**[18 Hours]**

Introduction to internet – internet address – DNS – Browsers – Search engine – WWW – URL – Internet Protocols – TCP/IP – FTP – http – Telnet – Gopher – WALS

### **UNIT II**

**[18 Hours]**

Working with e-mail – running an e-mail program – sending mail – reading, replying, deleting an existing e-mail program – sending Files via e-mail – attaching a signature – managing an address book

### **UNIT III**

**[18 Hours]**

Introduction to HTML – web services – web client/ browser – HTML – commonly used html commands – titles and footers – paragraph breaks – line breaks – heading styles – drawing lines – text styles – lists – types of lists – adding graphics to HTML – Tables – Linking documents

### **UNIT IV**

**[18 Hours]**

Forms – text box – text area – check box – radio button – menu – upload files – submit and reset button – password element – hidden element – select list – frames – frameset element – horizontal frames – vertical frames – grid of frames – nested frames – inline frames.

### **UNIT V**

**[18 Hours]**

Introduction to Java script – Writing java script into html – java programming constructs – conditional checking – loop statements – simple functions and programs.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

#### **Text books:**

1. Internet for Everyone, Alexis Leon & Mathews Leon, Leon Tech World, Chennai, 2004
2. Web enabled commercial applications development using HTML, DHTML, Java Script, Perl.CGI, Ivan bay Ross, BPB Publications 2007.
3. HTML, XHTML, CSS and XML by example – a practical guide, teodoru Gugoiu, Firewall media, 2006.

#### **Reference Books:**

1. Internet complete, Maureen adams sherry bonelli, BPB publications 1998.
2. HTML, Eric Kramer.
3. Business of the Net , Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala.
4. HTML 4 HOW- TO, John Zabour, Jeff Foust & David Kerven.

**Total Credits: 1**

**Total Hours : 60**

**Learning Objective:** To Provide practical knowledge in HTML & Internet.

1. Create a webpage for changing the background and fore color for an application by using font tags.
2. Create a webpage for linking more documents by using anchor tag.
3. Create a webpage for marks statement by using caption, table tags
4. Create a Sample invitation by using frame tag
5. Create a sample webpage for advertising a product by using image and unordered list tags.
6. Create a Program using HTML to display the ordered list and unordered List of a Departmental Store.
7. Create a Program using HTML for on-line shopping
8. Create a sample college website
9. Create a registration form by using command button, radio button, text box, combo box and check box.
10. Program to display Image and link using HTML tags.
11. Create a program by using marquee tags
12. Create a Resume using HTML Tag



**PROJECT WORK AND VIVA-VOCE**

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**Total Credits: 4**

**Total Hours : 90**

Individual Project work will be assigned to students during the beginning of the VI Semester under the supervision and guidance of Faculty members. The submission of Report and Viva-voce examination will be at the end of the VI Semester. The Project work shall be related to Computer Applications in Business, Industry, Commerce and Administrative work or it may also involve Software Development. The Internal and External Examiners shall jointly evaluate the project report submitted and marks will be awarded on the basis as mentioned below:

**Project Report present : 60 marks**

**Viva-voce : 20 marks (Internal & External Examiners jointly)**

**CIA : 20 marks (Project Guide / Supervisor)**

<b>Total</b>	<b>: 100 marks</b>
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**Allied.A1 BUSINESS MATHEMATICS**

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**Total Credits: 5**

**Total Hours : 90**

**UNIT I**

**(18 Hours)**

Set theory - Arithmetic and Geometric Series - Simple and Compound Interest - Effective rate of Interest-Annuities-Sinking Fund- Discounting of bills.

**UNIT II**

**(18 Hours)**

Matrix: Basic concepts - **\*Addition of matrices** and Multiplication of matrices - Inverse of a matrix - Rank of a matrix - Solution of Simultaneous linear equations(Cramer's rule and Inverse Matrix method) - Input-Output Analysis.

