

**RATHINAM COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
COIMBATORE-21.**

B.Com (CA) DEGREE COURSE

SCHEME OF EXAMINATION: CBCS PATTERN

**(APPLICABLE TO STUDENTS ADMITTED FROM THE ACADEMIC YEAR 2013 –
2014)**

Part	Study Components	Ins. hrs/ week	Examinations				Credit
			Dur.Hrs	CIA	ESE	Total	
SEMESTER-I							
I	Language-I	6	3	25	75	100	4
II	English-I	6	3	25	75	100	4
III	Core I-Principles of Accountancy- I	4	3	25	75	100	4
III	Core II- Introduction to Information Technology	4	3	25	75	100	4
III	Allied Paper I-Mathematics for Business	4	3	25	75	100	3
III	Core III-Computer Applications: Practical-I (MSWord, MS Excel,	4	3	40	60	100	3
IV	Environmental Studies *	2	3	-	50	50	2
SEMESTER-II							
I	Language – II	6	3	25	75	100	4
II	English – II	6	3	25	75	100	4
III	Core- IV Principles of Accountancy – II	6	3	25	75	100	4
III	Allied Paper II-Statistical Methods – Allied	6	3	25	75	100	3
III	Core – V- Computer Applications Practical – II (MSPowerPoint & MS Access)	4	3	40	60	100	3
IV	Value Education – Human rights – II*	2	3	-	50	50	2

SEMESTER-III							
III	Core- VI- Marketing Management	5	3	25	75	100	4
III	Core – VII Enterprise Resource Planning- TALLY ERP	5	3	25	75	100	4
III	Core – VIII- Principles and Practices of Cost Accounting	6	3	25	75	100	4
III	Allied Paper III-Economics for Business	5	3	25	75	100	3
III	Core – X- Computer Applications Practical – III - TALLY)	4	3	40	60	100	3
IV	Skill based Subject –I – Company Law	3	3	25	75	100	3
IV	Tamil @ / Advanced Tamil *(or)Non-major Elective–I : Yoga for Human Excellence * / Women’s Rights * Constitution of India *	2	3	-	50	50	2
SEMESTER-IV							
III	Core – XI-Management Accounting	6	3	25	75	100	4
III	Core – XII- Internet Applications in Business	5	3	25	75	100	4
III	Core -XIII Executive Business Communication	4	3	25	75	100	3
IV	Skill Based Subject – 2- Banking – Law & Practice	5	3	25	75	100	3
III	Allied Paper – VI- Principles of Management	4	3	25	75	100	3
III	Core- XIV- Computer Application Practical – IV (Internet)	4	3	40	60	100	3
IV	Industrial Training report@	-	-	20	80	100	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness*	2	3	50	-	50	2

SEMESTER-V							
III	Core- XV- Corporate Accounting	5	3	25	75	100	4
III	Core – XVI- Income Tax Law and Practices	4	3	25	75	100	4
III	Core –XVII- E-Commerce	5	3	25	75	100	4
III	Core- XVIII- Java Programming	4	3	25	75	100	3
III	Core- XIX- Computer Application Practical – V (Java)	4	3	40	60	100	3
III	Skill based Subject-3 – Business law	3	3	25	75	100	3
IV	Elective – I	3	3	25	75	100	3
	Placement Training	2	-	-	-	-	-
SEMESTER-VI							
III	Core- XX- Web Design Technology	5	3	25	75	100	4
III	Elective – II	5	3	25	75	100	4
III	Elective – III	5	3	25	75	100	4
III	Core- XXI- Computer Applications Practical – VI (Web Technology)	4	3	40	60	100	3
IV	Core- XXII- Project Work	6	3	20	80	100	4
III	Skill based Subject -4 Business Ethics	3	3	25	75	100	3
V	Extension Activities **	-	-	50		50	2
IV	Placement Training	2	-	-	-	-	-
	Total			-	-	3950	140

Note

* No Internal Examinations only External Examinations

** No External Examinations only Internals Examinations

@ Vocational Industrial Training

List of Elective Papers

Elective-I	A	Principles of Auditing
	B	Brand Management
	C	Financial and Investment Management
Elective-II	A	Logistics and Supply chain management
	B	Entrepreneurial Development
	C	Micro Finance
Elective-III	A	Indian Stock Market
	B	Financial Markets & Institutions
	C	Management Information System

