# RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)

# Scheme of Curriculum for B.Com CA for the Batch admitted during 2015-2016 Onwards

	Scheme of Curriculum for B.Com CA for the Batch admitted during 2015-2016 Unwards									
Sem	Part	Type	Sub Code	Subject & Paper	Per week	CIA	ESE	Max Mark	Exam Hours	Credit
	1	L-1	LANG1	Language - I	6	25	75	100	3	4
	2	E-2	15BGE12E	English - I	6	25	75	100	3	4
	3	C-1	15BCC13A	Core - I Fundamental of Accountancy - I	4	25	75	100	3	4
1	3	C-2	15BCC13B	Core - II Fundamental of Computers	4	25	75	100	3	4
1	3	CP-1	15BCC13P	Core Practical-I Computer Applications: Practical - I (Ms Office)	4	40	60	100	3	4
	3	AL-1	15BCC1AA	Allied - I Quantitative Techniques - I	4	25	75	100	3	4
	4	FCA	15BGE1FA	Environmental Studies	2	0	50	50	3	2
	1	L-2	LANG2	Language - II	6	25	75	100	3	4
	2	E-2	15BGE22E	English - II	6	25	75	100	3	4
	3	C-3	15BCC23A	Core - III Fundamental of Accountancy - II	6	25	75	100	3	4
2	3	CP-2	15BCC23P	Core Practical- II- Computer Applications Practical - II(TALLY - I)	5	40	60	100	3	4
	3	AL-2	15BCC2AB	Allied - II Quantitative Techniques - II	5	25	75	100	3	4
	4	FCB	15BGE2FB	Value Education-Human Rights	2	0	50	50	3	2
	3	C-4	15BCC33A	Core -IV Human Resource Management	5	25	75	100	3	4
	3	C-5	15BCC33B	Core -V Principles and Practices of Cost Accounting	6	25	75	100	3	4
	3	C-6	15BCC33C	Core -VI Internet Web Designing	5	25	75	100	3	4
2	3	CP-3	15BCC33P	Core Practical-III Computer Applications Practical - III (Tally II)	5	40	60	100	3	4
3	3	AL-3	15BCC3AC	Allied Paper -III Economics for Business	4	25	75	100	3	4
	4	SB-1	15BCC3ZA	Skill based Subject -1 Company Law	3	25	75	100	3	3
	4	OL	ALANG1	Tamil / Advanced Tamil OR Constitution of India / Communicative English-I	2	0	50	50	3	2
	6	ALC1	BALC1	Advanced Learner Course – Paper 1	0	0	100	100	3	2
	3	C-7	15BCC43A	Core -VII Management Accounting	6	25	75	100	3	4
	3	C-8	15BCC43B	Core -VIII Executive Business Communication	6	40	60	100	3	4
	3	CP-4	15BCC43P	Core Practical-IV Computer Applications Practical - IV (Tally III)	6	25	75	100	3	4
	3	AL-4	15BCC4AD	Allied Paper -IV Principles of Management	6	25	75	100	3	4
4	4	SB-2	15BCC4ZB	Skill based Subject -2 Banking Law & Practice	4	25	75	100	3	3
	4	OL	ALANG2	Tamil/Advanced Tamil (OR) Non-major elective-II General Awareness/Communicative English-II	2	0	50	50	3	2
	5	EXT	15BGE45A	Extension Activities	0	0	0	0	0	0
	6	ALC2	BALC2	Advanced Learner Course - Paper 2	0	0	100	100	3	2
	3	C-9	15BCC53A	Core -IX Corporate Accounting	5	25	75	100	3	4
	3	C-10	15BCC53B	Core -X Income Tax Law and Practices	5	25	75	100	3	4
	3	C-11	15BCC53C	Core -XI Microsoft Excel with VBA(THEORY)	5	25	75	100	3	4
5	4	SB-3	15BCC5ZC	Skill based Subject -3 Business law	5	25	75	100	3	3
	3	CP-5	15BCC53P	Core Practical- V Computer Applications Practical - V (VBA)	5	40	60	100	3	4
	3	EL-1	ELE1	ELECTIVE -I	5	25	75	100	3	4
	6	ALC3	BALC3	Advanced Learner Course – Paper 3	0	0	100	100	3	2

	3	C-12	15BCC63A	Core -XII E-Commerce	5	25	75	100	3	4
	3	CP-6	15BCC63P	Core Practical-VI-Computer Application Practical VI - SPSS	5	40	60	100	3	4
6	3	CPV- 13	15BCC63V	Core -XIII Project and Viva-voce	5	20	80	100	3	4
	4	SB-4	15BCC6ZD	Skill Based Subject -4 Business Ethics	5	25	75	100	3	3
	3	EL-2	ELE2	Elective -II	5	25	75	100	3	4
	3	EL-3	ELE3	Elective -III	5	25	75	100	3	4
	6	ALC4	BALC4	Advanced Learner Course - Paper 4	0	0	100	100	3	2
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Elective	Sub Code	Subject
	15BCC5EA	Principles of Auditing
Elective-I	15BCC5EB	Brand Management
	15BCC5EC	Financial and Investment Management
	15BCC6EA	Logistics and Supply chain management
Elective-II	15BCC6EB	Entrepreneurial Development
	15BCC6EC	Micro Finance
	15BCC6ED	Indian Stock Market
Elective-III	15BCC6EE	Financial Markets & Institutions
	15BCC6EF	Management Information System

# ADVANCE LEARNER COURSE

Semester	Sub Code	Subject
	15BOM3LA	Banking Theory and Practices in India
Ш	15BOM3LB	International Business Environment
111	15BOM3LC	Accounting Theory
	15BOM3LD	Marketing Research
	15BOM4LA	Financial Institutions, Instruments & Markets
137	15BOM4LB	International Marketing
IV	15BOM4LC	Strategic Financial Management
	15BOM4LD	Advertising Management
	15BOM5LA	International Finance
V	15BOM5LB	Foreign Trade and Politics
V	15BOM5LC	International Finance
	15BOM5LD	Sales Management
	15BOM6LA	International Trade
X/T	15BOM6LB	International Finance
VI	15BOM6LC	Financial Institutions, Instruments & Markets
	15BOM6LD	International Marketing

## FUNDAMENTALS OF ACCOUNTANCY-I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC13A	Financial Accounting-I	4			4	Core-1

#### Semester-I

## **Objective:**

1. The student should have understood the concepts and conventions of accounting.

## UNIT -I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

## UNIT - II

Final accounts of a sole trader with adjustments –Errors and rectification.

## UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

## UNIT - IV

Accounting for consignments and Joint ventures.

## UNIT - V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet.

## **Text Book:**

1. **N.Vinayakam, P.L.Mani, K.L.Nagarajan**– Principles of Accountancy, S.Chand & Company Ltd

## **Reference books:**

- 1. R.L.Gupta, V.K.Gupta, M.C.Shukla-Financial Accounting—Sultanchand & sons.
- 2. K.L.Narang, S.N.Maheswari Advanced Accountancy Kalyani publishers.

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#### **FUNDAMENTAL OF COMPUTERS**

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC13B	Fundamental of	4			4	Core-1
	Computers					

#### Semester-I

## **Objective:**

1. The students should have the basic computer knowledge.

#### UNIT-I

Introduction: History of Computer - Parts of Computer System - Hardware Devices - Software - Operating System - Examples of Operating systems - Computer Networking - Visual Editor.

## **UNIT-II**

Microsoft Work - Microsoft Excel - Microsoft PowerPoint - Microsoft Access

#### **UNIT-III**

Introduction to Multimedia – Images – Sound -Video Desktop Publishing Basics – Page layout Programs – Text Generation – Graphics for DTP - Print Production – Data Communication – Computer Networking Basics – Local Area Networking Technology and Networking Topology – Wide Area Networking Technology and Routing – Protocols and Layering – Networking Devices.

## **UNIT-IV**

 $Introduction \ to \ Internet - Working \ of \ Internet - Internet \ Services - Internet \ Addressing - E-Mail \ Basics- \ Web \ Development \ Tools- \ Introduction \ to \ HTML$ 

## **UNIT-V**

Information System – Management Information concepts – Planning Issues and the MIS - Organizing Issues and the MIS - Control Issues and the MIS – Decision Support Systems - Programming languages - Low Level languages Basics – Data Objects, Variables and Constants – Data Types – Tamil Word Processors – Tamil Web Browsers and Web Pages- Tamil E-Mail.

## **Text book:**

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

## **Reference Books:**

- **1. Ron Mansfield,** "Working in Microsoft Office", Tata Mcgraw Hill, 1997.
- 2. Linda Tway, Sapphiro Pacific Lajolla, "Multimedia in Action", Academic Press, 1995.