**UNIT III**

**(18 Hours)**

Variables, Constants and Functions - Limits of Algebraic functions - Differentiation of functions (algebraic, exponential and logarithmic) - Meaning of Derivatives - Evaluation of First and Second order derivatives - Applications to business problems: Marginal Concepts-Elasticity- Increasing and decreasing functions-Maxima and minima.

**UNIT IV**

**(18 Hours)**

Elementary Integral Calculus - Determining indefinite and definite integrals of algebraic, exponential and logarithmic functions -Method of partial fractions-Integration by parts-Uses in Economics.

**UNIT V**

**(18 Hours)**

Linear Programming Problems - Formulation of LPP - Solving LPP by Graphical method -Standard and Canonical form of LPP- Solving LPP by Simplex method(less than or equal to constraints only)

**\*Self Study and Questions for Examination may be taken from the Self Study Portion also.**

**Text Book:**

1. P.A. Navaneetham "Business Mathematics and Statistics", Jai Publishers, 2007.

**Reference Books:**

1. Dr. P.R. Vittal "Business Mathematics and Statistics", Margham Publications, 6<sup>th</sup> edition, 2006.
2. A.V.Dharmapadam "Business Mathematics", S.Viswanathan Publications, 1<sup>st</sup> edition, 1979.



**Allied.B1 BUSINESS STATISTICS**

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**Total Credits: 5**

**Total Hours : 90**

**UNIT I**

**(18 Hours)**

**\*Meaning and Scope of Statistics - Sources of data** - Collection of data: Primary and Secondary data - Classification and Tabulation - Presentation of data by diagrams - Bar diagram and Pie diagram - Graphic representation - Frequency distribution.

**UNIT II**

**(18 Hours)**

Method of Central Tendency: Mean, Median, Mode, Geometric mean and harmonic mean - their computation - properties and uses - Measures of dispersion : Range, quartile deviation, standard deviation and co-efficient of variation.

**UNIT III**

**(18 Hours)**

Skewness: Meaning- Bowley's and Pearson's Co-efficient of Skewness - Correlation - meaning and definition - scatter diagram - Pearson's correlation co-efficient - Rank correlation - Regression :Meaning of regression - regression in two variables.

**UNIT IV**

**(18 Hours)**

Interpolation: Newton, Lagrange's and binomial methods - Index numbers - meaning - Uses - Methods of construction - Aggregative and relative types - Tests of an index number: Time Reversal test and Factor Reversal test - Cost of living index .

**UNIT V**

**(18 Hours)**

Time Series - Meaning - Components - Models - Business forecasting - Methods of estimating trend - graphic, semi-average, moving average and least square method - Seasonal Variation : Method of Simple Average .

**\*Self Study and Questions for Examination may be taken from the Self Study Portion also.**

**Text Book:**

1. P.A. Navaneetham "Business Mathematics and Statistics", Jai Publishers, 2007.

**Reference Books:**

1. S.P. Gupta "Statistical Methods", Sultan Chand & sons, 21<sup>st</sup> edition, 2003.
2. R.S.N Pillai & V.Bagavathi "Statistics", S. Chand & Co Ltd, 7<sup>th</sup> edition.

**Allied.C1 EXECUTIVE BUSINESS COMMUNICATION**

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**Total Credits: 5**

**Total Hours : 60**

**Learning Objective:** To develop Communicative and Interpersonal skills.

**UNIT I**

**[12 Hours]**

Meaning of Communication- Objectives- Media- Barriers- Scientific Communication- Planning for Scientific Communication- Tools for Communication- History and future of Scientific Communication- Need and functions of a Business letter- Effective Business letter- Language and Layout of Business Letter- Enquires and Replies- Orders and Execution- Credit and Status enquiries- Complaints and Adjustments- Collection Letters- Sales Letters- Circulars- Routine Letters- Goodwill Messages- Persuasive Messages.