PRINCIPLES OF ACCOUNTANCY – I

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT I

Fundamentals of Book-keeping – Accounting Concepts and Conventions - Journal – Ledger – Subsidiary books – Trial balance

UNIT II

Final accounts of sole trader with adjustments – Errors and Rectification

UNIT III

Bills 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 – Accounts of Professionals

Note: Distribution of Marks between Problem and theory shall be 80% and 20%

REFERENCE BOOKS

1. T.S.Grewal, “**Introduction to Accountancy**”, S.Chand & Company Ltd., 1st Edition, Reprint 2006.
2. S.R.N.Pillai & Bhagavathi, “**Introduction to Accountancy**”, S.Chand & Company Ltd, New Delhi, 1st Edition, 2006.
3. K.L.Jain & Narang, “**Advanced Accountancy (Vol – I)**”, 7th Revised Edition, 2008.
4. N.Vinayakam, P.L.Mani, K.L.Nagarajan, “**Principles of Accountancy**”, S.Chand & Company Ltd.

5. Reddy & Moorty, “**Financial Accounting**”, S.Chand & Company Ltd, Revised Edition,

INTRODUCTION TO INFORMATION TECHNOLOGY

Goal: To provide basic conceptual knowledge about the computer systems and information technology

Objective: After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology

Unit – I

Hardware and Software : computer systems, importance of computers in business- data Vs information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit – II

Types of computer systems- Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, generation of computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networking: LAN-WAN.

Unit – III

Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme

Unit – IV

Operating systems: Dos, windows, UNIX, windows NT, windows98 – E-Commerce. – Mobile Commerce - Internet Extranet- E-mail and its uses-world wide websites-mobile computers.

Unit –V

System Analysis and Design, Computer Based Information System-Transaction Processing Office Automation-Management Information System-Decision Support Systems-Expert System.

Reference Books:

1. V.Rajaraman, “**Introduction to Computer**”, Prentice, Hall of India Private Limited, New Delhi, 4th Edition 2006.
2. Sunil K.Malhotra Sangita Sardana, “**Computer Application in Business**”, Kalyani Publishers, Reprint 2006.

MATHEMATICS FOR BUSINESS

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest – Discounting of Bills – True-Discount – Banker's Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions .

UNIT – V

Introduction of O.R-Meaning and Scope of O.R- limitations of O.R. Linear Programming Problem – Formulation of L.P.P – Graphical solutions of L.P.P – Problems.

Reference Books:

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers, Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram &Y.Rajan**-A Text book Business Mathematics - Himalaya Publishing House.

COMPUTER APPLICATION – PRACTICALS – I

I - MS WORD

1. Prepare an invitation for the college function using Text boxes and clip parts.
2. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
3. Prepare a Class Time Table and perform the following operations:
4. Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Demonstrate advanced word processing skills in creating and Modifying Text document
 1. Intergrate graphics
 2. Create and format Tables
 3. Utilise reference tools
 4. Apply styles in Professional and Academic contents
6. Create Mail Merge

II - MS EXCEL

1. Create and copy formulae to accomplish simple mathematical calculations
2. Create save, retrieve and print (regular and formula view) work books
3. 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.
4. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
5. 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.
6. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.

7.Prepare a Product Life Cycle which should contain the following stages: Introduction, Growth, Maturity, Saturation, Decline

FOUNDATION COURSE

ENVIRONMENTAL STUDIES

UNIT I

Multi Disiplinary 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.

Reference Books:

- 1.Environmental Studies- Erach Bharucha
- 2.Agarwal KC,2001. Environmental Biology, Nidi Publishing Ltd.Bikaner
3. Down to Earth , Center for science and environment
- 4.Jadhav H and Bhosale VM,1995 Environmental Protection and Laws – Himalaya Publishing House , Delhi
- 5.Rao MN and Datta AK.1987 Waste water treatment. Oxford and IBH Publishing Co.Pvt.Ltd

SEMESTER – II

PRINCIPLES OF ACCOUNTANCY-II

Goal: To enable the students to learn the functional aspects of Accounting

Objectives: On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Departmental Accounts , Branch accounts, Hire purchase and Installment System Single entry and Partnership

UNIT I

Depreciation- Meaning, Causes, Types of Depreciations (Change in Method Excluded) – Reserves and Provisions

UNIT II

Branch Accounts - Dependent branches - Stock and debtors system - Distinction between wholesale profit and retail profit - Independent branch (foreign branches excluded).