# **Computer Applications: Practical - I (Ms Office)**

Subject Code
Subject Title
Lectul@ctilretori@utori@utori@actilParactil@areditCredit Type Type

15BCC13B
Core Practical-I Computer
Applications: Practical - I (Ms
Office)

CP-I

Semester-I

## **Objective:**

1. The students should have the basic computer knowledge.

## MS Word

## A. Text manipulation

- i. Change the font size and type, Aligning and justification of text
- ii. Underlining the text, Indenting the text
- iii. Prepare a Bio-data
- iv. Prepare a Letter
- B. Usage the numbering, bullets, footer and headers
  - i. Usage of spell checks and find and replace
  - i. Prepare a document in newspaper format
  - ii. Prepare a document with bullets, footers and headers

## C. Tables and manipulations

Creation, Insertion, Deletion (Columns and Rows) and usage of Auto format

Create a calendar and auto format it

- i. Create a mark sheet-using table iii. Picture insertion and alignment
- ii. Prepare a greetings Card
- D. Mail merge application

## **MS Excel**

- i. Usage of formulas and built-in functions
- ii. Describe the type of functions
- iii. File manipulations
- iv. Data sorting
- v. Worksheet preparation
- vi. Mark sheet preparation
- vii. Pay slip preparation
- viii. Electric bill preparation
- ix. drawing graphs
- x. Macros

**MS PowerPoint:** Prepare a presentation of your Department.

## **QUANTITATIVE TECHNIQUES I**

#### SEMESTER-I

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC1AA	QUANTITATIVE	4			4	AL I
	TECHNIQUES I					

**Objectives:** This Paper enables the students to learn about the managerial concepts like decision making, optimization etc.

#### **UNIT-I**

Definition of O.R -Applications of O.R -Limitations of O.R - Formulation of Linear Programming Problem -Graphical Solutions of LP.P : Feasible solution -Unbounded solution - Infeasible solution - Simple Problems only.

## **UNIT-II**

Transportation problem: Introduction -Balanced Transportation Problems -North West Corner Rule -Least Cost Method -Vogel's Approximation Method -Unbalanced Transportation Problems - Simple Problems Only .

#### **UNIT-III**

Assignment problem: Balanced Assignment Problems -Hungarian Assignment method - Unbalanced Assignment Problems -Maximization case in Assignment Problem-Traveling Salesman Problem -Simple Problems only.

#### **UNIT-IV**

Game Theory: The Maximin-Minimax Principle - Concept of Pure and Mixed Strategies - Solving  $2 \times 2$  matrix with and without saddle point -  $2 \times n$  -  $m \times 2$  games.

## **UNIT-V**

CPM: Basic Components -Rules of Network construction- Network representation - simple problems -Critical Path Analysis - Backward pass - Forward pass - Computation - PERT Network - Standard Deviation -Variance -Simple Problems only .

#### TEXT BOOKS

1. Manmohan, P.K. Gupta, Kanthiswarup, "Operations Research", S. Chand & Sons - 1997.

#### REFERENCE BOOKS

- 1. Hamdy A Taha "Operations Research", Pearson Education, 7th Edition, 2002
- 2. P.K. Gupta, D.S. Hira, "Problems in Operations Research", S. Chand Publications.

# FOUNDATION COURSE ENVIRONMENTAL STUDIES

Subject Code Subject Title Lecture Tutorial Practical Credit Type
15BGEIFA Environmental Studies 2 FCA

#### Semester -I

## **Objective:**

1. To study an availability of Resources and Environmental Ethics.

#### **UNIT I**

Multi Displinary Nature of environmental studies: Definition –Scope and importance- need for public awareness-natural recourses: introduction-renewable and non-renewable recourses-Forest Recourses-Water recourses-mineral recourses-food resources-land recourses-Role of an individual in conservation of natural resources.

#### **UNIT II**

Eco systems: Concept of an ecosystems-ecosystem degradation-Resource utilization-structure and functions of an ecosystem-Procedures, consumers and decomposers-energy flow in the ecosystem-food chains, food webs and ecological pyramids.

## **UNIT III**

Environmental Pollution: Definition-Causes, effects and control measures – solid waste management-role of individual in pollution prevention- Disaster management- Floods-Earthquakes-cyclones-landslides.

## **UNIT IV**

Social issues and the environment - From unsustainable development - urban problems related to energy - water conservation, rain water harvesting- watershed management - Resettlement and Rehabilitation of people, its problems and concerns

## **UNIT V**

Environment ethics – climate change – global warming – acid rain – ozone layer depletion – nuclear accidents – wasteland reclamation – consumerism and wasteland reclamation – environment protection act – ( air , water, wildlife and forest ) – public awareness.

#### Text book:

1. Erach Bharucha - Environmental Studies.

#### **Reference Books:**

- 1. Agarwal KC, Environmental Biology, Nidi Publishing Ltd.Bikaner, 2001.
- 2. Jadhav H and Bhosale VM, Environmental Protection and Laws Himalaya Publishing House, Delhi, 1995.

## FUNDAMENTALS OF ACCOUNTANCY – II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC23A	<b>Fundamentals Of</b>	6			4	Core -III
	Accountancy-II					

## **Semester-II**

# **Objectives:**

1. To enable the students to learn the functional aspects of Accounting.

#### Unit I

Depreciation Accounts-definition, causes, needs- All Methods.

## **Unit II**

Single Entry system Accounts- Methods of Calculation of Profit.

#### Unit III

Branch-objects, types, accounting system, wholesale branch system, independent branches and foreign branches and Departmental Accounts- need, advantages, methods and techniques, departmentalization of expenses and inter departmental transfers.

## **Unit IV**

Royalty Accounts (EXCLUDING SUB-LEASE).

## Unit V

Hire-purchase and installment purchase system; Meaning of hire-purchase contract; Legal provision regarding hire-purchase contract; Accounting records for goods of substantial sale values, and accounting records for goods of small values; Installment purchase system; After sales service.

#### **Text book:**

1. R.L. Gupta and M. Radhaswamy - Advanced Accountancy-Sultan Chand & Sons. New Delhi.

#### **Reference books:**

- 1. **S.N.Maheswari**, Introduction to Accounting- Vikas Publishing House, NewDelhi.
- **2.** M.C.Shukla, T.S.Grewal and S.C. Gupta-Advanced Accounts -S.Chand and Company Ltd., New Delhi.

# COMPUTER APPLICATIONS PRACTICALS – II TALLY PRACTICAL

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC23P	<b>Tally Practical</b>	5			4	CP-II

# **Semester -II**

# **Objective:**

1. To adequate knowledge with accounting concepts through practical method.

# **Tally Practical**

1. Create a company With VAT options.

2. Create Single ledgers under appropriate predefined groups

Cash a/c	Computer sales a/c
Buildings a/c	Machinery a/c
Furniture a/c	Commission received a/c
Printer purchase a/c	Commission paid a/c
Rent received a/c	Salary a/c
Rent paid a/c	Indian bank a/c
Wages a/c	Sales returns a/c
Capital a/c	Depreciation a/c
Purchase returns a/c	

3. Create Multiple Ledgers under appropriate predefined groups	₹
Started Business with	2, 50,000
Purchase machinery on credit from Ramesh	50,000
Bought Furniture for cash	25,000
Sold goods to Anand	22,500
Goods returned by Anand	2,500
Bought goods for cash	25,000
Goods sold for cash	50,000
Cash Received from Anand	10,000
Paid Advertisement	5000
Cash paid to Ramesh	20,000
Cash withdrawn from Bank	50,000
Cash withdrawn for personal use	6,250
Paid Salary	15,000
Paid Rent	2500

4. Create Vouchers for the following:	₹
Sold goods to Selvam on credit	1, 700
Paid wages	85
Received Commission	70
Sold goods to Kannan for cash	200
Cash Sales	500
Paid Rent	250
Salaries	2500
Bought goods for Cash From Somu	1,700

5. The following balances are extracted from the books of Kautilya & Co, on 31st march 2012. You are required to make the necessary closing entries and prepare Trading and Profit & Loss a/c and Balance sheet as on that date:

	₹		₹
Opening stock	2,250	Bills Receivable	500
Purchase	25,000	Sales	19,500
Wages	1,500	Bills Payable	1,400
Insurance	9,825	Creditors	550
Capital	15,000	Sundry debtors	8,950
Carriage inwards	725	Carriage outwards	400
Commission (Dr)	350	Interest on capital	400
Stationery	650	Return inwards	225
Commission (Cr)	250	Return outwards	200
Trade Expenses	500	Office Expenses	100
Cash in hand	2,375	Cash at Bank	225
Rent & Taxes	550	Closing Stock	12, 500

6.The Following are the balances of Dinesh on 31cDec 1996:

	₹		₹
Opening Stock	6,200	Sales	82,920
Buildings	34,000	Capital	24,000
Furniture	2,000	Bank Loan	6,000
Purchases	42,400	Sundry Creditors	9,840
Salaries	4,400	Return Outward	840
Rent	1,200	Interest	260
Misc.Expenses	1,000	Dividend	220
Postage	560	Stationery	520

Wages	10,400	Freight on purchase	1,120
Carriage on sales	1,600	Repairs	1,800
Sundry Debtors	12,000	Bad debts	240
Cash in hand	2,600	Return Inward	2,040

Value of Stock on 31.12.96 was ₹ 5, 960 Prepare Profit& Loss A/c and Balance Sheet.

# **7.** Enter the following details comment upon the short-term solvency position of the company: ₹

Working capital	205,60,492
Cash	14,500
Bank	18,500
Debtors	5,18,260
Creditors	4,29,337
Sales	5,15,252
Purchases	4,33,310
Stock	1,25,982

Net profit...?

