THIRUVALLUVAR UNIVERSITY

B.COM. (COMPUTER APPLICATIONS)

DEGREE COURSE

UNDER CBCS

(with effect from 2012 - 2013)

The Course of Study and the Scheme of Examinations

S.NO.	Part	Study Components		Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		Course Title					CIA	Uni. exam	Total
SEMESTER I							CIA	Uni. exam	Total
1	I	Language	Paper-1	6	4	Tamil / Other Language	25	75	100
2	II	English	Paper-1	6	4	English	25	75	100
3	III	Core Theory	Paper-1	5	3	Financial Accounting - I	25	75	100
4	III	Core Theory	Paper-2	4	3	Basics of Information Technology	25	75	100
5	III	ALLIED -1	Paper-1	7	4	(to choose 1 out of 3) 1. Business Economics – I 2. Business Mathematics 3. Entrepreneurial Development	25	75	100
6	IV	Environ. Studies		2	2	Environmental Studies	10	40	50
				30	20		135	415	550
SEMESTER II							CIA	Uni. exam	Total
7	I	Language	Paper-2	6	4	Tamil / Other Language	25	75	100
8	II	English	Paper-2	4	4	English	25	75	100
9	III	Core Theory	Paper-3	4	3	Financial Accounting - II	25	75	100
10	III	Core Theory	Paper-4	5	3	Office Automation Lab	25	75	100
11	III	ALLIED-1	Paper-2	7	6	(to choose 1 out of 3) 1. Business Economics - II 2. Modern Marketing 3. Business Statistics	25	75	100
12	IV	Value Education		2	2	Value Education	10	40	50
13	IV	Soft Skill		2	1	Soft Skills	10	40	50
				30	23		145	455	600

S.NO.	Part	Study Components	Course Title	Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
							CIA	Uni. exam	Total
SEMESTER III							CIA	Uni. exam	Total
14	III	Core Theory	Paper-5	5	4	Corporate Accounting - I	25	75	100
15	III	Core Theory	Paper-6	5	4	Business Law	25	75	100
16	III	Core Theory	Paper-7	4	3	Modern Banking	25	75	100
17	III	Core Theory	Paper-8	4	3	Management Information System	25	75	100
18	III	ALLIED-2	Paper-3	7	4	Multimedia	25	75	100
19	IV	Skill based Subject	Paper-1	3	3	Development of Small Business	15	60	75
20	IV	Non-major elective	Paper-1	2	2	Elements of Accountancy	10	40	50
				30	**23**		**150**	**475**	**625**
SEMESTER IV							CIA	Uni. exam	Total
21	III	Core Theory	Paper-9	5	4	Corporate Accounting - II	25	75	100
22	III	Core Theory	Paper-10	5	4	Principles of Marketing	25	75	100
23	III	Core Theory	Paper-11	4	3	RDBMS (Relational Data Base Management System)	25	75	100
24	III	Core Theory	Paper-12	4	3	RDBMS Lab	25	75	100
25	III	ALLIED-2	Paper-4	7	6	E-Commerce and its Applications	25	75	100
26	IV	Skill based Subject	Paper-2	3	3	Industrial Organization	15	60	75
27	IV	Non-major elective	Paper-2	2	2	General Commercial Knowledge	10	40	50
				30	**25**		**150**	**475**	**625**
SEMESTER V							CIA	Uni. exam	Total
28	III	Core Theory	Paper-13	5	5	Cost Accounting- I	25	75	100
29	III	Core Theory	Paper-14	6	5	Management Accounting	25	75	100
30	III	Core Theory	Paper-15	6	4	Business Management	25	75	100
31	III	Core Theory	Paper-16	6	4	Internet and Its Applications	25	75	100
32	III	Elective	Paper-1	4	3	(to choose 1 out of 3) 1.Income Tax Law and Practice I 2.Inventory Management 3.Office Management	25	75	100
33	IV	Skill based Subject	Paper-3	3	3	Merchant Banking	15	60	75
				30	**24**		**140**	**435**	**575**

S.NO.	Part	Study Components	Course Title	Ins. hrs /week	Credit	Title of the Paper	Maximum Marks		
		SEMESTER VI					CIA	Uni. exam	Total
34	III	Core Theory	Paper-17	5	5	Cost Accounting- II	25	75	100
35	III	Core Theory	Paper-18	6	5	Web Technology	25	75	100
36	III	Core Theory	Paper-19	6	5	Web Technology Lab	25	75	100
37	III	Elective	Paper-2	5	3	(to choose 1 out of 3) 1.Income Tax Law and Practice II 2.Services Marketing 3.Practical Auditing	25	75	100
38	III	Elective	Paper-3	5	3	(to choose 1 out of 3) 1.Operating Systems 2.Data Mining 3.Enterprise Resource Planning	25	75	100
39	IV	Skill based Subject	Paper-4	3	3	Investment Management	15	60	75
40	V	Extension Activities		-	1		50	0	50
		Total		**30**	**25**		**190**	**435**	**625**

Part	Subject	Papers	Credit	Total credits	Marks	Total Marks
Part I	Languages	2	4	8	100	200
Part II	English	2	4	8	100	200
Part III	Allied (Odd Sem)	2	4	8	100	200
	Allied (Even Sem)	2	6	12	100	200
	Electives	3	3	9	100	300
	Core	19	(3-7)	73	100	1900
Part IV	Env. Science	1	2	2	50	50
	Soft Skill	1	1	1	50	50
	Value Education	1	2	2	50	50
	Lang. & Others/NME	2	2	4	50	100
	Skill Based	4	3	12	75	300
Part V	Extension	1	1	1	50	50
	Total	**40**		**140**		**3600**

THRUVALLUVAR UNVERSITY

B.Com (Computer Application)

SYLLABUS

UNDER CBCS

(With effect from 2012-13)

SEMESTER I

PAPER - 1

FINANCIAL ACCOUNTING – I

Objective:

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

UNIT-I

Accounting Concepts and Conventions – Accounting Equation – Opening Entries, Closing Entries, Adjustment Entries and Rectification Entries – Bank Reconciliation Statement.