UNIT III

Single entry system – Net worth method and Conversion method – Self-balancing ledgers – Insurance claims, claims of stock destroyed, asset destroyed, loss of profit (Simple problems only).

UNIT IV

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price -Hire purchase and instalment - Default and repossession - Difference between Hire purchase and Instalment system.

UNIT V

Partnership firm - Admission of a partner - Retirement of a partner - Death of a partner.

Text Books

1. Advanced Accountancy- R.L. Gupta and M. Radhaswamy –Sultan Chand & Sons.,New Delhi.
2. Introduction to Accounting- S.N.Maheswari, Vikas Publishing House, NewDelhi.
3. Advanced Accounts -M.C.Shukla, T.S.Grewal and S.C. Gupta –, S.Chand and Company Ltd., New Delhi.

STATISTICAL METHODS

Goal: To enable the students to learn the Statistical methods and their applications in Commerce

Objective: On successful completion of this course the students shall enrich to solve the Statistical problems in commerce

UNIT I :

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation Measures of Central tendency – Mean, Median, Mode –simple problems.

UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

UNIT III :

Correlation –Meaning and Definition –, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation.

Regression Analysis – Regression in two variables – Uses of Regression

UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average– Seasonal Variation – Method of Simple average.

UNIT V :

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Interpolation: Binomial, Newton’s and Lagrange methods.

Reference Books:

1. Business Mathematics and Statistics by P. Navaneetham
2. Statistics by R.S.N. Pillai and V. Bagavathi
3. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor

COMPUTER APPLICATIONS PRACTICALS – II

MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of Appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions If any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three
Table must have atleast two fields with the following details: Roll Number, Name, Course, Year, College Name, University, Address, and Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and Create an invoice in form design view. 4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

MS POWERPOINT

- 1.Design presentation slides for a product of your choice. The slides must include name, brand Name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by Using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation
Should contain the following transactions: Top down, Bottom up, Zoom in and Zoom out. -The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation effects and perform the following operations: Creation of different slides, changing background color, font color using word art.

HUMAN RIGHTS

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 upto 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.
2. Human Rights, Questions and Answers, UNESCO, 1982
3. Maurice Cranston- What is Human Rights
4. Desai, A.R. - Violation of Democratic Rights in India
4. Constitutional Law-Pandey
5. Working for Justice and Human Rights Timm. R.W.

SEMESTER – III

MARKETING MANAGEMENT

Goal: To make the students to understand about the Modern marketing and other marketing concepts

Objectives: On successful completion, the students are expected to develop the capability of modern marketing techniques.

UNIT –I Introduction to Marketing –Meaning –Definition and Functions of marketing –Marketing Orientations – Role and Importance of Marketing –Classification of Markets.

UNIT –II Marketing Environment –Micro and Macro Environment (Factors affecting internal environment and external environments) Marketing segmentation –concept –benefits –bases

UNIT -III Product Development - New Product Planning and Development - Steps in new product development - Management of Product Life Cycle - Product Line – Pricing -Meaning – Objectives – Kinds of Pricing.

UNIT – IV

Channels of distribution – meaning – basic channels of distribution – selection of a suitable channel – Factors influencing selection of channel – middleman in distribution – kinds – functions – Elimination of middlemen – Arguments in favour of and against

UNIT –V

Recent trends in marketing – Promotion-Sales promotion-Advertising-Personal selling.

Reference Books:

1. Rajan Saxena –**Marketing Management.**
2. William J Stanton–**Marketing**
3. Philip Kotler –**Principles of Marketing.**
- 4 Still and Cundiff -**Marketing Management**
- 5.J.Jayasankar -**Marketing.**
- 6.Dr.C.B.Gupta and Dr.N.Rajan Nair -**Marketing Management.**
7. Dr.N.Rajan Nair, “**Marketing Management**”, Sulthan and Chand Company Limited, 3rd Revised and Enlarged Edition.

ENTREPRISE RESOURCE PLANNING- TALLY-ERP

Goal : To enable the students to acquire knowledge of Accounting practice in Tally.

Objective : On successful completion of this course, the students should get familiar with the Advantages of Tally including Multilingual Capabilities, Remote Access, Security Features and Tally.NET, VAT, CST, TDS and Service Tax.