**UNIT II**

**[12 Hours]**

Communication in Organization: Communication in Person, by Telephone and in Meetings- Improving writing Techniques. Banking Correspondence- Insurance Correspondence- Agency Correspondence- Job Application Letters- The Job Search- Resumes- Correspondence of a Company Secretary- Letter of Allotment- Letter of Regret.

**UNIT III**

**[12 Hours]**

Meaning of Report- Principles governing the preparation of Reports- Qualities of a Good Report- Functions of a Report- Business Report- Types of Reports- Reports by Individuals- Reports by Committees or Sub-Committees- Directors Reports- Informal Reports- Proposal Reports- Minutes vs. Report- Drafting of Resolutions and Minutes of Company Meetings- Drafting of Company Notices- Letters to the Editor of Newspapers.

**UNIT IV**

**[12 Hours]**

Personality Development- Introduction- Personality Traits- Self-Confidence - Time Management- Mind Management- Body Language- \*Stress Management.

**UNIT V**

**[12 Hours]**

Listening- Significance of Effective Listening- Communication in Groups & Teams: Group Discussions- Nature and Characteristics of Group Communication- Conference and Committees- Interviews- Interviewing process- Functions- Problems- Types of Interviews.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Books:**

1. Essentials of Business Communication, Rajendra Pal & Kolahalli J.S, 11<sup>th</sup> Edition, Sultan Chand & Sons, 2008.
2. Business Communication, Varinder Kumar & Bodh Raj, 1<sup>st</sup> Edition, Kalyani Publishing House, 2010.

**Reference Books:**

1. Effective Business English, Pattan Shetty C.C & Ramesh M.S, Correspondence R.Chand & Co.
2. Business Communication, Urmila Rai & S.M Roy, 3<sup>rd</sup> Edition, Himalaya Publishing House.
3. Modern Commercial Correspondence, R.S.N.Pillai & Bagavathi, Reprint Edition 2006, S.Chand & Co.
4. Creative English for Communication, N.Krishnaswami & T.Sriram, McMillan Co.
5. Essentials of Business Communication, Mary Ellen Guffey, 6<sup>th</sup> Edition, South-western college Publishing.



**Allied. D1 MERCANTILE LAW**

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**Total Credits: 5**

**Total Hours : 75**

**Learning Objective:** To learn the basic concepts of Mercantile Law.

**UNIT I**

**[15 Hours]**

Law of Contract: Nature and Kinds of Contract- Offer and Acceptance- Consideration- Contractual Capacity- Free Consent- Legality of Object and Consideration- Void Agreement – Contingent Contract- Performance of Contract- Quasi Contract- Discharge of Contracts- Remedies for Breach of Contract.

**UNIT II**

**[15 Hours]**

Indemnity and Guarantee: Contract of Indemnity and Guarantee. Bailment and Pledge: Contract of Bailment and Pledge- Differences between Sales and Bailment- Kinds- Duties of Bailor- Rights of Bailee including Lien.

**UNIT III**

**[15 Hours]**

Sale of Goods: Contract of Sale of Goods- Conditions and Warranties- Transfer of Property- Performance of Contract of Sale- Remedial Measures- Rights of Unpaid Seller- Right of lien-Right of stoppage in transit- Right of re-sale- Auction sales

**UNIT IV**

**[15 Hours]**

Company- Definition- Characteristics- Kinds of Companies- \*Formation of Company- Certificate of Incorporation and Commencement of Business. Memorandum of Association- Articles of Association- Doctrine of Ultra Vires- Doctrine of Indoor Management.