UNIT-II

Depreciation, Reserves and Provisions – Depreciation, Depletion and Amortization – Objectives of Providing Depreciation – Causes of Depreciation – Methods of Recording Depreciation – Straight Line Method – Diminishing Balance Method – Change in Method of Depreciation.

UNIT-III

Insurance Claim – Loss of Stock – Average Clause (simple problems).

UNIT-IV

Final Accounts – Distinction between Capital and Revenue Expenditure – Classification of Assets and Liabilities – Preparation of profit and loss account and Balance sheet.

UNIT-V

Single Entry System – Objectives – Definition – Salient Features – Limitations of Single Entry System – Difference between Single Entry and Double Entry – Ascertainment of Profit – Methods – Net worth Method and Conversion Method – Difference between Statement of Affairs and Balance Sheet.

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

Reference Books:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand & Co.

2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.

3. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.

4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.

5. Dr.N.Premavathy, Financial Accounting, (Tamil) Sri Vishnu Publications, Chennai.

PAPER - 2

BASICS OF INFORMATION TECHNOLOGY

UNIT-I

Introduction: History of Computer parts of Computer System, Hardware devices - Software operating system - Examples of operating system - Computer Networking - Visual Editor.

UNIT-II

Word processing with Ms word - starting Ms word - Ms Environment - working with word documents - working with text - working with tables - checking spelling and grammar - printing document - spreadsheets and Ms Excel - starting Ms Excel - Ms Excel Environment - working with Excel - workbook - working with work.

UNIT-III

Making presentation with Ms Power point - starting Ms Power point - Ms Power point Environment - working with power point - working with different views - designing presentations - printing in power point.

UNIT-IV

Introduction to Multimedia - Images - Sound Video Desktop Publishing Basics - page layout programs - Text generation - Graphics for DTP.

Data communication - Computer networking basics - LAN Technology and networking Topology - WAN Technology and routing.

UNIT-V

Information System Management - Information Concepts - planning issues and the MIS organizing issues and the MIS - control issues and the MIS.

REFERENCE BOOKS:

1. Sanjay Saxsena, "A First Course in Computer", Vikas Publishing House, 2000.

2. Sanjay saxsena, "MS Office 2000", Vikas Publishing House, 2000.

3. Linda Tway, Sapphiro Pacific Lajolla, "Multimedia in Action", Academic Press, 1995.

ALLIED - 1
(To choose any 1 out of the given 3)

PAPER – 1

1. BUSINESS ECONOMICS - I

UNIT-I

Introduction to Business Economics - Objectives of Business Profit maximization - Social responsibility of Business.

UNIT-II

Demand analysis - Demand schedule - Demand curve - Different types of Elasticity of demand - Measurement - Importance of elasticity of demand.

UNIT-III

Utility analysis - Cardinal - Ordinal - The law of diminishing marginal utility - Equi-Marginal utility - Indifference curve - Break-even analysis - Profit theories and concepts.

UNIT-IV

Demand Forecasting - Different types of Demand Forecasting.

UNIT-V

Production - Production function - The law of variable proportions - Economies of scale, Law of returns to scale.

Reference Books:

1. Business Economics, K.P.M Sundaram and E.N. Sundaram, Sultan & Chand, New Delhi.

2. Business Economics, S. Sankaran, Margham Publications, Chennai

3. Managerial Economics, R.L. Varsheny and K.L. Maheshwari, Sultan & Chand. New Delhi.

4. Business Economics, H.L. Ahuja, S.Chand.

PAPER – 1

2. BUSINESS MATHEMATICS

Objective

To understand and apply statistical tools in Business.

UNIT-I

Sets: Finite and infinite sets - equality of sets - Disjoint sets - universal set - set operation Union of sets, intersection of sets - difference of sets - complement of sets - venn diagram - De-Morgan's law - Cartesian product.

UNIT-II

Matrices - type of matrices - matrix operation - Determinant of matrix - Singular and Non Singular matrices - adjoint, inverse of matrix - solving simultaneous linear equations - matrix inversion method and method of reduction.

UNIT-III

Co-ordinate geometry - Co-ordinates - distance between two points - straight line - Concurrent lines - slope - intercept from, slope - point from, two points form - angle between st. lines, parallel and perpendicular conditions - simple problems.

UNIT-IV

Simple interest - compound interest - annuities - discount on bills.

UNIT-V

Differentiations - limits - derivatives of standard function x^n, e^x, $\log_x{}^e$, trigonometric functions - rules of Differentiation - Differentiation on different types of functions - successive Differentiation - maxima and minima - applications in business problems.

Reference Books

1. S.P. Gupta, Statistical Methods, S.Chand & Co.,

2. P.R. Vittal, Business Mathematics & Statistics, Margham Publishers, Chennai.

3. Chandran & Agarwal, Business Mathematics.

4. Raghavachari, Mathematics for Management.

5. Raja Gopalan and Sattinathan, Business Mathematics, Vijay Nicole Publications, Chennai.

PAPER – 1

3. ENTREPRENEURIAL DEVELOPMENT

Objective:

To encourage students to become entrepreneurs.

UNIT-I

Meaning of Entrepreneur – Entrepreneur and Enterprise – Entrepreneur and Manager – Entrepreneur and Intrapreneur – Qualities (Traits) of a 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.

Reference Books:

1. C.B. Gupta, Entrepreneurship development in India – Sultan Chand

2. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.

3. Gupta C.B and Srinivasan N.P. Entrepreneurial Development, Sultan Chand & Sons, New Delhi.

4. P Sarvanavel, Entrepreneurial development – Ess Pee kay Publishing House.

5. Jaswer Singh Saini, Entrepreneurship Development, Deep and Deep publications, New Delhi.

6. Jayashree Suresh, Entrepreneurial Development – Margham Publications, Chennai.

SEMESTER II

PAPER - 3

FINANCIAL ACCOUNTING - II

Objective:

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

UNIT-I

Branch Accounts – Objects of Branch Accounts – Types of Branches – Dependent Branch – Stock and Debtor System – Accounting System – Independent Branch (foreign Branch excluded) – Incorporation of Branch Figures in the Head Office Books (only simple problems)

UNIT-II

Departmental Accounts – Distinction between departments and branches – Allocation of common expenses – Expenses which cannot be allocated – Inter-departmental Transfer at Cost and at Selling Price (simple problems only)

UNIT-III

Hire purchase system – Accounting treatment – Calculation of interest – Books of Hire purchaser and Hire Vendor – Default and Repossession – hire Purchase Trading Account – Installment System – Distinction between Hire purchase and Installment purchase system – Accounting treatment – Books of buyer and seller (simple problems only).