Unit 1: Introduction to Tally: Features of Tally, Growth of Tally.ERP 9, Advantages and Salient Features of Tally.ERP 9, Security Control in Tally.ERP 9, Basis of Accounting in Tally, Rules of Accounting in tally.

Unit 2: Getting Functional with Tally, Creation, Alteration & Deletion of Company in Tally - Ledgers and Groups Creations: Creation, Alteration & Deletion in Single and Multiple Mode - Recording Transaction

Unit 3: Cost Centers: Creation, Alteration and view reports-Creation of Vouchers Types-Ledgers and Group Creation-Inventory: Stock Item, Stock Group, Stock Category, Unit of Measure.

Unit 4: VAT/CST Report generation-Cheque Printing and BRS Interest Calculation: Simple mode Interest Calculation: Advance Mode, Activation, view report - Creation of Voucher class under sales, purchase, payment Printing Reports

Unit 5: Track additional cost of purchase Bill of Materials Inventory Voucher, Reorder levels TDS and Service Tax Security Control, Tally Audit

Text Book:

1. Implementing Tally 9.ERP , A.K & K.K Nandhani, BPB Publications
2. Tally. ERP 9 in Simple Steps by Kogent Learning Solutions Inc. (23 June 2010)

Reference Book:

1. Computer Accounting with Tally 7.2 Publication - Firewall Media, New Delhi
2. Tally . Erp 9 ,Vishnu P Singh, Computech Publications Limited
3. Business Accounting Tally 9 ,Vishnu Priya Singh & Computech Publication LTD (2008)

PRINCIPLES AND PRACTICES OF COST ACCOUNTING

Goal: To provide adequate knowledge on Cost Accounting principles and practices

Objective: On successful completion, the students are expected to develop the capability of modern cost accounting techniques.

Unit I

Definition, scope and nature of cost accounting-cost concepts- classification- objectives and advantages- demerits of cost accounting- methods and techniques-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.

Unit-III

Labour cost –system of wage payment-methods of remuneration and incentive-schemes-overtime and idle time-labor turnover – types, causes and remedies

Unit-IV

Overheads-collection, classification, allocation, apportionment, absorption-recover rates-over& under absorption-cost sheet and cost reconciliation statement.

Unit –V

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

Text books

1. Cost Accounting - Jain S.P.And Narang K.L
2. “Cost Accounting” - R.S.N. Pillai and V. Bagavathi, S. Chand and Company Ltd., New Delhi Edn. 2006.
3. Cost Accounting - Reddy and Murthy
4. Cost Accounting - N. K. Prasad and V.K. Prasad
5. Cost Accounting - Saxena and Vashist
6. Cost Management Accounting and Control - Hansen/Mowen

ECONOMICS FOR BUSINESS

Goal: To make the students to understand the tools and techniques of economic analysis applied in the art of business decisions

Objectives: On successful completion of this course, the students should be well versed in the concepts, tools and principles 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. And foreign business Economics

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

Recommended Books:

1. Managerial Economics –Analysis, Problems and Cases, P.L.Mehta, SultanChand and Sons, New Delhi.
2. Managerial Economics - Varshney and Maheshwari, Sultan Chand andSons, New Delhi.
- 3.Managerial Economics – D. Salvatore, McGraw Hill, New Delhi.

COMPUTER APPLICATIONS PRACTICALS – III

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	

John & Co. a/c (purchased goods from this company), Ram agency a/c (sold goods to this Company).

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
Received 5 Chairs form Godrej & Co @	45 per Chair
Paid Godrej & Co cash for 5 chairs	
Paid Rent	250
Bought goods for Cash From Somu for	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	250
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..Mr.Ramesh book shows the following balances. Prepare Profit & Loss a/c and Balance sheet as on 31 December

Stock	15,000
Purchases	13,000
Sales	30,000
Carriage inwards	200
Salaries	5,000

Printing & stationary	800
Drawings	1,700
Sundry Debtors	18,000
Sundry creditors	2,000
Furniture	1,000
Capital	25,000
Postage & Telegram	750
Interest paid	550
Machinery	3,000
Cash	500
Loan	3,000
Closing Stock	14,000

10. 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
4. The Provision for Bad Debts to be increased to 10 % of Debtors
5. Telephone A/c outstanding 270
6. Depreciation Furniture and fittings @10 % p.a and Van @20% p.a.