**UNIT V**

**[15 Hours]**

Prospectus- Statement in lieu of Prospectus- Membership in a Company- Rights and Liabilities of Members- \*Meetings and Resolutions- Minutes- Proxies- Voting and Poll.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Books:**

1. Elements of Mercantile Law, N.D.Kapoor, 34<sup>th</sup> Edition, Sultan Chand & Sons
2. Commercial Law, S.Kathiresan and Dr.V.Radha, Prasanna Publishers

**Reference Books:**

1. Company Law and Secretarial, N.D.Kapoor, Sultan Chand & Sons Practice
2. A Text book of Company Law, P.P.S. Gogna, S.Chand & Co Ltd.
3. Legal Environment of Business, Aswathappa.K, Himalaya Publishers Ltd, 1998.
4. Company Law and Secretarial, Reddy, Appannaiah & Prabhudev, Himalaya Practice Publishing House, 2003.
5. Legal Systems in Business, P.Saravanavel & S.Sumathi, Himalaya Publishing House, 1998.

**HUMAN RIGHTS**

Total Credits: 2

Total Hours : 30

**Learning Objectives:**

- To impart knowledge of human values, ethics and human rights to the students.
- To reinforce positive personality traits and enhance physical, mental, social ethical and spiritual well-being of the students.

**UNIT I****[6 Hours]****Concept of Human Values, Value Education towards Personal Development**

Aim of education and value education; Evolution of value-oriented education; Concept of human values; types of values; Components of value education. **Personal Development:** Self-analysis and introspection; sensitization towards gender equality, physically-challenged, intellectually-challenged. Respect to - age, experience, maturity, family members, neighbours, co-workers. **Character Formation towards Positive Personality:** Truthfulness, Constructively, Sacrifice, Sincerity, Self-Control, Altruism, Tolerance, Scientific vision.

**UNIT II****[6 Hours]**

**Value Education towards National and Global Development National and International Values:** Constitutional or national values - Democracy, socialism, secularism, equality, justice, liberty, freedom and fraternity. Social Values - Pity and probity, self-control, universal brotherhood. Professional Values - Knowledge thirst, sincerity in profession, regularity, punctuality and faith. **Religious Values - Tolerance, wisdom, character\*.** Aesthetic Values - Love and appreciation of literature and fine arts and respect for the same. National Integration and international understanding.

**UNIT III****[6 Hours]**

**Impact of Global Development on Ethics and Values** Conflict of cross-cultural influences, mass media, cross-border education, materialistic values, professional challenges and compromise. Modern challenges of adolescent emotions and behaviour; sex and spirituality: comparison and competition; positive and negative thoughts. Adolescent emotions, arrogance, anger, sexual instability, selfishness, defiance.

**UNIT IV****[6 Hours]****Therapeutic Measures**

Control of the mind through

- Simplified physical exercise
- Meditation - objectives, types, effect on body, mind and soul
- Yoga - objectives, types, Asanas
- Activities:\***
  - Moralisation of Desires
  - Neutralisation of Anger
  - Eradication of Worries
  - Benefits of Blessings

**UNIT V****[6 Hours]****Human Rights**

- Concept of Human Rights - Indian and International Perspectives
  - Evolution of Human Rights
  - Definitions under Indian and International documents
- Broad classification of Human Rights and Relevant Constitutional Provisions.



- a. Right to Life, Liberty and Dignity
- b. Right to Equality
- c. Right against Exploitation
- d. Cultural and Educational Rights
- e. Economic Rights
- f. Political Rights
- g. Social Rights
- h. Rights to Information
- 3. Human Rights of Women and Children
  - a. Social Practice and Constitutional Safeguards
    - (i) Female Foeticide and Infanticide
    - (ii) Physical assault and harassment
    - (iii) Domestic violence
    - (iv) Conditions of working women
- 4. Institutions for Implementation
  - a. Human Rights Commission
  - b. Judiciary
- 5. Violations and Redressal
  - a. Violation by State
  - b. Violation by Individuals
  - c. Nuclear weapons and terrorism
  - d. Safeguards

**\* Self-study (Questions may be asked from these topics also)**

**Text Book:** Human Rights, Compiled by Bharathiar University, Coimbatore – 46

**WOMEN'S RIGHTS****Total Credits: 2****Total Hours : 30****Learning Objectives**

- To impart specific and up-to-date information about national and international laws related to the welfare of women.
- To create awareness about crimes against women, legal rights of women in the country and access to justice.