# **8.** Find out the Quick Ratio from the following Balance Sheet

Preference Share Capital	2,00,000	Goodwill	20,000
Equity Share Capital	3,00,000	Plant & Machinery	1,70,000
Reserves & Surplus	50,000	Land & Buildings	2,30,000
Sundry Creditors	40,000	Sundry Debtors	50,000
Bills Payable	20,000	Stock	30,000
Outstanding Expenses	5,000	Cash in hand	40,000
Cash at Bank	30,000	Bills Receivables	45,000
	6,15,000		6,15,000

9. From the following Details of Ram, Prepare Trading & Profit & Loss A/c for the year ended 31st December as that date. Consider the adjustments shown below.

Purchases	4,20,000	-
Sales	-	4,80,000
Sales Returns	6,000	-
Purchases Returns	-	7740
Stock at 1st January	1,20,000	-
Provision for Bad Debts on 1st Jan	-	960
Rates	7,200	-
Telephone	1,200	-
Furniture & Fittings	48,000	-
Van	36,000	-
Debtors	11,760	-
Creditors	-	8,400
Bad Debts	240	-
Capital	-	214800
Cash at Bank	3,600	-
Drawings	21,600	-
Salaries	36,000	-
Advertisement	5,000	-
Sundry Income	-	5,000
Adjustments:		
1. Closing Stock at 31st December	1,44,000.	
2. Accrued Salaries 6,000.		
3. Prepaid Expenses		
Advertisement 1000 Rates	600	
5. Telephone A/c outstanding 270	)	

## 10..Create bill wise details from the following

Ravi commenced business with a capital of Rs 2,00,000

Purchased goods from kumar & Co 15,000 Paid in three instalments within 5 days

Purchased goods for cash 8000

Sold goods to Ratna & co 20,000 amount to be paid in two installment

Sold goods for cash for Rs .5000

Received cash from ratna & co 75000

Paid to kumar & co 7500 Sold goods for cash 5000

11.Interest Calculations

Cash deposited in Scotia bank Rs 1,00,000

Sold goods to Ganesh Rs 25,000

31-12- cash deposited at Scotia bank Rs 50,000

Sold goods to Ganesh 50,000

Interest parameters rate 14% per 365 days year

12. Compute Net working Turnover ratio from the following details.

Cash at Bank 90,000

Preliminary Expenses 22,500

Debtors 1,30,000

Stock 1,15,000

Creditors 57,500

Bills Payable 25,000

Prepaid Expenses 10,000

Interest accrued on Investment 30,000

Income tax payable 42,500

Sales 15,00,000

# QUANTITATIVE TECHNIQUES II

## **SEMESTER-II**

Subject	Subject Title	Lecture	Tutorial	Practical	Credit	Type
Code						
15BCC1AB	QUANTITATIVE	5			4	AL 2
	TECHNIQUES II					

## **Objective:**

On successful completion of this subject the students should have understanding various mathematical applications in industries & Decision making for real time environment.

#### UNIT-I

Definition of O.R -Applications of O.R -Limitations of O.R - Formulation of Linear Programming Problem -Graphical Solutions of LP.P : Feasible solution -Unbounded solution - Infeasible solution - Simple Problems only.

## UNIT- II

Transportation problem: Introduction -Balanced Transportation Problems -North West Corner Rule -Least Cost Method -Vogel's Approximation Method -Unbalanced Transportation Problems - Simple Problems Only .

#### **UNIT-III**

Assignment problem: Balanced Assignment Problems -Hungarian Assignment method - Unbalanced Assignment Problems -Maximization case in Assignment Problem -Traveling Salesman Problem -Simple Problems only.

## **UNIT-IV**

Game Theory: The Maximin-Minimax Principle - Concept of Pure and Mixed Strategies - Solving  $2 \times 2$  matrix with and without saddle point -  $2 \times n$  -  $m \times 2$  games.

## **UNIT-V**

CPM: Basic Components -Rules of Network construction - Network representation - simple problems -Critical Path Analysis - Backward pass - Forward pass - Computation - PERT Network - Standard Deviation -Variance -Simple Problems only .

## **TEXT BOOKS**

1. Manmohan, P.K. Gupta, Kanthiswarup, "Operations Research", S. Chand & Sons - 1997.

#### REFERENCE BOOKS

- 1. Hamdy A Taha "Operations Research", Pearson Education, 7th Edition, 2002
- 2. P.K. Gupta, D.S. Hira, "Problems in Operations Research", S. Chand Publications.

#### **HUMAN RIGHTS**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BGE2FB	<b>Human Rights</b>	2			2	FCB

## **Semester-II**

## **Objective:**

1. The students understood the concepts of National Human Rights Commission.

## **UNIT-I**

Definition of Human Rights – Nature, Content, Legitimacy and Priority – Theories on Human Rights – Historical Development of Human Rights.

#### UNIT-II

 $International\ Human\ Rights-Prescription\ and\ Enforcement\ up to\ World\ War\ II-Human\ Rights\ and\ the\ U\ .N\ .O.-Universal\ Declaration\ of\ Human\ Rights$ 

## **UNIT-III**

Human Rights Declarations –U.N. Human Rights Declarations –U.N. Human Commissioner-Fundamental Rights in the Indian Constitution – Directive Principles of State Policy –Fundamental Duties –National Human Rights Commission.

#### **UNIT-IV**

International Covenant on Civil and Political Rights – International Covenant on Economic, Social and Cultural Rights and Optional -Protocol.

## **UNIT-V**

Contemporary Issues on Human Rights: Children's Rights – Women's Rights – Dalit's Rights – Bonded Labour and Wages – Refugees – Capital Punishment.

#### **Text Books:**

1. International Bill of Human Rights, Amnesty International Publication, 1988.

## **Reference books:**

- **1. Maurice Cranston-** What is Human Rights.
- 2. Desai, A.R. Violation of Democratic Rights in India

#### **HUMAN RESOURCE MANAGEMENT**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC33A	<b>Human Resource Management</b>	5			4	Core-1V

#### **Semester-III**

# **Objectives:**

1. To understand the nature of human resources and its significance to the organization.

#### Unit I:

Definition – Objectives – Functions - evolution and growth of HRM– qualities of a good HR manager – changing roles of a HR Manager – problems and challenges of a HR manager. HRM-Significance.

## **Unit II:**

Definitions of human resource planning – objectives – steps in human resources planning – dealing with surplus and deficient man power - Job Analysis, Human Resource Planning, Recruitment, Selection, Placement and Induction. Performance and Potential Appraisal, Merit Rating.

## **Unit III:**

Recruitment and selection – objectives of recruitment – sources – internal and external recruitment – application blank – testing – interviews.

## **Unit IV:**

 $Training \ and \ development-principles \ of \ training-assessment \ of \ training \ needs-on \ the \ job \ training \ methods-evaluation \ of \ effectiveness \ of \ training \ programmes.$ 

# Unit V:

Performance appraisal – process – methods of performance appraisal – appraisal counseling – Motivation process – theories of motivation – managing grievances and discipline.

## **Text Book:**

- 1. Aswathappa, Human Resource Management, Tata Mc Graw Hill Publishing company. Reference Books:
  - 1. **Tripathi** Personnel Management, Sultan Chand & Sons, New Delhi, 2000
  - 2. L M Prasad, Human Resource Management, Sultan Chand & Sons, New Delhi, 2005

#### PRINCIPLES AND PRACTICES OF COST ACCOUNTING

	Subject Title	Lecture	Tutorial	Practical	Credit	Type
Subject Code 15BCC33B	<b>Principles And Practices</b>	6			4	Core-V
	of Cost Accounting					

#### **Semester-III**

## **Objective:**

1. To provide adequate knowledge on Cost Accounting principles and practices

## Unit I

Definition, scope and nature of cost accounting - cost concepts - classification - objectives and advantages - demerits of cost accounting - methods and techniques - different between cost and financial accounting - cost unit-cost centers - cost sheets.

#### Unit-II

Material purchase control, level, aspects, need and essentials of materials control. Stores control- EOQ- stores records - ABC analysis-Pricing of issue of materials (FIFO, LIFO, HIFO, Simple average method, weighted average method)

## **Unit-III**

Labour cost - Computation and control. Time keeping - Methods of wage payment - Time rate and Piece rate system - Payroll procedures - Idle time and over time - Labour turnover.

#### **Unit-IV**

Overheads - Classification, Allocation, Apportionment and Absorption. Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) - Machine Hour Rate.

# Unit -V

Methods of costing: - Job costing, Contract Costing, Process costing (normal loss, abnormal loss and gain only)-Operating costing.

## **Text book:**

1. **Jain S.P. and Narang K.L** - Cost Accounting.

#### **Reference books:**

- **1. R.S.N. Pillai and V. Bagavathi-**"Cost Accounting" S. Chand and Company Ltd., New Delhi Edn. 2006.
- 2. Reddy and Murthy- Cost Accounting.

#### INTERNET AND WEB DESIGNING

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC33C	<b>Internet and Web</b>	5			4	Core-V
	Designing					

#### Semester-III

## **Objectives:**

1. To provides skills to develop web pages with the help of Hyper Text Markup Language **UNIT I** 

Introduction – Understanding the Internet -A tour of the Internet – Hardware requirements – Software requirements-Internet service provider – Internet addressing –Introduction to HTML –Web publishing.

#### UNIT II

Internet Standards – Introduction to WWW – WWW Architecture – SMTP – POP3 – File Transfer Protocol - Overview of HTTP, HTTP request – response — Generation of dynamic web pages.

## **UNIT III**

Markup Language (HTML): Introduction to HTML and HTML5 - Formatting and Fonts - Commenting Code - Anchors - Backgrounds - Images - Hyperlinks - Lists - Tables - Frames - HTML Forms.