11..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

12. 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

13. 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

Skill Based Subject – 1 - COMPANY LAW

Goal : To enable the students to gain adequate knowledge about company law.

Objectives: On successful completion, the students are expected to familiarize with law.

UNIT – I

Company – Definition – Characteristics – Kinds - Formation– promotion – Promoters – functions – Duties – certificate of Incorporation - Prospectus –Contents – Misstatement in prospectus.

Unit –II

Memorandum of Association – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association - Contents – Alteration of Article (Table A) – Relationship between Articles and Memorandum – Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management.

Unit –III

Directors – Qualification and Disqualification of Directors – Appointment of Directors – Removal - Director’s remuneration – Powers – Duties– Liabilities - Kinds of Shares and Debentures – Share Certificate – Form and Content – Object of Share Certificate – Rules with regard to issue of Share Certificate – Share Warrant – Procedure – Distinction between Share Certificate and Share Warrant.

Unit –IV

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting - Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Notices – Agenda – proxy – Writing of Minutes.

Unit –V

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up(General).

Reference Book:

1., “**Principles of Company Law**”, M.C.Shukla and S.S.Gulshan S.Chand & Co., Publications, 3rd Edition 2005.

2. “**Company Law**”, N.D.Kapoor, Sultan Chand & Sons,10th revised edition,Reprint 2002.

SEMESTER - IV

MANAGEMENT ACCOUNTING

Goals : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making

Objectives: After the successful completion of the course the student should have a thorough knowledge on the Management Accounting Techniques in business decision making.

Unit – I

Management Accounting – Meaning – Objective and Scope – Functions – Tools and Technique – Relationship between Management Accounting, Cost Accounting and Financial Accounting

Unit – II

Financial statement analysis – Comparative statement – Common Size Statement – Trend analysis – Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of balance sheet.

Unit – III

Capital budgeting – Methods of Capital budgeting – Working Capital – Concept – Working capital requirements and Computation – Cash flow statement – Fund flow statement

Unit – IV

Marginal Costing – Absorption costing - Break even analysis – Managerial applications of marginal costing – CVP analysis

Unit – V

Budgeting – Budgetary control – Importance – Classification of Budgets –Preparation of Master budget, Cash budget, Sales budget, Purchase budget, Material budget, Flexible budget and Zero Base Budget.

NOTE: Distribution of Marks: 20% Theory and Problems 80%

Books for Reference:

1. “Management Accounting”, **Dr.A.Murthy & Dr.S.Gurusamy.** Tata McGraw-Hill New Delhi, 2009
2. “Management Accounting”, **Dr. S.N Maheswari.** Sultan Chand & Sons New Delhi, 2004.
3. “ Cost and Management Accounting”, **S.P. Jain and KL Narang,** Kalyani Publishers, New Delhi.
4. “ Management Accounting”, **Sharma and S.K Gupta,** Kalyani Publishers, New Delhi, 2006

INTERNET APPLICATIONS IN BUSINESS

UNIT I

Internet – Intranet - Composition of Intranet - Business Applications on Intranet - Extranets
Electronic Data Interchange - Components of Electronic Data Interchange - Electronic Data
Interchange Communication Process

UNIT II

Introduction to e-business: Electronic Business - Electronic Commerce - Electronic
Commerce Models -Types of Electronic Commerce - Value Chains in Electronic Commerce - E-
Commerce in India – Internet World Wide Web - Internet Architectures - Internet Applications -
Web Based Tools for Electronic Commerce

UNIT III

Security Threats to e-business - Security Overview, Electronic Commerce Threats -
Encryption, Cryptography - Public Key and Private Key Cryptography - Digital Signatures - Digital
Certificates - Security Protocols over Public Networks: HTTP, SSL, Firewall as Security Control -
Public Key Infrastructure (PKI) for Security - Prominent Cryptographic Applications.

UNIT IV

Electronic Payment System - Concept of Money - Electronic Payment System - Types of
Electronic Payment Systems - Smart Cards and Electronic Payment Systems - Infrastructure Issues
in EPS - Electronic Fund Transfer.

UNIT V

E-Business Applications & Strategies- Business Models & Revenue Models over Internet -
Emerging Trends in e-Business - e-Governance - Digital Commerce - Mobile Commerce - Strategies
for Business over Web - Internet based Business Models.