**UNIT I****[6 Hours]**

**Laws, Legal Systems and Change:** Definition - Constitutional law, CEDAW and International Human Rights - Laws and Norms - Laws and Social Context - Constitutional and Legal Framework.

**UNIT II****[6 Hours]**

**Politics of land and gender in India:** Introduction - Faces of Poverty - Land as Productive Resources - Locating Identities - Women's Claims to Land - Right to Property - Case Studies.

**UNIT III****[6 Hours]**

**Women's Rights: Access to Justice:** Introduction - Criminal Law - Crime against Women - Domestic Violence - **Dowry Related Harassment\* and Dowry Deaths\*** - Molestation - Sexual Abuse and Rape - Loopholes in Practice - Law Enforcement Agency.

**UNIT IV****[6 Hours]**

**Women's Rights: Violence Against Women - Domestic Violence - The Protection of Women from Domestic Violence Act, 2005 - The Marriage Validation Act, 1982 - The Hindu Widow Re-marriage Act, 1856 - The Dowry Prohibition Act, 1961**

**UNIT V****[6 Hours]**

**Special Women Welfare Laws:** Sexual Harassment at Work Places - Rape and Indecent Representation - The Indecent Representation (Prohibition) Act, 1986 - Immoral Trafficking - The Immoral Traffic (Prevention) Act, 1956 - Acts Enacted for Women Development and Empowerment - Role of Rape Crisis Centers.

**\* Self-study (Questions may be asked from these topics also)**

**Text Book:**

1. Women's Rights Compiled by Kongunadu Arts and Science College, Coimbatore-29.

**Reference Books:**

1. Nitya Rao "Good Women do not Inherit Land" Social Science Press and Orient Blackswan 2008
2. International Solidarity Network "Knowing Our Rights" An imprint of Kali for Women 2006
3. P.D. Kaushik "Women Rights" Bookwell Publication 2007
4. Aruna Goal "Violence Protective Measures for Women Development and Empowerment" Deep and Deep Publications Pvt. 2004
5. Monica Chawla "Gender Justice" Deep and Deep Publications Pvt. Ltd. 2006
6. Preeti Mishra "Domestic Violence Against Women" Deep and Deep Publications Pvt. 2007
7. Clair M. Renzetti, Jeffrey L. Edleson, Raquel Kennedy Bergen, Source Book on "Violence against Women" Sage Publications 2001.



**UCC 37**  
**SEMESTER - V**

**ELECTIVE PAPER - 1**

**E - COMMERCE**

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**Total Credits: 5**

**Total Hours : 75**

**UNIT I**

**[15 Hours]**

E-Commerce-Framework - Classification of electronic commerce - Anatomy of E-Commerce Applications - Components of the I way - Network Access Equipment - Internet Terminology

**UNIT II**

**[15 Hours]**

Electronic Data Interchange - \*Benefits - EDI Legal, Security & privacy issues - EDI software implementation - Value added networks - Internal Information Systems - Work flow automation and Coordination - Customization and Internal Commerce.

**UNIT III**

**[15 Hours]**

Network security and firewalls - Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web

**UNIT IV**

**[15 Hours]**

Consumer Oriented Electronic Commerce: Consumer Oriented Applications- Mercantile Process Models- Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective

**UNIT V**

**[15 Hours]**

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System - \*Smart Cards - Credit Card Electronic Payment Systems -Risk -Designing electronic payment system

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Books:**

1. Frontiers of Electronic Commerce, Ravi Kalakota, Andrew Winston, Addison Wesley, 2009.
2. E-Commerce, A Managerial perspective, P.T. Joseph, 2004

**Reference Books:**

1. E-Commerce & E-Business, Dr.C.S.Rayudu, Himalaya Publishing House, New Delhi, 2004.
2. Designing Systems for Internet Commerce, G.Winfield Treese Lawrence C.Stewart, 2000.
3. E-Commerce the Cutting Edge Of Business, Kamelesh K Bajaj, Debjani Nag, 2002.
4. E Business Road Map for Success, Dr.Ravi Kalakota, Marcia Robinson, 2005.