#### **UNIT IV**

Building Executing HTML Documents, Formatting and Aligning Text, Tags, Working with Images, Fonts, Creating Tables, Working with Frames and Building Forms.

## UNIT V

Cascading Style Sheet (CSS): The need for CSS, Introduction to CSS – Basic syntax and structure - Inline Styles – Embedding Style Sheets - Linking External Style Sheets – Backgrounds – Manipulating text - Margins and Padding - Positioning using CSS.

## **Text book:**

1. Hahn Harley,"The Internet Complete reference", 2nd Edition, 1997

## **Reference books:**

- 1. Young Marget Leiving, "The Complete Reference Internet" Millenium Edition Second Edition, 2002
- **2. Holzner Steven**, HTML Black Book, Dream Tech Press(2000).

# Semester-III Core Practical III - Computer Applications Practical -III (Tally II)

Subject Code Subject Title

		Lecture	Tutorial	Practical	Credit	Type
15BCM43P	Core Practical II - Computer Applications Practical -II (Tally II)	5			4	CP-II

## **Cost Center**

- 1. Create cost centers project A &B project Bunder primary cost category and record the following transaction in the books of TATA trading company:
  - (a) On 07-09-2014, purchased cement worth Rs.150000/-from ultra tech cement ltd.That will be shared equally between project A and project B.A credit period of 30days was provided.
  - (b) Record a transaction on 09-09-2014 for the purchase of steel worth Rs.450000 from Embed enterprises. Allocate Rs.50000 to project A and project B. A credit period of 45 days was allowed.
- 2. Create cost centers Bangalore and Pune under primary cost category and record the following transactions in the books of Universal Co. Limited.
  - (a) On 05-10-2014, purchased done worth rs.2, 50,000/-from Hindustan Unilever Ltd. That will be shared equally between Bangalore and Pune.
- (b) Record a transaction on 09-10-2014 for the purchase worth Rs.6, 00,000 from Hindustan Unilever Ltd. Allocate rs.250000 to Bangalore and the rest to Pune. A credit period of 45 days was allowed.
  - (c) On 18-10-2014, record a transaction for the sale to Super Technologies for Rs.15, 75,000-of which 1200000 would be allocated to Bangalore branch and the rest to Pune.
- (d) On 22-10-2014, one more sales entry was made for 1600000 to Super Technologies of which 1000000 was allocated to Pune branch and the rest to Bangalore.

## Tally ERP

3. M/S Kishore Associates is a sales tax practicing firm and owned by Mr.Pravin & Mr. Prakash is their accountant. The firm uses Tally. ERP 9 to record their business transactions.

Kindly guide Mr.Prakash in creating the above mentioned company in Tally. ERP 9 with the name of his firm creating a user account for Mr.Prakash giving owner rights. Mr.Pravin is very much concerned about the data security and that is why he decides to adopt the following password policy:

- Minimum length of password should be 8 with at least 2 alphabets, 1 number and one specialist character in it.
- Users need to change password on first login.
- Users should be provided the rights to change their passwords.

After setting password policy in Tally.ERP9, create up the above a suitable password for Mr.Prakash.

Help Mr.Prakash record the following transactions and complete the steps as mentioned:

- 1. Received rs.10000 in cash from National Enterprises on 22-11-2014 against audit services provided.
- 2. Received rs.16000 in cash from Pooja Infrastructures, a construction company on 27-11-2014 against audit services provided.
- 3. Paid rs.1500 in cash to and general stores on 03-12-2014 for stationary expenses.
- 4. Deposited rs.18000 on 08-12-2014 in the Kodak bank account of the firm.
- 5. Paid rs.2700 against electricity bill to Mumbai suburban electricity supply using a cheque.
- 6. E- Mailed the balance sheet in excel format to Mr.sudhir at <a href="mailto:sudhir\_1607\_2022@gmail.com">sudhir\_1607\_2022@gmail.com</a>.
- 7. Export all the master in XML format with file name masters 1.xml to "D:/dataBackup"
- 8. Export transaction in XML format with file name transactions 1.xml to "D:/dataBackup"
- 9. Create a new company "copy of M/S Pravin associates" with security control enabled.
- 10. Import the two file masters 1.xml and transactions 1.xml in this new company.
- 4. Mahesh is one of the partners in karma marketing .His work keeps him way from the office many times, however he wants to know his business details even while travelling.
  - 1. He wants to check his daily purchases, payments that are approaching, overdue receivables, orders outstanding and daily deposits into bank.

- 2. Enable his mail id <a href="mailto:mahesh@karmamarketing.com">mahesh@karmamarketing.com</a> as a tally. NET users with owner's rights.
- 3. Mr. Mahesh also wants to view the stock which is not getting sold for the last 60 days.

#### **INVENTORY**

- 5. Record the following vouchers in the books of Universal Company Ltd.
  - •04-04-2014 Withdrawn Rs.20, 000 from bank of India and transferred to Petty cash book.
  - •08-04-2014 paid 2,000 from petty cash for buying stationary for office.
  - •15-04-2014 made purchase from ultra tech cement Ltd. worth Rs.45, 000.
  - •19-04-2014 issued cheque to ultra tech cement ltd for Rs.45, 000.
  - •21-04-2014 sold goods worth of rs.75, 000 to civic center association.
  - •25-04-2014 received a cheque from civic center associations for rs.75, 000 .The save was deposited in the bank on the same date.
  - •30-04-2014 paid staff salary of Rs.9800 from petty cash.
- 6. Record the following vouchers in the books of TEXMO Trading Co.Pvt.Ltd.
  - 02-04-2014 Withdraw rs.10000 from bank of Baroda and transferred to petty cash book.
  - 05-04-2014 paid 1000 from petty cash for office expenses.
  - 11-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.33000.
  - 13-04-2014 issued cheque to Hindustan Unilever Ltd for Rs.20000.
  - 14-04-2014 made purchase from Hindustan Unilever Ltd. worth Rs.26000.
  - 18-04-2014 issued cheque of Rs.38000 to Hindustan Unilever Ltd.
  - 21-04-2014 sold goods worth of rs.90000 to Tahuraa Traders Pvt.Ltd.
  - 22-04-2014 received a cheque from Tahuraa Traders Pvt.Ltd.for Rs.75000. The same was
    deposited in the bank on the same date.
  - 23-04-2014 sold goods worth of Rs.85000 to Tahuraa Traders Pvt. Ltd.
  - 25-04-2014 received a cheque from Tahurra Traders Pvt.Ltd for Rs.75000. The same was deposited in the bank on the same date.
  - 30-04-2014 paid staff salary of Rs.7200 from petty cash.

## **PAY ROLL**

# 7. **COMPUTE: 1. on Earning Total**

From amount	Amount up to	Slab type	Value basis
	5000	Percentage	10
5000	10000	Percentage	15
10000		percentage	20

In the above examples, the head would be computed on all earning total (all heads of types earnings for employees), as follows:

- For amount up to 5000-10%
- For amount above 5000 but up to 10000-15%
- For amount above 100000-20%

#### **ECONOMICS FOR BUSINESS**

#### **Semester-III**

<b>Subject Code</b>	<b>Subject Title</b>	Lecture	Tutorial	Practical	Credit	Type
15BCC33C	<b>Economics for Business</b>	4			4	Core-V

## **Objectives:**

1. The students should be well versed in the field of Economics and Business Management.

#### **UNIT-I**

Definition, Nature and Scope of Business Economics, - Micro-economics and macroeconomics. Economics and decision - making. Uses and significance of Economics in business. Role and responsibilities of business economists.

## **UNIT-II.**

Demand Analysis – Meaning, Determinants of Demand - Law of Demand, Elasticity of Demand – Price income and Cross demand – Demand Estimation and Demand Forecasting – Demand Distinctions

## **UNIT-III**

Production function. Law of Variable Proportions - Law of Supply- Elasticity of Supply-Measurement of Elasticity of Supply.

## **UNIT-IV**

Costs of Production - Short run and long run costs- Economies of Scale- Cost estimation and cost forecasting- Breakeven analysis- Pricing under various Market Forms- Perfect competition, Monopoly, Monopolistic Competition, Oligopoly- Price Discrimination.

## **UNIT-V**

Pricing Strategies and Methods- Cost Plus Pricing - Marginal Cost Pricing- Price Leadership-Transfer Pricing- Seasonal Pricing- Cyclical Pricing.

## **Text Book:**

1. **D. Salvatore-** Managerial Economics, McGraw Hill, New Delhi.

## **Reference Books:**

- **1. P.L.Mehta,** Managerial Economics –Analysis, Problems and Cases, Sultan Chand and Sons, New Delhi.
- **2. Varshney and Maheshwari,** Managerial Economics Sultan Chand and Sons, New Delhi.

#### **COMPANY LAW**

#### Semester III

Subject Code	Subject Title	Lectur	Tutorial	Practical	Credit	Type
		e				
15BCC3ZA	<b>Company Law</b>	3			3	SB-I

#### **Objectives:**

The students understand the significant provisions of the Companies Act, 2013.