TEXT BOOKS

1. Whitley & David E-Commerce Strategy, Technologies and Applications. Tata McGraw Hill, 2000
2. Schneider Gary P. and Perry, James.T, Electronic Commerce. Thomson Learning, 2000
3. Ravikalakota & Whinston, “Frontiers of electronic commerce”, Pearson Education Asia, 2000.
4. Parag Diwan, E-commerce – A managers guide to e-business, Excel books, Newdelhi, 2000.
5. The Internet complete reference, Harley Hahn, Tata McGraw hill Publishing, Newdelhi, 1997

EXECUTIVE BUSINESS COMMUNICATION

Goals: To develop the written and oral Business Communication Skills

Objectives: After the successful completion of the course the students must be able to communicate clearly in the day – to – day business world.

Unit - I

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

Unit - II

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

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

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

Unit - V

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

Text Books:

- 1., “Essentials of Business Communication”, **Rajendra Pal Korahill** Sultan Chand & Sons,
New Delhi, 2006.
- 2., “Business Communication”, **Ramesh, MS, & C. C Pattanshetti**, R.Chand&Co,
New Delhi, 2003.
- 3., “Effective Business Communication Concept” **Rodriquez M V**, Vikas Publishing
Company, 2003.

Skill Based Subject – 2

BANKING LAW AND PRACTICE

Goals : To enlighten the students' knowledge on Banking and Insurance Regulation Acts.

Objectives: After the successful completion of the course the student should have a thorough knowledge on Indian Banking and Insurance System and Acts pertaining to it

UNIT -1

Definition of banker & customer - features of their relationship – special relationship – general relationship - main & subsidiary functions rendered by banker to customer.

Unit -2

Opening of bank account – procedure – bank deposits – savings, fixed , current , recurring deposits- precaution taken by the banker and customer –bank pass book – Core Banking System- Unit Banking – Branch Banking

Unit - 3

Types of bank customers, account holders- procedure and precaution taken by the opening and closing of bank account- KYC.

Unit -4

Negotiable instrument – Definition - features - types of negotiable instrument – meaning & definition - (promissory note , bill of exchange , cheque) – features - types – cause of dishonor of cheque- Paying banker & collecting banker- e-banking system NEFT, RTGS, EC , A/c -mail transfer- internet & mobile banking.

Unit- 5

Loans and advances-Forms of securities – lien, pledge, hypothecation and advance against the document of title of goods – mortgage – position of surety – letter of credit .

Books Recommended:

- 1 .Banking Law and Practice in India –M.L. Tanna
2. Banking Law and Practice – Varshney
3. Modern Banking – Sayers
4. Banking Law and Practice – Sundaram & Varshney
5. Theory, Practice of Banking – Radhaswamy & Vasudevan

PRINCIPLES OF MANAGEMENT

UNIT-I

Definition of Management – Management Vs Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

UNIT-II

Planning -Meaning, Nature and Importance of Planning –Steps in Planning –Forecasting –Decision Making Process –Types of decision.

UNIT-III

Organisation –Meaning, nature and importance –Types of organization –Span of control –Delegation and Decentralization

UNIT-IV

Leadership –Styles –Motivation -Meaning –benefits –Maslow and McGregor theories. Personality - Determinants, structure, behaviour, assessment, psycho-analytical social learning, trait theories.

UNIT-V

Communication –Process –Types –Barriers -Co-ordination –Principles of Co-ordination -Control – steps in control –Essentials of effective control.

TEXT BOOK:

1. Business Management -Dinkar Pagare
2. Principles of Management-J.Jayasankar Margham Publications

COMPUTER APPLICATIONS PRACTICALS- IV
INTERNET IN BUSINESS

1. Learn how to use search engines and list some of your search results.
2. Create email and send mail with attachments
3. File tax returns through on-line (Direct Tax and Indirect Tax)
4. Visit www.data.in
5. Create “DEMAT” account
6. Visit any of the stock exchanges website and collect the information regarding share price.
7. Visit www.rbi.com and download some information.
8. Visit the website of Commerce & Industries Ministry and collect some information about the trade policy.
9. Visit a website for an online marketing and write the procedures to place an order

SUMMER INTERNSHIP PROJECT

GUIDELINES FOR THE INTERNSHIP PROGRAMME

Objective: To give optimum exposure on the practical side of Commerce and Industry.