UNIT-IV

Partnership Accounts – Profit and Loss Appropriation Account – Admission, Retirement and Death of Partners- Goodwill to be treated as per AS10 – Adjustments in the Profit Sharing Ratio – Adjustment for Revaluation of Assets and Liabilities – Treatment of goodwill.

UNIT-V

Partnership Accounts – Dissolution of Firm – Settlement of accounts – Accounting Treatment for Unrecorded Assets and Liabilities – Insolvency of a Partner – Garner Vs Murray – Fixed and Fluctuating Capital – All Partners Insolvency (simple problems only)

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

REFERENCE BOOKS:

1. M.C.Shukla and T.S.Grewal, Advanced Accounts (Vol.1), S.Chand & Co.

2. R.L.Gupta and V.K.Gupta, Financial Accounting, Sultan Chand & Sons.

3. S.P.Jain and K.L.Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.

4. T.S.Reddy and A.Murthy, Financial Accounting, Margham Publishers. Chennai.

5. Dr.N.Premavathy, Financial Accounting, (Tamil) Sri Vishnu Publications, Chennai.

CORE PRACTICAL - I

OFFICE AUTOMATION LAB

MS-WORD

1. Text Manipulations
2. Usage of Numbering, Bullets, Tools and Headers
3. Usage of Spell Check and Find and Replace
4. Text Formatting
5. Picture Insertion and Alignment
6. Creation of Documents Using Templates
7. Creation of Templates
8. Copying Text and Picture From Excel
9. Creation of Tables, Formatting Tables

MS-EXCEL

1. Creation of Worksheet and Entering Information
2. Aligning , Editing Data in Cell
3. Excel Function (Date , Time, Statistical, Mathematical, Financial Functions)
4. Changing of Column Width and Row Height (Column and Range of Column)
5. Moving, copying, Inserting and Deleting Rows and Columns
6. Formatting Numbers and Other Numeric Formats

MS-POWER POINT

Working with Slides

1. Creating, saving, closing presentation
2. Adding Headers and footers
3. Changing slide layout
4. Working fonts and bullets

Internal Assessment   = 40 marks
Record   = 10 marks
External Examination = 50 marks
Question Paper Pattern:

Answer any two questions out of three questions.

      One question from MS Word

      One question from MS Excel

      One question from MS PPT

2 questions X 25 marks   =   50 marks

Record   =   10 marks

      Total   =   60 marks

ALLIED - 1

(To choose any 1 out of the given 3)

PAPER - 2

1. BUSINESS ECONOMICS – II

UNIT-I

Cost and Revenue analysis - Different types of cost and their relations to each other - Average cost - Marginal cost - Various types of revenue curves short term and long term - Diagrammatic representation.

UNIT-II

Market structure and pricing - Pricing under perfect computation - Pricing under monopoly - Pricing under monopolistic competition.

UNIT-III

Distribution theories - Theories of profits.

UNIT-IV

Government and Business - Industrial Policy - National Income Computation – Concepts of National Income – Methods of Measuring National Income - National Income in India - Contribution.

UNIT-V

Fiscal Economics - Revenues and Public expenditure - Canons of Taxation - Fiscal policy of India.

Reference Books:

1. Business Economics, K.P.M Sundaram and E.N. Sundaram, Sultan & Chand, New Delhi.

2. Business Economics, S. Sankaran, Margham Publications, Chennai

3. Managerial Economics, R.L. Varsheny and K.L. Maheshwari, Sultan & Chand. New Delhi.

4. Business Economics, H.L. Ahuja, S.Chand.

ALLIED - 1

PAPER - 2

2. MODERN MARKETING

Objective

To enable the students to have a strong knowledge base in Marketing.

UNIT-I

Marketing – Meaning – Definition – Nature and Scope – Modern Marketing Concept – Marketing Environment – Functions of Marketing – Market Segmentation – Marketing Mix and Consumer Behaviour.

UNIT-II

Product – Product Planning – New Product Development – Product Life Cycle – Packaging and Branding.

UNIT-III

Pricing – Importance - Objectives – Pricing Decisions and Strategies.

UNIT-IV

Physical Distribution – Channel Selection – Channels of Distribution – Physical Distribution of goods.

UNIT-V

Promotion – Promotion Mix – Advertising – Personal selling – Sales Promotion.

Reference Books:

1. William J. Stanton, Fundamentals of Marketing, McGraw - Hill.

2. Philip Kotler, Principles of Marketing, Prentie Hall.

3. Cundiff, Still and Govani, Fundamentals of Modern Marketing.

4. Rajan Nair, Marketing, Sultan Chand & Sons.

5. R.S.N. Pillai, Modern Marketing, S. Chand and Company Ltd., New Delhi.

6. Chandrasekar, Marketing, Vijay Nicole Publications, Chennai.

7. Dr.N.Premavathy, Marketing Management, Sri Vishnu Publications, Chennai.

8. Dr.N.Premavathy, Marketing (in Tamil), Sri Vishnu Publications, Chennai.

9. Jha and Singh, Marketing Management in Indian Perspective, Himalaya Publishers.

ALLIED - 1

PAPER - 2

3. BUSINESS STATISTICS

Objective

To understand and apply statistical tools in business.

UNIT-I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

UNIT-II

Measures of Central tendency - Mean, Median and Mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

UNIT-III

Correlation - Karl Pearson's co-efficient of correlation - Spearman's Rank Correlation regression lines and Co-efficient.

UNIT-IV

Time series Analysis - Trend - Seasonal variations - Interpolation - Newtons and Lagranges method of estimation.