## UNIT - I

Company - Definition - Characteristics - Kinds of companies - Private and public - Privileges enjoyed by a private company - Holding and subsidiary company - Government company - Foreign company . Formation of company - Preliminary contracts - Promotion - Memorandum of Association - Contents - Alteration of memorandum - Doctrine of ultra vires. Articles of Association - Content of articles - Alteration of articles - Doctrine of constructive notice and indoor management

#### UNIT - II

Prospectus - Introduction - Prospectus—Meaning and Role - Issue of securities by the company - Powers of SEBI - Document containing offer of securities for sale to be deemed prospectus - Matters to be stated in the Prospectus - Variation in terms of contract or objects in prospectus - Offer of sale of shares by certain members of company - Public offers of securities to be in dematerialized form - Advertisement of Prospectus - Shelf Prospectus - Red herring prospectus - Issue of application forms for securities - Liability for mis-statement in Prospectus.

#### UNIT - III

Concept of capital - Shares - Variation of shareholders rights -Voting rights of a member -Further issue of Capital - Conversion of shares into stock Alteration of share capital -Reduction of the share capital -Reduction vs. diminution - Issue of shares at a discount - Issue of sweat equity - Issue of securities at a premium - Share certificate - Calls on shares - Transfer of securities.

## **UNIT - IV**

Meetings - Introduction - Maintenance of registers and Annual General Meeting - Calling of Extraordinary General Meeting - Powers of Company Law Board / Tribunal - Class Meetings - Procedure for Convening and conduct of General Meetings - Notice of Meeting - Special and Ordinary Business - Quorum Voting and the right to demand a poll - Proxies - Resolution - Postal Ballot - Minutes - Maintenance and inspection of documents in electronic form - Report on annual general meeting - Applicability of this Chapter to One Person Company - Meeting of Debenture holders - Company Law in a Computerized Environment.

#### UNIT -v

 $Winding\ up-Meaning,\ Modes\ of\ Winding\ up-Compulsory\ Winding\ up\ by\ the\ court-voluntary\ Winding\ up-Types\ of\ Voluntary\ Winding\ up-Meaning,\ Modes\ of\ Winding\ up-Winding\ up\ Subject\ to\ Supervision\ of\ the\ court-Consequences\ of\ Winding\ up(General).$ 

#### **Text Book:**

1. N.D.Kapoor, "Company Law", Sultan Chand & Sons, 10<sup>th</sup> revised edition, Reprint 2002

#### **Reference Book:**

- 1 M.C.Shukla and S.S.Gulshan, "Principles of Company Law", S.Chand & Co.Publications.
- 2 Dr.T.P.Ghosh, "Company Law".

## MANAGEMENT ACCOUNTING

#### Semester-IV

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC43A	Management Accounting	6			4	Core-VII

## **Objectives:**

1. The students to acquire the concepts and techniques of management accounting.

#### **UNIT-I**

Management Accounting: Meaning, Definition, Nature, Objectives, Scope and Functions of Management Accounting, Management Accounting and Financial Accounting, Management and Cost Accounting; Utility of Management Accounting, Role of Management Accounting in decision making;

#### **UNIT-II**

Financial statement analysis-objectives of analysis of financial statement tools of financial statement analysis Multi –step income statement, Horizontal analysis, Common sized analysis, Trend analysis, Analytical Balance Sheet.

## **UNIT-III**

Statement of Ratio Analysis Comparative Statements, Common size statements, and Trend analysis. Ratio analysis: Meaning of Ratios, Classification of Ratios, Profitability ratios, Turnover ratios, Liquidity ratios, Solvency ratios; Calculation and interpretation of the ratios; Advantage of Ratio Analysis; Limitations of Accounting Ratios.

#### **UNIT-IV**

Funds flow and cash flow statement meaning of fund flow statement -Uses of fund flow statement, Funds Flow Statement and Income Statement. Preparation of Funds Flow Statement. B. Meaning of Cash flow statement- Preparation of Cash Flow Statement. Difference between Cash Flow Analysis and Funds Flow Analysis. Utility of Cash flow Analysis. Limitations of Cash Flow Analysis.

#### **UNIT-V**

Working capital Management concept and definition of working capital – Determination of Working capital – Assessment of Working Capital needs – Study of components of working capital, such as cash management, accounts receivable management and inventory management.

## **Text Books:**

1. **Reddy & Murthy**, Management Accounting, Margham Publications, Chennai, 2005.

## **Reference books:**

- 1. **Dr. S.N.Maheswari,** Management Accounting, Sultan Chand & Sons, New Delhi, 2002
- 2. M Y Khan & P K Jain, Management Accounting, Tata McGraw-Hill, New Delhi

#### **EXECUTIVE BUSINESS COMMUNICATION**

#### Semester-IV

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC43B	<b>Executive Business</b>	6			4	Core-
	Communication					VIII

## **Objectives:**

1. To develop the written and oral business communication skills

## UNIT – I

Business Correspondence – Need – Functions – Kinds of Business Letters – Essentials of an Effective Business Letter (Layout) - communication process - Communication Barriers

#### UNIT – II

Business Enquiries and Replies – Credit and Status Enquiries – Compliance and adjustments – Collection Letters – Sales Letters – Agency Correspondence and Goodwill Letters – Import and export correspondence.

## UNIT - III

Application for employment – References – Testimonials – Letters of appointment – Confirmation – Promotion – Retrenchment and resignation

## UNIT - IV

 $Intra-organizational\ business\ communication-Memorandum-Notices-Circulars-Orders-Staff\ suggestions\ and\ complaints-Correspondence\ with\ regional\ and\ Branch\ offices-Agenda\ and\ minutes-Annual\ Report\ - Report\ Writing-Kinds\ of\ Reports-Tables\ and\ graphic\ presentation-Internal\ and\ External\ Communications\ .$ 

#### UNIT - V

Application letter- preparation of resume- Interviews: meaning, objectives & types. Modern Forms of Communication: Fax - e-mail – Video Conferencing - Internet - Websites and their use in Business.

## **Text book:**

- 1. **Rajendra Pal & Korlahalli,** Business Communication, Sultan Chand & Co', New Delhi. **References Books**:
  - 1. Pillai and Bhagawathi, Business Correspondence.
  - 2. Agarwal A.N, Business English and Correspondence.

# **Core Practical II - Computer Applications Practical -II (Tally III)**

## **Semester-IV**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC43P	Core Practical II - Computer			6	4	Core-
	Applications Practical -II (Tally III)					VIII

# Tally ERP – III

- 1. How do you print cheque from Tally ERP 9?
- 2. Report Generating from tally to Excel or HTML
- 3. Generate Outstanding Due to others from Tally ERP 9.
- 4. Monthly Sales tax computation & Return Generation.
- 5. Back up & Restore of tally data
- 6. TDS/TCS Certificate Generation.
- 7. Create Memorandum Voucher & Create Optional Vouchers.

## PRINCIPLES OF MANAGEMENT

#### **Semester-IV**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC4AD	<b>Principles Of Management</b>	6			4	AL4

## **Objectives:**

To understand the tools and techniques of management applied in the art of business decisions.

## **UNIT-I**

Management: Importance - Definition - Nature and Scope of Management process - Role and Functions of a Manager - Levels of Management- contribution of F.W.Taylor – Henry Fayol – Mc Gregor and Peter F.Drucker.

## UNIT -II

Planning: Nature - Importance - Forms - Types - Steps in Planning - Objectives - Policies - Procedures and Methods - Nature and Types of Policies - Decision-making - Process of Decision-making - Types of Decision.

## **UNIT-III**

Organizing: Types of Organizations – Organization Structure - Span of Control and Committees - Departmentalization - Informal Organization.

Co-ordination - Need - Type and Techniques Problems in Coordination - Impact of Coordination Requisites for excellent Co-ordination

## UNIT -IV

Controlling - Meaning and Importance of controlling- Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.

## UNIT -V

Communication – process – types – barriers- Management in Future - Management Challenges. Impact of changes on the Future Managers - Meeting Challenges.

## **Text book:**

1. **Dinkar Pagare-** Business Management.

## **Reference books:**

- 1. **L.M. Prasad-**Principles of Management.
- 2. **C.B. Gupta -** Business Management.

## BANKING LAW AND PRACTICE

#### **Semester-IV**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC4ZB	<b>Banking Law And Practice</b>	4			3	SB-II

## **Objectives**

1. To acquaint the students with the basic knowledge of law relating to banking operation.

#### **UNIT-I**

Bank – Classification, types of banks and their functions and Services - Commercial Banks – Universal Banking - Central Bank – Credit control measures - EXIM Bank – Deposit Insurance and Credit Guarantee Corporation..

## **UNIT-II**

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E-Banking - ATM cards, Debit Cards, Personal Identification Number - Online enquiry and Update facility – Electronic Fund Transfer - Electronic Clearing System.

#### UNIT-III

Opening of an account - Types of Deposit Account - Types of customers ( Individuals , Firms, Trusts and Companies ) - Importance of Customer relations - Customer grievances

## **UNIT-IV**

Principles of Lending - Types of Borrowings - Precautions to be taken by a banker.

#### **UNIT-V**

E-Banking – Internet Banking – Telephone Banking – Mobile Banking – ATMs – Cash Machine – Electronic Money - Electronic Fund Transfer System (EFT) – Indian Financial Network – Customer Grievances Redressal and Ombudsman

## **Text Book:**

1. S.N.Maheshwari: Banking Law Theory and Practice, Kalyani Publishers, New Delhi, 2005

## **Reference Books:**

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- 1. Parameshwaran.R -Indian Banking, 4th Edition, S.Chand and Co, New Delhi.
- 2. Dr.G.Gurusamy: Banking Theory Law and Practice, Vijay Nicolas Imprints (P) Ltd.