**ELECTIVE PAPER – 2**

**BUSINESS RESEARCH METHODS**

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**Total Credits:**

**Total Hours : 75**

**Learning Objective:** To Understand and implement the research concepts and methods.

**UNIT I**

**[15 Hours]**

Business Research – Meaning – **Scope and Significance** – **Utility of Business research** – \***Qualities of good researcher** – Types of research – Research process – Identification, Selection and formulation of research problems – Hypothesis – Research design.

**UNIT II**

**[15 Hours]**

Sampling – Methods and techniques – Sample size – Sampling error – Fieldwork and data collection. Tools of data collection – Interview schedule – Questionnaire – Observation, interview and mailed questionnaire – pilot study and final collection of data.

**UNIT III**

**[15 Hours]**

Measurement and scaling techniques – Processing and analysis of data – Editing and coding – Transcription and Tabulation – Statistical tools used in research – Test of significance – 't' Test - large sample and 'F' Test, test of significance for attributes – Chi-square test, analysis of variants.

**UNIT IV**

**[15Hours]**

Measures of Central tendency – Standard deviation – Correlation – simple, partial and multiple correlation – Path analysis – Auto correlation – Regression models – OLS ordinary least square methods – Multiple regressions.

**UNIT V**

**[15 Hours]**

Report Writing - Interpretations and report writing – Types and contents and style of reports – Steps in drafting reports – Business forecasting – Exponential smoothing

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**NOTE:** Distribution of Marks for Theory and Problems shall be 40 percent and 60 percent respectively.

**Text Books:**

3. Research Methodology, C.R. Kothari, New age International Publishers
4. Statistical Methods, S.P. Gupta.

**Reference Books:**

5. Business Research Methods, Emory.
6. Business Research Methods, Rummel & Ballaine.
7. Research methodology in social sciences, Wilkinson & Bhandekar.
8. Business Research Methods – Donald Cooper & Pamela Schindler, TMGH, 9th edition.



**MANAGEMENT INFORMATION SYSTEM**

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**Total Credits: 5****Total Hours : 90**

**Learning Objective:** To familiarize the Information Systems and its applications in Business.

**UNIT I****[18 Hours]**

Fundamentals of Information Systems: Systems Concepts – Types of System, System Approach – Relevance of Modern Organization – Data Vs Information. The Management of Information systems: Information Resource management - Managing Information Services – Planning and Implementing Information System & Controlling Information System.

**UNIT II****[18 Hours]**

Managerial Overview: Computer Hardware & Trends in Computer Hardware & Computer Peripherals. Managerial Overview: \*Computer Software – System Software: OS, DBMS, OOPS – Application Software – Spread Sheet – Graphic Packages.

**UNIT III****[18 Hours]**

Information Systems in Business and Management: Transaction Processing System – Information Repeating and Executive Information System – DSS-AI & Expert System.

**UNIT IV****[18 Hours]**

Managerial Overview: Role Communication & Office Automation: Trends in Role Communications – \*Tele Communications Alternatives – DTP – Image Processing – Electronic Communication System – Electronic Meeting System.

**UNIT V****[18 Hours]**

Technology of Information Systems: Database Management Systems – Object Oriented Technology (OOT): Conceptual Presentation – Client Server Architecture – Networks – Business Process Re-Engineering.

**\*Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Book:**

1. Management Information System, Aman Jindal, Himalaya Publishing House, 2003.

**Reference Books:**

1. Management Information System, Lucas, Tata Mc Graw Hill.
2. Management Information System, W. S. Jawadekar, Tata Mc Graw Hill, 2002.
3. Management Information System, C.S.V.Murthy, 3<sup>rd</sup> Edition, Himalaya Publishing House, 2005.