UNIT-V

Index numbers - aggregative and relative index - chain and fixed indeed wholesale index - Cost of living index - Sampling Techniques - types of sample and sampling procedure - tests of significance - Normal, t, f, chi -square - Simple Problems - Integration - Standard Formulae - Integration by substitution methods - Integration by parts - Application of Integration in business problems.

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

Reference Books:

1. J.K. Sharma - Business Statistics - Pearson Education.

2. B. Agarwal – Basic Statistics - Wiley Eastern.

3. R.S.N. Pillai & Bhagavathi - Statistics.

4. Dr. S.P. Gupta - Statistical Methods - Sultan Chand.

5. Hamdy & A. Tahe - Operation Research - Macmillan.

6. Dr. S.P. Gupta - Business Statistics & Operation Research - Sultan Chand.

SEMESTER III

PAPER - 4

CORPORATE ACCOUNTING - I

Objective:

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

UNIT-I

Issue of Shares – at Par, Premium and Discount – Pro-rata Allotment – Forfeiture and Reissue of Shares.

UNIT-II

Issue of Debentures – Redemption of Debentures with and without Provisions – Redemption of Preference Shares.

UNIT-III

Acquisition of Business – Profit Prior to Incorporation – Final Accounts (Managerial Remuneration Excluded)

UNIT-IV

Amalgamation, Absorption and External Reconstruction: Purchase Consideration – Methods – Amalgamation in the Nature of Merger and Purchase – Absorption – ASI4 – Alteration of Share Capital – Reduction of Share Capital (Scheme of Capital Reduction is Excluded).

UNIT-V

Liquidation Accounting – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts

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

REFERENCE BOOKS:

1. Shukla M.C.Grewal, T.S.Gupta S.C, Advanced Accounts – S.Chand & Co. Ltd, New Delhi

2. Gupta R.L. & Radhaswamy M, Sultan Chand & Sons, New Delhi

3. Jain & Narang, Advanced Accountancy – Kalyani Publishers

4. Iyengar S.P, Advanced Accounting - Sultan Chand & Sons, New Delhi

5. Reddy T.S. & Murthy A. – Corporate Accounting – Margam Publications, Chennai

6. Dr.S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

PAPER - 5

BUSINESS LAW

Objective:

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.

Reference Books:

1. N.D.Kapoor, Business Laws, Sultan Chand & Sons, New Delhi

2. M.C.Dhandapani, Business Laws, Sultan Chand & Sons, New Delhi

3. M.C.Shukla, Mercantile Law, S.Chand & Co., New Delhi

4. R.S.N.Pillai & Bagavathi, Business Laws, S.Chand & Co., New Delhi

5. P.C. Tulsian, Business Laws, Tata McGraw Hill, New Delhi

6. Dr.N.Premavathy, Business Law, Sri Vishnu Publications, Chennai.

7. Dr.N.Premavathy, Business Law (in Tamil), Sri Vishnu Publications, Chennai.

PAPER - 6

MODERN BANKING

Objective:

To provide the students with the latest development in the field of Banking and Financial System.

Unit - I

Banking – Meaning – Definition – History of Banking – Banking System - Unit Banking Branch Banking - Mixed Banking –Commercial Banking – Functions - Credit Creation – Money Market – Characteristics – Constituents of Indian money market.

Unit - II

Central Banking – Functions – Credit Control Devices – RBI – Functions – Different Departments of RBI.

Unit - III

Nationalizations of Commercial Banks – Causes – Achievements – Pitfalls – SBI – SBI Groups – Functions – SBI and Industrial finance – SBI Rural Finance – RRBs - Functions – Co-operative Banks – Co-operative Credit Structure – Achievements of Co-operative Banking – Challenges.

Unit - IV

E-Banking – Meaning - Benefits – Internet Banking Services – Drawbacks – Mobile Banking – Features – Drawbacks – Call Centre Banking – Features – Challenges – ATM – Types - Features – Benefits – Challenges – Credit Cards – Benefits – Constraints – Debit Card – Benefits – Smart Card – Features – Biometric Cards – Features – MICR Cheques – Benefits.

Unit - V

Electronic Fund Transfer (EFT) - RBI Guidelines – Benefits of Electronic Clearing Systems – E-Cheques – E-Money – Real Time Gross Settlement (RTGS) – Benefits to Banker and Customer – Cheque Transaction – Core Banking Solutions (CBS) – Benefits – Single Window Concepts – Features.

Reference Books:

1. K.P.M.Sundaram and E.N.Sundaram, Modern Banking, Sultan Chand & Sons, new Delhi.

2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai – 17.

3. Radhaswami and Vasudevan, A Text book of Banking (Law, Practice and Theory of Banking).

4. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.

5. Vijaya Iyengar, Introduction to Banking – Excel Book Publication, New Delhi.

6. S.K. Baral, Modern Bank Management, Skylark publications - Delhi.

7. Principles and Practice of Banking - Macmillan New Edition.

8. Dr.S.Gurusamy, Banking Theory Law and Practice – Vijai Nicole Publications.

9. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Mylapore, Chennai – 4.

10. Dr.N.Premavathy, Banking Theory, Law & Practice, Sri Vishnu Publications, Chennai.

PAPER - 7

Management Information Systems

UNIT- I

Management Information: Meaning of Information – Attributes of Information – Information needs of Managers – Web databases – Data warehousing – Knowledge Management – Information System for decision making.

UNIT - II

Types of Information systems: Transaction Processing Systems – Office automation systems – Decision Support Systems – Executive Supp0rt Systems – Management Information systems: Evolution of MIS – C0mputers and MIS.

UNIT - III

System Analysis – System planning and the 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 budgetary control system – IS organisation – Top managements responsibility – Data Processing group's responsibility.

UNIT - V

Development, maintenances of MIS – Operation of manual information system, Role of Computer in MIS – Database concepts, Expert systems – System audit.

Text Books:

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

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

3. 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', 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.

ALLIED – 2

PAPER - 3

MULTIMEDIA

UNIT- I

Definition - Classification - MM application - MM H/w - MM s/w - CDROM - DVD.