#### CORPORATE ACCOUNTING

#### Semester-V

Subject Code Subject Title Lecture Tutorial Practical Credit Type 15BCC53A Corporate Accounting 5 4 Core-9

# **Objectives:**

1. To be aware on the Corporate Accounting in conformity with the provisions of the Companies Act.

## UNIT – I

Issue of shares: Par, Premium and Discount - Forfeiture - Reissue - Surrender of Shares-Right Issue - Underwriting.

## UNIT - II

Redemption of Preference Shares- Debentures – Issue – Redemption: Sinking Fund Method.

## UNIT – III

Final Accounts of Companies - Calculation of Managerial Remuneration.

## UNIT – IV

Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

## UNIT - V

Liquidation of Companies - Statement of Affairs -Deficiency account.

## **Text Book:**

1. Shukla and Grewal - Advanced Accountancy, Sultan Chand & Sons.

#### **Reference Books:**

- 1. R.L. Gupta and radhaswamy- Advanced Accountancy–Sultan Chand & Sons.
- 2. Jain and Narang, Advanced Accountancy, Kalyani Publishers.

## INCOME TAX – LAW AND PRACTICE

#### Semester-V

Subject Code	Subject Title	Lecture	Tutorial	<b>Practical</b>	Credit	Type
15BCC53B	Income Tax - Law and	5			4	Core-10
	Practice					

## **Objectives:**

1. To Study a governmental activities must be financed by taxation.

#### UNIT – I

Basic concepts – Assesses – person – previous year – assessment year – Income – Casual income – Gross total income – Total income - Exempted income. – Rate of Income Tax – Due dates for filing – Types of Returns – Basics of E-filing.

## UNIT—II

Heads of income – income under salaries – definition, features – computation of salary income – PF– allowances – perquisites – other items included in salary – deductions under salary – tax – rebate, relief – Tax Deducted at Source & Tax collected at source.

#### UNIT—III

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – net annual value – deductions – let out and self –occupied houses.

## UNIT - IV

Definition of business and profession - Profits and gains of business and profession — income chargeable under profits and gains - Income from capital gains -basis of charge -short and long term capital gains.

## UNIT - V

Income from other sources - Set off and Carry forward of losses - Computation of Tax liability- Income Tax authorities and their Powers.

## **Text Book:**

1. Reddy & Reddy, Income tax -Marghum publications.

#### **Reference Books:**

- 1. T.T.Gaur&Narang, Income tax- Kalyani publishers.
- 2. DinakarPagare Income tax –Law & Practice, Sultan Chand & Sons.

# MICRO SOFT EXCEL WITH VBA VISUAL BASIC APPLICATIONS (THEORY) Semester-V

Subject Code Subject Title Lecture Tutorial Practical Credit Type
15BCC53C Micro Soft Excel with 5 4 Core-11
VBA Visual Basic
Applications(Theory)

# **Objective:**

1. To learn to design and develop Windows-based business applications using Visual Basic.

## UNIT - I

Introduction - Finance insights - Excel solutions - Advance Excel functions and procedures - Accessing functions in Excel - Mathematical functions - Statistical functions - Goal Seek - Auditing tools.

#### UNIT - II

Introduction to VBA - Advantage of mastering VBA - Object-oriented aspects of VBA - Writing VBA macros - Communicating between macros and the spreadsheet - Writing VRB user-defined functions - Manipulating arrays in VBA - Expected value and variance - functions with array inputs - Portfolio variance function with array inputs.

## UNIT - III

Portfolio optimization - Portfolio mean and variance - Risk-return representation of portfolios - Using solver to find efficient points - Generating efficient frontier - Combining risk-free and risk.

## UNIT - IV

Asset pricing - The single-index model - Estimating beta coefficient - The capital asset pricing model - Variance-covariance matrices.

#### UNIT – V

Interest rate models - Vasiceks term structure model - CIR term structure model - Applying Excel on concept of time - value of money issues - Applying Excel on financial statement – issues - Applying Excel on capital budgeting - policy issues - Capital budgeting techniques - Cash flow estimation.

## **Reference Book:**

1. Jackson M., and Staunton M. Advanced Modeling in Finance Using Excel and VRA, Wiley.

## MS EXCEL WITH VBA

- 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
- 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
- 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
- 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
- 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline
- 6. Using What-If analysis in Excel perform Data Table and Goal Seek Features.
- 7. Create, assign and protect a macro in Excel.
- 8. Prepare a program that loops through all charts on a sheet and changes each chart to a pie chart where the other program changes some properties of the first chart.
- 9. Create a histogram in Excel VBA.
- 10. Perform Msgbox and Inputbox function in Excel VBA.

#### **BUSINESS LAW**

#### **Semester-v**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC5ZC	<b>Business Law</b>	5			3	Skill
						<b>Based III</b>

## **Objectives:**

1. To enlighten the students' knowledge on Companies Act.

## UNIT – I

Law – Meaning – Law of Contract – Indian Contract Act-1872 – Formation -Essential elements of Valid Contract — Terms of contract – Offer and Acceptance Considerations.

# UNIT – II

Types of Contracts – Breach of Contract

## UNIT - III

The India Partnership Act, 1932with Amendments: General Nature of Partnership Deed–Rights and duties of partners – Registration and dissolution of a firm.

## UNIT - IV

Law of Sales – Sales of Goods Act 1930 – Sales Vs Agreement to Sell-Conditions and Warranties – Transfer of property – Finder of lostgoods – Performance of Contract of Sale – Rights of an unpaid seller

## UNIT - V

Special Contracts – Bailment – Guarantees – Contract of agency – Types – Rights – Duties of Principal and agent – Termination of Agency.

## **Text Book:**

1. N.D Kapoor, "Business Law", Sultan Chand & Sons, New Delhi – 2005.

## **Reference Books:**

- 2. R.S.N Pillai &Bhagavathi, "Business Law", New Delhi 2005.
- 3. M.R Sreenivasan, "Business Law", Margham Publications.

## MS EXCEL WITH VBA

Semester-v

Subject Code Subject Title Lecture Tutorial Practical Credit Type 15BCC53P Ms Excel With VBA 5 4 CP-5

- 1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
- 2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
- 3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
- 4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
- 5. Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline
- 6. Using What-If analysis in Excel perform Data Table and Goal Seek Features.
- 7. Create, assign and protect a macro in Excel.
- 8. Prepare a program that loops through all charts on a sheet and changes each chart to a pie chart where the other program changes some properties of the first chart.
- 9. Create a histogram in Excel VBA.
- 10. Perform Msgbox and Inputbox function in Excel VBA.
- 11. Find the prime number using Excel VBA.
- 12. Sort numbers using Excel VBA.

#### E-COMMERCE

#### Semester-VI

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	<b>Practical</b>	Credit	Type
15BCC63A	E-Commerce	5			4	Core-12

# **Objectives:**

1. Create a portfolio of the steps required to start-up an on-line business e.g. Consultant fees, hardware and software fees, license fees, etc.

#### UNIT I

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

#### UNIT II

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

#### UNIT III

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.

#### **UNIT IV**

Intelligent Agents- Definition and capabilities-limitation of agents-security-web based marketing-search engines and directory registration-online advertisement-Portable and info mechanics-website design issue.

#### UNIT V

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card -Risk .

#### **Text Book:**

1. Bharat Bhasker Electronic Commerce", Tata Mc Graw Hill Publishing Co Ltd.

- 1. Ravi Kalakota&Andrew "Frontiers of Electronic Commerce", Dorling Kindersley Pvt.Ltd.
- **2**. **Daniel Minoli** "Web Commerce Technology Handbook", Tata McGraw Hill Publishing, New Delhi.

# **Computer Application Practical SPSS**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC63P	Computer Application	5			4	Cp-6
	Practical SPSS					

**1.** Weight of babies (kg) below 6 months taken from a hospital record is given below. Calculate Mean, Medium, and Mode, Standard Deviation and Coefficient of Skewness and kurtosis.

3.0	4.5	4.3	2.5	3.5	2.5	4.0	4.5	6.5	5.0
4.0	5.0	4.1	4.2	4.3	4.5	3.3	3.5	3.6	5.3
5.4	5.5	5.5	5.7	5.8	5.6	5.8	5.9	6.0	3.4
6.1	6.2	6.3	5.5	6.3	6.3	7.0	4.0	3.4	5.0

2.The table below shows the hours of relief provide by to analgesic drugs in 15 patients suffering from arthritis. Is there any evidence that one drug provides longer relief than the other?

Drug A	3.0	2.00	3.6	2.6	7.4	3.00	16	7.00	3.3	2.00	6.8	8.5	7.00	8.00
Drug <b>B</b>	3.5	3.5	5.7	2.4	9.9	4.00	18.7	6.6	4.5	4.00	9.1	1.8	8.5	7.5

Null Hypothesis: Drug A and B provides similar relief

3) The fallowing data on blood sugar level (MG/100 ML) are obtained from a clinical lab. Analyse the variance between groups and find the effectiveness of the herbs on blood sugar level.