**UCC 40**  
**SEMESTER - VI**

**ELECTIVE PAPER - 4**

**INDUSTRIAL LAW**

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**Total Credits: 5**

**Total Hours : 90**

**Learning Objective:** To gain knowledge about the Industrial Law

**UNIT I** **[18 Hours]**

Factories Act 1948 – provisions relating to health safety - Welfare – Employment of child, young men – adult workers – women workers.

**UNIT II** **[18 Hours]**

Industrial Disputes Act 1947 – Provision relating to strike lockout retrenchment -Layoff – closure – Machinery to solve dispute.

**UNIT III** **[18 Hours]**

Trade unions Act 1926 – definitions registration - rights and privileges – cancellations of registration – political fund – payment of wages Act 1926 – permissible deductions – \*time and mode of payment.

**UNIT IV** **[18 Hours]**

Payment of Bonus Act 1965-meaning of gross profit- computation of available and allocable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act – employees state insurance Act of 1948 – definition -its medical board – \*purpose for which funds can be spent – benefits.

**UNIT V** **[18 Hours]**

The minimum wage Act 1948 – workmen's compensation Act 1923 – employers liability & non-liability. Partial - permanent- total disablement – accusation diseases.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Reference Books:**

1. Industrial Law, N.D.Kapoor.



**UCC 41**  
**SEMESTER – III**

**SKILL BASED SUBJECT-1**

**MANAGERIAL ECONOMICS**

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**Total Credits: 3**

**Total Hours : 30**

**Learning Objective:** To learn the Concepts of Economics and Various Market Situations.

**UNIT I** **[6 Hours]**  
Managerial Economics – Meaning and Definition – Nature and Goals of a firm

**UNIT II** **[6 Hours]**  
Demand Analysis – Meaning, Determinants of Demand – Law of Demand, Elasticity of Demand

**UNIT III** **[6 Hours]**  
Production Function – Meaning and Definition -Type of cost of production – Factors of Production

**UNIT IV** **[6 Hours]**  
Markets – \*Forms of Market – Characteristics – Perfect Competition, Monopoly, Monopolistic competition - Duopoly - Oligopoly.

**UNIT V** **[6 Hours]**  
Price Theory – Pricing Methods – \*Objectives of pricing policies

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text Book:**

1. Managerial Economics, S.Sankaran, Margham Publications

**Reference Books:**

1. Managerial Economics, R.L.Varshney and K.L.Maheshwari--Sulthan Chand and Sons.
2. Managerial Economics, Alak Gosh and Biswanath Gosh ---Kalyani Publications.
3. Managerial Economics---- D.Gopalakrishna ----Himalaya Publishing House.

**UCC 42**  
**SEMESTER - IV**

**SKILL BASED SUBJECT-2**

**RETAIL BUSINESS MANAGEMENT**

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**Total Credits: 3**

**Total Hours : 30**

**Learning Objective:** To learn the Concepts of Retail Business Management.

**UNIT I**

**[6 Hours]**

Nature and Significance of Management - Functions of Management - Setting up a Retail Organization - Assessing a Retail Organization.

**UNIT II**

**[6 Hours]**

Human Resources Environment of Retailing - Recruiting and Selecting Retail Personnel - Supervision of Retail Personnel.