UNIT-II

MM Audio: Digital medium - Digital audio technology - sound cards - recording - editing - MP3 - MIDI fundamentals - Working with MIDI - audio file formats - adding sound to MM project.

UNIT-III

MM TEXT: Text in MM - MM graphics: coloring - digital imaging fundamentals - development and editing - file formats - scanning and digital photography

UNIT-IV

MM Animation: Computer animation fundamentals - Kinematics - morphing - animation s/w tools and techniques.

MM Video: How video works - broadcast video standards - digital video fundamentals - digital video production and editing techniques - file formats.

UNIT-V

MM Project: stages of project - MM skills - design concept - authoring - planning and costing - MM team.

Reference Books

1. S.Gokul, Multimedia Magic - Revised and updated second edition - BPB
2. Tay Vaughen , Multimedia Making it Work - 6th edition - TMH

SKILL BASED SUBJECT

PAPER - 1

DEVELOPMENT OF SMALL BUSINESS

Objective:

To enable the students to gain knowledge about small business and its opportunities in the present scenario.

UNIT-I

Meaning of Small Scale Enterprises – Objectives of Micro, Small and Medium Enterprises Act of 2006 (MSME) – Importance of MSMEs – Advantages – Problems – Measures of the Government to Develop Small Industries.

UNIT-II

Steps for Starting a Small Industry – Search for Business Idea, Sources of Ideas – Project Formulation and Design.

UNIT-III

Selection of Type of Organization – Sole Proprietorship, Partnership – Joint Stock Company – Factors Influencing the Choice of Organization.

UNIT-IV

Sources of Project Finance – Short Term, Medium Term and Long Term Finance – Role of Banks – Institutions Assisting Small Enterprises – District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

UNIT-V

Incentives and Subsidies – Meaning – Need and Problems – Schemes of Incentives for SSI Units – Taxation Benefits to SSIs.

Reference Books:

1. Y.K.Bhusan, Business organization – Sultan Chand, New Delhi

2. C.B.Gupta & N.P.Srinivasan, Entrepreneurship Development in India, Sultan Chand

3. P.Saravanavel, Entrepreneurship Development, ESS PEE KAY Publishers, Chennai.

NON-MAJOR ELECTIVE

PAPER - 1

ELEMENTS OF ACCOUNTANCY

UNIT-I

Definition of Accountancy – Book Keeping – Accounting Concepts and Conventions – Double entry System – Accounting Rules – Journal Entries.

UNIT-II

Posting of Journal to Ledger – Balancing of Ledger Accounts – Trial Balance.

UNIT-III

Preparation of Three Columnar Cash Book – Contra Entry – Petty Cash Book – Imprest System

UNIT-IV

Final Accounts – Trading and Profit and Loss account and Balance Sheet – Format.

UNIT-V

Final Accounts –Simple adjustments – Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.

(Weightage of Marks = Problems - 60%, Theory - 40%)

Reference Books:

1. M.C.Shukla & T.S.Grewal – Advanced Accounts, S.Chand & Co. Ltd., New Delhi

2. S.P.Jain & K.L.Narang – Advanced Accountancy, Kalyani Publications, New Delhi

3. R.L.Gupta & V.K.Gupta – Financial Accounting, Sultan Chand & Sons, New Delhi.

4. T.S.Reddy & A.Murthy – Financial Accounting, Margham Publications, Chennai

5. N.Vinayagam, P.L.Mani, K.L.Nagarajan – Principles of Accountancy, S.Chand Co. Ltd., New Delhi.

SEMESTER IV

PAPER - 8

CORPORATE ACCOUNTING - II

Objective:

To gain accounting knowledge in advanced corporate accounting.

UNIT-I

Valuation of Goodwill – Need – Factors Effecting the Valuation – Methods – Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need – Factors Effecting the Valuation – Net Asset, Yield and Fair Value Methods.

UNIT-II

Accounts of Holding Companies – Minority Interest – Cost of Control – Elimination of Common Transactions – Unrealized Profits – Revaluation of Assets and Liabilities – Bonus Shares – Consolidated Balance Sheet (Inter Company Investment Excluded)

UNIT-III

Bank Accounts: Rebate on Bills Discounted, Interest on Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) – Non-performing Assets (NPA)

UNIT-IV

Insurance Company Accounts: Life Insurance – Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance - Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method)

UNIT-V

Inflation Accounting (Accounting for Price Level Changes) – Limitations of Historical Accounting – Current Purchasing Power Method – Current Cost Accounting Method – Hybrid Method. (Simple Problems only)

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

Reference Books:

1. Shukla M.C.Grewal, T.S.Gupta S.C. – Advanced Accounts – S.Chand & Co. Ltd, New Delhi

2. Gupta R.L. & Radhaswamy M. – Sultan Chand & Sons, New Delhi

3. Jain & Narang – Advanced Accountancy – Kalyani Publishers

4. Iyengar S.P. – Advanced Accounting - Sultan Chand & Sons, New Delhi

5. Reddy T.S. & Murthy A. – Corporate Accounting – Margam Publications, Chennai

6. Dr.S.Ganesan and S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

PAPER - 9

PRINCIPLES OF MARKETING

Objective:

To enable the students to understand the basics in marketing.

UNIT-I

Marketing - Meaning, Definition, Nature and Scope - Evolution of Marketing - Approaches to the Study of Marketing - Role of Marketing in Economic Development.

UNIT-II

Marketing Mix - Meaning - Definition - Elements - Marketing Process - Functions of Marketing – Buying, Assembling and Selling.

UNIT-III

Transportation - Storage and Warehousing - Warehouses in India - Causes of slow growth - suggestions.

UNIT-IV

Standardisation and Grading - Labelling - Grading vs. Standardisation - Agricultural Produce - Extractive Industries and Manufactured Product - ISI and AGMARK.

UNIT-V

Marketing Finance - Working Capital - Institutions in Marketing Finance - Role of STC, MMTC and EXIM Bank - Marketing Risks - Causes - Handling - Prevention, Reduction and Shifting.