Normal	Diabetic	Herb 1	Herb 2
96.00	180.00	180.00	120.00
100.00	225.00	190.00	130.00
111.0	260.00	185.00	130.00
98.00	250.00	190.00	135.00
106.00	265.00	180.00	136.00
105.00	280.00	170.00	140.00

Null hypothesis: The group means are equal to one another

4) Find out correlation coefficient for the variables, age (years) and systolic blood pressure (mmHg) in man.

Age	56	42	60	50	54	49	39	62	65	70	40	53	35	38	39	37	70
BP	160	130	125	135	145	115	140	120	140	160	126	145	118	120	123	138	160

Before going into SPSS, it is important to propose a null hypothesis and alternate hypothesis.

# Null Hypothesis: (H<sub>0</sub>) there is no correlation between age and systolic blood pressure.

Videocon – CD	Videocon Music	Not Applicable	Nos	2	18	36
Player	Systems					

Alternate hypothesis: (HA) there is correlation between age and systolic blood pressure.

# 5. From the followings prepare the Inventory.

Stock	Cost	Warehouse	Onsite	Total Qty	Total Value	Retail Price
Computer						
HCL	17500	1	4	5 Nos	87500	21500
ACER	17100	0	4	4 Nos	68400	24785
Accessories						
CD ROM Disk 100s	450	0	5	5 Box	2250	500
Dust Covers	35	2	8	10 Nos	350	40
USB Pen Drive	1200	0	10	10 Nos	12500	1600
Wireless Keyboard	490	10	15	25 Nos	12250	700
Wireless Mouse	250	10	10	20 Nos	5000	430
Printer						
HP Printer	8200	0	7	7 Nos	57400	9500
Laser Printer	8100	0	5	5 Nos	40500	9850
Total	l	_1		I	286150	

# 6. From the followings prepare payroll

Capital = Rs.10, 00,000

Mano = Rs.5, 00,000

Krish = Rs.2, 00,000

Raghul = Rs.3, 00,000

Deposited into UCO Bank Rs 10,000

**Employee Groups** 

Manager	Staffs	supervisors	Workers
Ram	Vivek	Guru	Feroz
Arun	Karthik	Babu	Raju
	Madhan	Thomas	Gokul
		Prabhu	sanjay

Pay head	manager	staffs	supervisors	Workers
Basic salary(on attendance per	Rs 100	RS 80	RS 75	RS.50
day)				
House rent allowance(HRA)(As				
computer value )				
<1000 2%				
1000to3000 3%				
<3000 5%				
Dearness allowance(DA)(flat				
rate)(per month)Rs 100				
Provident fund (PF)(as user				
delined value)Rs.50				

# ATTENDENCE

Name	No of Days	Name	On attendance	Name	No of Days
Ram	23days	Guru	30 days	Feroz	31days
Arun	31days	Babu	29 days	Rraju	27 days
Vivek	28 days	Thomas	27 days	Gokul	10 days
Karthik	30days	Prabhu	26 days	Sanjay	31 days
Madhan	29 days	Feroz	31 days		

# **PROJECT WORK**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC63V	Project Work	5			4	CPV-13

- 1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary were in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.
- 2) CIA Marks Distribution: A minimum of two reviews have to be done, one at the time finalizing the questionnaire/ identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. T

he guide will give the marks for CIA as per the norms stated below:

First Review	05 Marks
Second Review	05 Marks
Work Diary	10 Marks

20Marks

3) End Semester Examination: The evaluation for the end semester examination should be as per the norms given below:

External Examiner 30 Marks
Internal Examiner 30 Marks
Viva-Voce Examination 20 Marks

(Jointly given by the external and internal examiner)

80 Marks

#### **BUSINESS ETHICS**

#### **Semeter-VI**

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC6ZD	<b>Business Ethics</b>	5			3	<b>SB-IV</b>

# **Objectives:**

1. To make the students to understand about the ethic prevailing in the business.

#### **UNIT I**

Business ethics; Definition & nature, Characteristics of ethical problems in management Ethical theories; Causes of unethical behavior; Ethical abuses; Work ethic

# **UNIT - II**

Management of Ethics - Ethics analysis [ Hosmer model ]; Steps/ considerations in resolving ethical dilemma; Ethics in practice - professional ethics for functional managers - Comparative ethical behavior of managers - Code of ethics - Competitiveness, organizational size, profitability and ethics - Cost of ethics in Corporate ethics evaluation.

# UNIT - III

Social Responsibility of Business - Big Business and society Business and ecological environmental issues in the Indian context.

## **UNIT IV**

Ethics, Culture and values: importance of culture in organizations - Indian ethics and value systems - Model of management on the Indian social political environment - Indian heritage in production and consumption.

#### **UNIT V**

Business ethics - Relevance of values in management - Holistic approach foe managers in decision making - Ethical management - Role of organizational culture in ethics - structure of ethics management - ethics committee

#### **Text Book:**

1.Saroj Kumar by Business Ethics

- 1. Larue Tone Hosmer, Richard D. Irwin Inc by "The Ethics of Management".
- 2. Joseph A. Petrick and John F. Quinn, "Management Ethics integrity at work".

# PRINCIPLES OF AUDITING ELECTIVE I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC5EA	Principles of Auditing	5			4	Elective -I

# **Objectives:**

To familiarize the students with the principles of Auditing.

#### UNIT – I

Introduction – definition of audit – objectives of audit – classification of audit – internal audit – periodical audit – continuous audit – interim audit – balance sheet audit – internal check – internal control – procedure of audit – audit program me – test check.

# UNIT - II

Vouching of cash transactions, trading transactions personal and impersonal ledgers – valuation and verification of assets and liabilities.

#### UNIT - III

Depreciation - Meaning - Causes - Methods - Auditors duties regarding depreciation - Reserves - Classification of reserves - Secret reserves - Auditors duties regarding secret reserves.

# UNIT - IV

Audit of limited companies – share capital audit – share transfer audit – appointment, Qualification rights and liabilities of company auditors – audit reports.

# UNIT - V

Divisible profits and Dividends – Investigations – Audit of computerized Accounting.

#### **Text Book:**

1. **Spicer and Pegler** by Practical Auditing.

- 1.**B.N. Tandon, S.Sudharsanam** by Principles of Auditing-S.Chand& Co.
- 2. V.K. Batra and K.C Bagarrta Text Book of Auditing by-TMH.

# BRAND MANAGEMENT ELECTIVE I

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC5EB	<b>Brand Management</b>	5			4	<b>Elective I</b>

# **Objective:**

To teach the importance of brand and its impacts among the customers

#### UNIT-I

Basic understanding of brands – concepts and process – significance of a brand –brand mark and trade mark – different types of brand – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

#### UNIT-II

Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building.

#### **UNIT-III**

Branding impact on buyers – competitors, Brand loyalty – loyalty programmes –brand equity – role of brand manager – Interrelations with manufacturing, marketing, finance, purchase and R & D – brand audit.

#### UNIT --IV

Planning and implementing brand marketing programs- choosing brand elements to build brand equity - options and tactics for brand elements - designing marketing programs to build brand equity - product strategy- pricing strategy - channel strategy- Integrating marketing communications - leveraging secondary brand knowledge.

#### UNIT-V

Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding. Designing and implementing branding strategies.

#### **Text Books:**

1. **Kevinlane Keller** –Brand Management

- 1. Kevin Lane Keller "Strategic brand Management", Person Education, New Delhi, 2003.
- 2. LanBatey by Asian Branding "A great way to fly", Prentice Hall of India, Singapore 2002.

# FINANCIAL AND INVESTMENT MANAGEMENT ELECTIVE I

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	<b>Practical</b>	Credit	Type
15BCC5EC	Financial and Investment	5			4	Elective I
	Management					

# **Objectives:**

To acquire working skills in the evaluation of investment proposals and to choose the best investment alternatives.

#### Unit-I

Nature and Scope of Financial Management – Objectives - Importance – Financial Decision – Role and Function of Financial Manager – Financial Methods and areas of Management – Relationship between risk and return – Liquidity Vs profitability – Financial Forecasting – Time vale of money.

#### **Unit-II**

Capital budgeting – Techniques.

#### **Unit-III**

Leverage-Dividend Policy – Meaning – Factors determining dividend policy – Theories – MM Hypothesis, Walter Hypothesis.

#### **Unit-IV**

Nature, Meaning and Scope of investment – Importance of investment - Factors influencing investment-Investment Media – Investment Process, Investment alternatives: Bonds – Preference and Equity Shares - Mutual Funds - Capital Market.

# **Unit-V**

Stock Market in India - Legal control of Sock Exchanges - SEBI and its role, guidance – NSE – OTCEI - Recent trends, Portfolio Analysis – Scope – Markowitz theory- Sharpe Ideal Index - Efficient Frontier Portfolio Selection - Types of Portfolio.

#### **Text Book:**

1. ShasiK.Gupta,R.K.Sharma, Financial Management", Kalyani Publishers.

- 1. Prasanna Chandra "Financial Management (Theory & Practice)", Tata Mc Graw Ltd
- 2. **M.Y. Khan and P.K.Jain** "Financial Management (Text & Problems)", Tata Mc Graw Hill Publishing Co.Ltd, 5<sup>th</sup> Edition, 2007.

# LOGISTICS AND SUPPLY CHAIN MANAGEMENT ELECTIVE II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC6EA	<b>Logistics And Supply</b>	5			4	Elective II
	Chain Management					

# **Objectives:**

To create awareness about the supply chain activities taken in order to deliver the goods.