**UNIT III**

**[6 Hours]**

Financial Dimensions of Operations Management - \*Profit Planning - Asset Management

**UNIT IV**

**[6 Hours]**

Operational Dimensions - Store Security - Insurance - Credit Management

**UNIT V**

**[6 Hours]**

Ethics in Retail Management -\* Ethical Values - Social Responsibility, Consumerism.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Reference Books :**

1. Retail Management, Gribson G. Vedamani, Jaico publishing House, 2005
2. Retailing Management Text & Cases, Swapna Pradhan, The Mc Graw- Hill Companies, 2006
3. Retail Management, S.Praveenkumar and Dr.V.Mahalakshmi



## HUMAN RESOURCE MANAGEMENT

Total Credits: 3

Total Hours : 30

**Learning Objective:** To Provide an Over View of Human Resource Management

### UNIT I

[6 Hours]

Introduction to HRM – Functions and role of Human Resource Manager - Human Resource Planning - Process of Human Resource Planning.

### UNIT II

[6 Hours]

Job Analysis – meaning - Job Description - Job Specification techniques

### UNIT III

[6 Hours]

Recruitment and Selection: Sources of Recruitment - Selection Techniques- Recruitment and Selection Practices in India

### UNIT IV

[6 Hours]

Leadership: qualities of leadership – types of leadership - Essentials of Effective Leadership. *selec*

### UNIT V

[6 Hours]

Motivation: *PA* Approaches to Motivation - Motivational Theories - Tools of Motivation.

\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.

#### Text Book:

1. Human Resource Management, LM Prasad, Sultan Chand & Sons , 3<sup>rd</sup> edition 2010.
2. Human Resource Management and Development, Dr.N.Premavathy, Sri Vishnu Publications, 2011.

#### Reference Book:

1. Human Resource Management, C.B.Gupta, 11th Edition, Sulthan& sons,2009.
2. Human Resource Management, Basava Raj, 1<sup>st</sup> Edition, McGraw hill.
3. Human Resource Management & Industrial Relations, P.N.Subramani & Rajendra.G, 1<sup>st</sup> Edition, Himalaya Publishing House, 2001.

Total Credits: 2

Total Hours : 30

**Learning Objective:** To familiarize the students about the concept of Cyber Law.

**UNIT I**

**[6 Hours]**

Cyber Law: Introduction- Concept of Cyberspace-E-Commerce in India-Privacy factors in E-Commerce cyber law in E-Commerce-Contract Aspects.

**UNIT II**

**[6 Hours]**

Security Aspects: Introduction-Technical aspects of Encryption-Digital Signature-Data Security. Intellectual Property Aspects: WIPO-GII-ECMS-Indian Copy rights act on soft propriety works-Indian Patents act on soft propriety works.

**UNIT III**

**[6 Hours]**

Evidence Aspects: Evidence as part of the law of procedures -Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act 1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

**UNIT IV**

**[6 Hours]**

Global Trends- Legal frame work for Electronic Data Interchange: EDI Mechanism-\*Electronic Data Interchange Scenario in India

**UNIT V**

**[6 Hours]**

The Information Technology Act 2000 - Definitions-Authentication of Electronic Records - \*Electronic Governance - Digital Signature Certificates.

**\* Self-Study And Questions For Examinations May Be Taken From The Self Study Portions Also.**

**Text & Reference Book:**

1. The Indian Cyber Law, Suresh T.Viswanathan, Bharat Law House, New Delhi. Practical Approach to Cyber laws, Mani.K, Kamal publishers Newdelhi, 2<sup>nd</sup> edition ,2012.
2. Cyber laws 3.0,Pavan Duggal, Universal law publishing pvt ltd ,Newdelhi, 1<sup>st</sup> edition,2014.



**UCC 45**

**KONGUNADU ARTS AND SCIENCE COLLEGE (AUTONOMOUS)**  
COIMBATORE - 29

**END SEMESTER EXAMINATIONS QUESTION PAPERS PATTERN**

(For the candidates admitted from the academic year 2014-15)

**Max. Marks: 75**

**SECTION - A**

**10 x 1 = 10**

10 Questions

(Two questions from each unit shall be in the form of multiple choices)

**Section - B**

**5 x 5 = 25**

Questions either or type  
(Two question from each unit)

**Section - C**

**5 x 8 = 40**

Questions either or type  
(Two question from each unit)