Reference Books:

1. William J. Stanton, Fundamentals of Marketing, McGraw - Hill.

2. Philip Kotler, Principles of Marketing, Prentie Hall.

3. Cundiff, Still and Govani, Fundamentals of Modern Marketing.

4. Rajan Nair, Marketing, Sultan Chand & Sons.

5. R.S.N. Pillai, Modern Marketing, S. Chand and Company Ltd., New Delhi.

6. Chandrasekar, Marketing, Vijay Nicole Publications, Chennai.

7. Dr.N.Premavathy, Marketing Management, Sri Vishnu Publications, Chennai.

8. Dr.N.Premavathy, Marketing (in Tamil), Sri Vishnu Publications, Chennai.

9. Jha and Singh, Marketing Management in Indian Perspective, Himalaya Publishers.

PAPER - 10

RELATIONAL DATABASE MANAGEMENT SYSTEMS

UNIT-I

Purpose of Database - Overall System Structure - Entity Relationship Model.

UNIT-II

Relational Model - Structure - Formal Query Language - Relational Algebra - Tuple and Domain Relational Calculus.

UNIT-III

Structured Query Language - Basic Structure - Set Operations - Aggregate Functions – Date and Numeric - Modification Of Databases - Joined Relations-DDL - Embedded SQL.

UNIT-IV

Relational Database Design - Pitfalls - Normalisation Using Functional Dependencies - First Normal Form-Second Normal Form-Third Normal Form.

UNIT-V

Oracle - Introduction - SQL (DDL,DML, DCL Commands) - Integrity Constraints - PL/SQL - PL/SQL Block - procedure, function.

Text Books:

1. Singh-Database systems: Concepts, Design & applications, Pearson Education.

2. Abraham Silberschatz, H.F.Korth And S.Sudarshan-Database System Concepts Mcgraw Hill Publication

3. Gerald V.Post - DBMS-Designing And Business Applications - McGraw Hill Publications

4. Michael Abbey And Michael.J.Corey-Oracle- A Beginners guide TMH

CORE PRACTICAL - II

RDBMS LAB

1. Create a table student_master with the following fields name, regno, dept and year with suitable data types. Use Select command to do the following.

    a) Select the student's name column.
    b) Eliminate the duplicate entry in table.
    c) Sort the table in alphabetical order.
    d) Select all the Students of a particular department.

2. Create a table master_book to contain the information of magazine code, magazine name, and publisher. Write PL/SQL block to perform insert, update, delete operations on the above table.

3. Create a table to contain phone number, user name, address of the phone user. Write a function to search for a address using phone numbers.

4. Create a table to store the salary details of the employees in a company. Declare the Cursor to contain employee number, employee name and net salary . Use Cursor to update the employee salaries.

5. Create a table to contain the information about the voters in a particular constituency. Write a proper trigger to update or delete a row in the table.

6. Create a table to store the details of the Alumni in an institution. Write a PL/SQL block to change address of particular alumni. Write proper exceptions and appropriate error messages.

Internal Assessment = 40 marks

Record = 10 marks, External Examination = 50 marks

Question Paper Pattern:

Answer any one question out of two questions.

Question contains creation of one table with 4 queries.

ALLIED - 2

PAPER - 4

ELECTRONIC COMMERCE AND ITS APPLICATIONS

UNIT-I

Electronic Commerce Framework, Traditional vs. Electronic business applications, the anatomy of E-commerce applications.

UNIT-II

Network infrastructure for E-Commerce - The internet as a network infrastructure. The Business of the internet commercialization.

UNIT-III

Network security and firewalls - client server network security - Firewalls and network security - data and message security - encrypted documents and electronic mail.

UNIT-IV

Electronic Commerce and world wide web, consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI).

UNIT-V

Electronic Commerce catalogs, Document Management and digital libraries.

Text Book

1. R. Kalakota and A. B. Whinston, Frontiers of Electronic Commerce, Addison Wesley, 1996.

Reference Books

1. R.Kalakota and A.B.Whinston,Readings in Electronic Commerce, Addison Wesley, 1997.

2. David Kosiur, Understanding Electronic Commerce, Microsoft Press, 1997.

3. Soka, From EDI to Electronic Commerce , McGraw Hill, 1995.

4. Saily Chan, Electronic Commerce Management,   John Wiley, 1998.

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 – organisation of stores department – inventory control – its objectives, functions, benefits.

REFERENCE BOOKS:

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

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

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

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

NON-MAJOR ELECTIVE

PAPER - 2

GENERAL COMMERCIAL KNOWLEDGE

Objective:

To enable the students to gain basic knowledge of Trade, Commerce and Industry.

UNIT-I

Commerce, Trade, Industry – Meaning – Scope and Importance of Commerce – Economic Basis of Commerce.

UNIT-II

Forms of Business Organizations – Sole Trade – Partnership Features – Merits and Demerits

UNIT-III

Joint Stock Company – Features – Memorandum and Articles – Contents – Prospectus and Contents – Types – Co-operatives – Features – Types – Advantages.

UNIT-IV

Management of Joint Stock Company – Directors – Qualification, Appointment, Removal, Powers and Duties.

UNIT-V

Company Meetings – Types – Minutes – Agenda – Quorum – Resolution.

REFERENCE BOOKS:

1. Ghosh and Bhushan, General Commercial Knowledge, Sultan Chand & Sons, New Delhi

2. J.C. Bahl & E.R.Dhongde, Elements of Commerce & Business Methods, New Book & Co., Mumbai

3. P.N. Reddy & S.S.Gulshan, Commerce – Principles & Practice, S. Chand & Co., New Delhi

4. J.C. Sinha & V.N.Mughali, A text book of Commerce, R. Chand & Co., New Delhi

5. K.L.Nagarajan, Vinayagam, Radhasamy and Vasudevan, Principles of Commerce and General Commercial Knowledge, S.Chand & Co., New Delhi

SEMESTER V

PAPER - 11

COST ACCOUNTING - I

Objective:

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 Inventives : 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 Appointment of Overhead Costs – Primary and Secondary Distribution of Overheads – Computation of Machine Hour Rate and Labour Hour Rate.