#### Unit - I

Logistics Management: Origin and Definition – Types of Logistics – Logistics Management – Ware House Management – Automation and Outsourcing - Customer Service and Logistics Management – A Perspective - Concepts in Logistics and Physical Distribution - Distribution and Inventory

#### Unit - II

Types of Inventory Control - Demand Forecasting - Warehousing and Stores Management - Routing - Transportation Management - Some Commercial Aspects in Distribution Management - Codification - Distribution Channel Management - Distribution Resource Planning (DRP) - Logistics in 21st Century

#### Unit - III

Supply Chain Management: Introduction and Development- Nature and Concept - Importance of Supply Chain - Value Chain - Components of Supply Chain - The Need for Supply Chain - Understanding the Supply Chain Management - Participants in Supply Chain.

#### Unit - IV

Role of a Manager in Supply Chain - Supply Chain Performance Drivers - Key Enablers in Supply Chain Improvement - Inter-relation between Enablers and Levels of Supply Chain Improvement-Systems and Values of Supply Chain

## Unit - V

Aligning the Supply Chain with Business Strategy - SCOR Model –Outsourcing and 3PLs – Fourth Party Logistics – Bull Whip Effect and Supply Chain – Supply Chain Relationships – Conflict Resolution Strategies - Certifications.

# **Text Book:**

1. **Martin Christopher** by Logistics & Supply Chain Management: Creating Value-Adding Networks, FT Press.

#### **Reference Book:**

1. **G Raghuram& N Rangaraj**, Logistics and Supply Chain Management - Cases and Concepts. Mac Millan.

2. **D K Agrawal**, Supply Chain Management: Janat Shah, Text and Cases, 1st Edition, Pearson.

# ENTREPRENEURIAL DEVELOPMENT ELECTIVE II

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC6EB	Entrepreneurial	5			4	Elective II
	Development					

# **Objectives:**

To enable the students to learn the concept of Entrepreneurship

#### Unit - I

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship – function and Type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – Including self employment of women council scheme.

# Unit – II

The start-up process, Project identification – selection of the product – project formulation Evaluation – feasibility analysis, Project Report.

#### Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

#### Unit - IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC,UTI, SIPCOT – SIDBI commercial bank venture capital.

# Unit - V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital Assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import Substitution.

#### **Text Book:**

1. S.S.Khanka- Entrepreneurial Development

- 1. **C.B.Gupta and N.P.Srinivasan** by Entrepreneurial Development.
- 2. **Renu Arora &S.KI.Sood** by Fundamentals of Entrepreneurship and Small Business.

#### **MICRO FINANCE**

#### **ELECTIVE II**

<b>Subject Code</b>	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC6EC	Micro Finance	5			4	Elective II

# **Objectives:**

1. To analyzed the various reasons for the existence of MFIs, and the challenges MFI managers face.

#### **UNIT-I**

Microfinance: Meaning and Definition, concept of Micro finance and Rural poverty .Evolution and character of microfinance in India. : Present and Future.

#### **UNIT-II**

Some Innovative and Creative Microfinance Models. Legal and regulatory framework. Major Micro Finance Institutions.(MFIs).SHG; Monitoring and Evaluation Findings. Emerging issues.

#### **UNIT-III**

Impact assessments and Social Assessments of MFIs; Loan Disbursement and repayment. Risk Management in Microfinance, Delinquency management in microfinance, Operational aspects of microfinance. Micro finance and sustainability -Microfinance as a Tool for Development. Reasons for establishment of Regional Rural Banks (RRBs), Meaning — Objectives - Organization and Management - Functions of - Progress - performance and problems - Difference between and Commercial banks.

#### **UNIT-IV**

Principles of cooperation, Evolution of cooperative credit system. Meaning, objectives, organization, functions, different intermediaries credit cooperative sector;

# **UNIT-V**

Regulatory framework of MFIs in Reserve Bank of India and its policy and functions in Rural Banking - National Bank for Agriculture and Rural Development (NABARD) and its role in RuralDevelopment. Financial Inclusion. Priority sector lending.

#### **Text Book:**

1. Micro finance-prospective and operation-Macmillan India-IIBF

- 1. Micro finance in India-P Arunachalam-Serials publications
- 2. Micro finance and Rural development in India-B P Nanda, S k Dash, JRath

# INDIAN STOCK MARKETS ELECTIVE – III

Subject Code	Subject Title	Lecture	Tutorial	Practical	Credit	Type
15BCC6ED	Indian Stock Markets	5			4	Elective III

# **Objectives:**

1. To introduce the basic concepts, functions and processes of Indian Stock Markets.  ${\bf UNIT~I}$ 

Stock Exchange-Meaning and Functions – World's Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organization Structure-Mode of Organization-Membership-Stock Exchange Traders – Stock Exchange Trading-Jobbers Vs. Brokers-Stock Exchange Dealings-Trading of Securities.

#### **UNIT II**

Stock Exchange Regulatory Framework-Under the SEBI Act, BSCC Act, Defense of India Rule, Capital Issues Control Act 1947, Securities Contract Act 1956, Securities Contracts Rules 1957 – Profile of Indian Stock Exchanges-BSE,NSE, etc., - Restructuring Indian Stock Exchanges-Demutualization.

#### **UNIT III**

Listing-Meaning, Characteristics, Steps, Legal provisions, Benefits, Consequences of Non-Listing – Listing conditions of BSE and NSE – Delisting – Insider Trading – Speculation-Speculation Vs. Gambling-Investors Vs Speculators – Investor Protection.

#### **UNIT IV**

SEBI-Functions and working - SEBI measures for primary market and secondary market  $\mbox{\bf UNIT}~\mbox{\bf V}$ 

Internet Stock Trading-Meaning and features-Current Scenario- Different trading systems - Regulating Internet Stock Trading-IPOs on the Internet-e-IPO – E-commerce Act and Internet Stock Trading – Stock Index Futures – DEMAT and Trading Accounts.

#### **Text Book:**

**1.L.M.Bhole,** Financial Institutions and Markets: Tata McGraw – Hill Publishing Ltd.

#### **BOOKS FOR REFERENCE**

- 1. Dr.S.Gurusamy, Financial Services and Markets: Vijay Nicole Imprints (P) Ltd,
- **2.** M.Y.Khan, Financial Services: Tata Mc Graw-Hill Publishing Company Limited.

#### FINANCIAL MARKETS AND INSTITUTIONS

# **ELECTIVE – III**

Subject Code Subject Title Lecture Tutorial Practical Credit Type
15BCC6EF Financial Markets and Institutions

Lecture Tutorial Practical Credit Type
4 Elective III

#### **Objectives:**

1. Identify and evaluate the role symmetric versus asymmetric information plays in the structure and operation of the financial system information.

#### **UNIT I**

Financial Markets –An Overview –Money Market –Call Money Market –Commercial Paper Market –Commercial Bill Market Certificate of Deposit (CD) Market –Treasury Bill Market Government or Gilt-edged Securities Market.

#### **UNIT II**

Capital Market—An Overview —Capital Market Instruments —Capital Market Reforms —New Issue Market(NIM) —Dept Market —Foreign Exchange Market —Derivatives Market.

#### **UNIT III**

Financial Services Institutions –Clearing corporation of India Limited (CCIL) –Credit Rating and Information Services of India Limited (CRISIL) –Discount and Finance House of India Limited (DFHIL).

#### **UNIT IV**

Investment Information and Credit Rating Agency of India Limited (Icra) –Over the Counter Exchange of India (OTCEI) –National Securities Depository Limited (NSDL) –Securities Trading Corporation of India Limited (STCI).

# **UNIT V**

Financial Institutions –Money Market Institutions –Capital Market Institutions–National Housing Bank–Functions and working –Export-Import(EXIM) Bank of India –NABARD.

#### **Books for Reference:**

- 1. Financial Institutions and Markets, L.M. Bhole, Tata McGraw Hill Publishing Company Limited.
- 2. Financial Instruments and Services, NaliniPravaTripathy, PrenticeHall of India.

#### MANAGEMENT INFORMATION SYSTEM

#### **ELECTIVE – III**

Subject Code Subject Title Lecture Tutorial Practical Credit Type
15BCC6EG Management 5 4 Elective III
Information System

### **Objectives:**

1. To know the Integration of Business Information through Computers.

#### Unit I

Management Information System: Meaning – Features – Requisites of an effective MIS – MIS Model – Components –Subsystems of an MIS – Role and Importance – Corporate Planning for MIS – Growth of MIS in an Organisation - Centralisation Vs. Decentralisation of MIS. support – Limitations of MIS.

#### **Unit II**

System Concepts – Elements of a System- Characteristics of a system - Types of System- Categories of Information System – System Development Life Cycle – System Enhancement.

#### **Unit III**

Information Systems in Business and Management: Transaction Processing System: Information Repeating and Executive Information System DSS, A1, MIS.

#### **Unit IV**

Database Management Systems –Types and Data source, Data sources Structure – Client Server Architectures Networks – Business Process Re–Engineering [BPR].

#### Unit V

Functional Management Information System : Financial – Accounting – Marketing-Production – Human resource – Business Process Outsourcing.

- **1. Olson,** "Management Information System", Gorden B. Davis & Margrethe Mc Graw Hill Publishing, New Delhi.
- **2 Dr. S.P. Rajagopalan,** "Management Information System", Margham Publications, Chennai, 2006.