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

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.Iyangar – Cost Accounting – Sultan Chand & Sons, New Delhi

4. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai

5. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

6. Tulsian P.C, Cost Accounting – Tata McGraw Hills

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

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

UNIT-V

Capital Budgeting: Concepts – Nature – Advantages and Limitations – Ranking Investment Proposals – Pay Back Period, ARR, NPV, IRR and Present Value Index.

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

Reference Books:

1. S.N.Maheswari – Management Accounting – Sultan Chand & Sons, New Delhi

2. Manmohan & Goyal – Management Accounting – Sahithiya Bhavan, Agra

3. S.P.Gupta – Management Accounting – Sultan Chand & Sons, New Delhi

4. R.S.N.Pillai & Bhagavathi – Management Accounting – S.Chand & Co. Ltd., New Delhi

5. T.S.Reddy & Hari Prasad Reddy – Management Accounting – Margham Publications, Chennai

6. A. Murthy and S. Gurusamy, Management Accounting, Tata McGraw Hill Publishing Company, New Delhi.

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. Koontz, Weihrich and Aryasri, Principles of Management, Tata McGraw hill

2. Dr.H.C. Das Gupta, Principles & Practice of Management & Sahitya Bhawan. Agra

3. Lallan Prasad & S.S.Gulshan, Management principles and Practices & S.Chand & Co.

4. Dr. C.B. Gupta, Business Management –Sultan Chand & Sons

5. Jayashankar, Business Management –Margham Publications, Chennai.

6. Dr.N.Premavathy, Principles of Management, Sri Vishnu Publications, Chennai.

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 – Webresoures.

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 a 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.

ELECTIVE

(to choose any 1 out of the given 3)

PAPER - 1

1. INCOME TAX LAW AND PRACTICE - I

Objective:

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

UNIT – I

Income Tax Act 1961 : Basic Concepts and Definitions- Assessee - Assessment year – Income - Person - Previous year-Residence and Incidence of Tax – Tax free incomes – Capital and revenue.

UNIT – II

Income under different heads of income – Salaries – Definitions – Features – Perquisites - Valuation and taxability of perquisites – Taxability of allowances – Profits in lieu of salary – Deductions – Computation of Salary Income.

UNIT – III

Income from House Property – Annual value – Determination of Annual Value – Let out House – Self Occupied Houses - Deductions – Computation of Income from House Property.

UNIT – IV

Profits and Gains of business or profession – Depreciation and other allowances – Expressly allowed and disallowed deductions – Computation of Business Income – Computation of Professional Income.

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.

(Weightage of marks: Problems: 80%, Theory: 20%)

Reference Books:

1.   Dr.H.C. Mehrotra, Income Tax Law and Practice.

2.   Dr. Bagavathi Prasad, Income Tax Law and Practice.

3.   Gaur & Narang, Income Tax Law and Practice.

4.   B.B. Lal, Direct Taxes.

5.   T.S.Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.

PAPER – 1

2. Inventory Management

UNIT-I

Inventory Management: Inventory concept - Types of inventory, functions, use, dependent and independent demand - Objects and importance of inventory management.

UNIT-II

Inventory Control Techniques: Inventory classification and its use in controlling inventory- setup time and Inventory control-safety stock determination –Elimination of waste and reduction of inventory level in service and manufacturing organizations.

UNIT-III

Inventory models: Fixed order versus fixed interval systems-Inventory model for manufactured items-Economic Lot Size.

UNIT-IV

Make or Buy decisions: Concept of outsourcing- Factors influencing make or buy decisions-Trends in Make or Buy Decisions in core competency.

UNIT-V

Material management in JIT inventory- Zero inventory concept-Evaluation of performance of Material function - Criteria and Method of evaluation.

(Weightage of Marks – Problems 40% and Theory 60%)

Reference Books:

1. J R Tony Arnold, Stephen N Chapman, Introduction to Materials Management - Prentice Hall

2. A R Palit, Materials Management.

3. Max Muller, AMACOM, Essentials of Inventory management, American Management Association

4. Richard J Tersine, Principles of Inventory and Materials Management, Prentice Hall

PAPER - 1
3. OFFICE MANAGEMENT

Objective:

To enable the students to understand management of office, methods, environment and procedures.

UNIT-I

Modern Office – Functions – Growth of Office Work – Activities of Modern Office – Importance.

UNIT-II

Functions of Office Management – Planning, Organizing, Directing, Motivating, Coordinating and Controlling – Elements of Office Management – Office Manager – Functions, Qualities and Drawbacks.

UNIT-III

Office Accommodation and Layout – Location of Office – Layout and Merits – Open and Private Office – Merits and Demerits – Office Environment.

UNIT-IV

Office Appliances – Importance, Merits and Demerits – Types.

UNIT-V

Record Administration – Objects and Principles – Advantages of Records – Keeping – Filing – Objects – Essentials of Good Filing – Centralized Vs Decentralized Filing – Modern Methods and Classification – Indexing – Importance and Essentials – Methods and Merits.

REFERENCE BOOKS:

1. R.S.N. Pillai and Bagavathi, Office Management, S.Chand & Co., New Delhi.

2. C.B.Gupta, Office Organization and Management, Sultan Chand, New Delhi.

3. P.K.Ghosh, Office Management– Sultan Chand, New Delhi.

SKILL BASED SUBJECT

PAPER - 3

MERCHANT BANKING

Objective:

To enable the students to understand Merchant banking and its services to corporate sector.

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-nomiation – 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

Reference Books:

1. H.R. Machiraju, Merchant Banking, New Age International, New Delhi

2. Dr.S.Guruswamy, Merchant Banking and Financial Services, Vijay Nichole, Chennai

3. A Treatise on Merchant Banking, Skylark Publications, New Delhi

4. Dr. J.C.Verma, A Manual of Merchant Banking, Bharath Law House, New Delhi

5. Dr.V.Balu, Merchant Banking and Financial Services, Sri Venkateswara Publications, Chennai

SEMESTER VI

PAPER - 15

COST ACCOUNTING - II

Objective:

To understand the techniques 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 Contact – 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.

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

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.Iyangar – Cost Accounting – Sultan Chand & Sons, New Delhi

4. T.S. Reddy & Hari Prasad Reddy – Cost Accounting – Margham Publications, Chennai

5. A.Murthy and S. Gurusamy, Cost Accounting, Tata McGraw-Hill Publishing Company Ltd. New Delhi.

6. Tulsian P.C. – Cost Accounting – Tata McGraw Hills

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- L.able, 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

CORE PRACTICAL - III

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 list 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 sanie the next time when the user visits the site informing him that he has accessed the sitefor the second time, and so on.

Internal Assessment   = 40 marks

Record   = 10 marks
External Examination   = 50 marks

Question Paper Pattern:

Answer any one question out of two questions.

One question from the syllabus and one from out of syllabus.

ELECTIVE
(to choose any 1 out of the given 3)

PAPER – 2

1. 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 – Definition of Capital Assets – Kinds of capital Assets – Transfer - Transfer not regarded as Transfer – Short term and long term Capital Gains – Cost of Acquisition - Cost of Improvements – Indexed Cost of Acquisitions – Indexed Cost of Improvements - deductions and exemptions – Computation of Capital gains.

UNIT – II

Income from Other Sources – Specific Incomes chargeable to tax – General Incomes chargeable to tax – Deductions – Interest on Securities - Bond washing transactions – Computation of Income from other Sources.

UNIT – III

Aggregation of income – Deemed Incomes - Set off and carry forward of losses – Clubbing provisions and their implications – Deductions available from Gross Total Income.

UNIT – IV

Assessment of individuals – Computation of Total Income of the Assessee and Tax Liability.

UNIT –V

Assessment Procedure – Filing of Returns – Permanent Account Number (PAN) – Types of Assessment – Self, Provisional, Regular, Best Judgment and Reassessment.

(Weightage of Marks – Problems – 80% and Theory 20%)

Reference Books:

1. Dr.H.C. Mehrotra, Income Tax Law and Practice.

2. Dr. Bagavathi Prasad, Income Tax Law and Practice.

3. Gaur & Narang, Income Tax Law and Practice.

4. B.B. Lal, Direct Taxes.

5. T.S.Reddy & Hari Prasad Reddy, Income Tax Law and Practice, Margham Publications, Chennai.

PAPER - 2

2. 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, Galgotta 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.

PAPER – 2

3. 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.

Reference Books:

1. B.N. Tandon, Sultan Chand – A Handbook of Practical Auditing

2. B.N. Tandon, Sudharsanam, Sundharabahu – S Chand – Practical Auditing

3. Sharma, Sahitya Bhavan, Agra – Auditing

4. Dr.N.Premavathy, Practical Auditing, Sri Vishnu Publications, Chennai.

5. Dr.N.Premavathy, Practical Auditing (in Tamil), Sri Vishnu Publications, Chennai.

ELECTIVE
(To choose any 1 out of the given 3)

PAPER - 3

1. OPERATING SYSTEMS

UNIT-I

Introduction - types of operating systems - operating system services - system calls and system programs.

UNIT-II

Process management - Process concepts - process scheduling - operation on process Inter process communication - CPU scheduling - scheduling algorithms - Deadlocks.

UNIT-III

Memory Management - Single and multiple partitioned allocation - paging -segmentation - Virtual Memory Management - Demand paging and Page Replacement Algorithms.

UNIT-IV

Information management - File concept - Access methods - Directory structure - allocation methods - free space management - disk scheduling.

UNIT-V

UNIX: Unix system - A Case Study.

Text Book:

Abraham Silberschatz and P. B. Galvin - Operating system concepts - Addison Wesley Publication.

PAPER - 3

2. 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 Hierachy 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

PAPER - 3

3. ENTERPRISE RESOURCE PLANNING

UNIT - I

Business function and Business process: Functional areas and Business Process - functional area of operations - Business process - Marketing Sales - supply chain management - Accounting and finance - Human Resource - Functional areas of information system - The development of ERP system SAP R/3 - New directions in ERP - significance and benefits of ERP software and systems.

UNIT - II

Marketing information system and sales order process in ERP: sales and Distribution in ERP - Pre sales activities - sales order processing - inventory Sourcing - Delivery - Billing - payment - Customer relationship Management - benefits of CRM.

UNIT - III

Production and supply chain management information system: Production overview - The production planning process - The SAP ERP Approach to production planning - Sales forecasting - sales and operation Planning - Demand management - Material requirement planning in SAP ERP - ERP and supplier - Supply chain

UNIT - IV

Accounting in ERP: Accounting activities - using ERP for accounting Information - operational decision making problem - credit management - Industrial credit management in SAP ERP - product profitability analysis - Management reporting with ERP system - Document flow for customer Service.

UNIT - V

Human resource process in ERP: HR with ERP - Advance HR features - Time management - Payroll - Travel management - Training and Development - Management by objectives - ERP process modeling.

Reference Book:

1) ELLEN MONK and BRET WAGNER, ENTERPRISE RESOURCE PLANNING - 3rd edition - MGH.

SKILL BASED SUBJECT

PAPER - 4

INVESTMENT MANAGEMENT

OBJECTIVE:

To impart skills on the fundamentals of investment and security analysis.

UNIT-I

Investment - Meaning and process of Investment Management –Speculation Investment Avenues in India.

UNIT-II

Risk and Return – Historical and Expected return – Measurement – Risk Measurement – Systematic and Unsystematic risk – Types – Measurement and significance of Beta.

UNIT-III

Security Valuation – Bond, Equity and Preference share valuation – Yield to maturity- Bond value theorems.

UNIT-IV

Fundamental and Technical Analysis – Economy, Industry and Company analysis – Tools for Technical analysis.

UNIT-V

Portfolio Selection – Performance Evaluation and Portfolio Revision- Formula plans – Capital Asset Pricing Model (CAPM).

Reference Books:

1. V.K. Bhalla, Investment Management.
2. Prasanna Chandra, Investment Analysis and Portfolio Management, Second Edition, Tata McGraw Hill.
3. S. Kevin, Security Analysis and Portfolio Management, Prentice Hall of India.
4. Punithavathy Pandian, Security Analysis and Portfolio Management, Vikas Publication.

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