1. Duration of the internship training is 20 days/3 weeks during the Summer Vacation which falls at the end of the 4th Semester.
2. The departments concerned will prepare on exhaustive panel of Institutions. Industries and practitioners.
3. The individual student has to identify the institution / industry / practitioners of their choice and inform the same to the HOD / Staff-in-charge.
4. The students hereafter will be called as Trainees should maintain a work diary in which the daily work done should be entered and the same should be attested by the section in-charge.
5. A detailed outline of the job to be done, sections in which they have to be attached both in the office as well as in the field, should be provided to each student.
6. The trainees should strictly adhere to the rules and regulations and office timings of the institutions to which they are attached.
7. The trainees have to obtain a certificate on successful completion of the internship from the chief executive of the organization.
8. Monitoring and inspection by staff on a regular basis.
9. Schedule of visit to be made by the staff is to be prepared by the HOD / Staff-in-charge.
10. Report writing manual and format should be prepared by the respective departments.
11. Specimen forms are to be attached wherever it is necessary.
12. Report evaluation: External Viva-Voce examination will be conducted and it may be graded as Satisfactory / Commended / Highly Commended.
13. Report should be submitted in the 5th Semester.
14. Expected outcome of the internship training is given separately.

SEMESTER – V
CORPORATE ACCOUNTING

Goals: To enable the students to be aware on the Corporate Accounting in conformity with the provisions of the Companies Act.

Objectives: After the successful completion of the course students should have a through knowledge on the accounting practice prevailing in the Corporate.

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..

Reference Books

1. Advanced Accountancy by Shukla and Grewal –Sultan Chand & Sons.
2. Advanced Accountancy by R.L. Gupta and radhaswamy –Sultan Chand & Sons.
3. Advanced Accountancy by Jain and Narang –kalyani Publishers
4. Advanced Accountancy by Arulanandam and Raman –Himalayan Publishers
5. Corporate Accounting by T.S.Reddy and A.Muruthy

INCOME TAX – LAW AND PRACTICE

UNIT – I

Basic concepts – Assessee – 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 BOOKS RECOMMENDED:

1. Income tax by Reddy & Reddy, Marghum publications.
2. Income tax by T.T.Gaur & Narang, Kalyani publishers
3. Income tax –Law & Practice by Dinakar Pagare –Sultan Chand & Sons
4. Income tax by Bhagwati Prasad –Vishnu Prakasham publication

E-COMMERCE

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 .

Reference Books

1. "Frontiers of Electronic Commerce", Ravi Kalakota & Andrew b. Whinston, Dorling Kindersley (India) Pvt.Ltd-2006
2. "Electronic Commerce", Bharat Bhasker, Tata Mc Graw Hill Publishing Co Ltd, New Delhi-2006.
- 3 "Web Commerce Technology Handbook", .Daniel Minoli, Emma Minoli Tata McGraw Hill Publishing, New Delhi.
3. E-Commerce & E-Business" Dr.C.S.Rayudu," Himalaya Publishing House, New Delhi, 2004

JAVA PROGRAMMING

Goal: Enable to create wide range of Applications and Applets using Java.

Objective: To inculcate knowledge on Java Programming concepts.

UNIT-I:

Fundamentals of Object-Oriented Programming: Object-Oriented Paradigm – Basic Concepts of Object-Oriented Programming – Benefits of Object-Oriented Programming – Application of Object-Oriented Programming. Java Evolution: History – Features – How Java differs from C and C++ – Java and Internet – Java and www – Web Browsers. Overview of Java: simple Java program – Structure – Java Tokens – Statements – Java Virtual Machine.

UNIT-II:

Constants, Variables, Data Types - Operators and Expressions – Decision Making and Branching: if, if...Else, nested if, switch: Operator - Decision Making and Looping: while, do, for – Jumps in Loops - Labeled Loops – Classes, Objects and Methods.

UNIT-III:

Arrays, Strings and Vectors – Interfaces: Multiple Inheritance – Packages: Putting Classes together – Multithreaded Programming.

UNIT-IV:

Managing Errors and Exceptions – Applet Programming – Graphics Programming.

UNIT-V:

Managing Input / Output Files in Java: Concepts of Streams- Stream Classes – Byte Stream classes – Character stream classes – Using streams – I/O Classes – File Class – I/O exceptions – Creation of files – Reading / Writing characters, Byte-Handling Primitive data Types – Random Access Files.

Reference Books:

1. THE COMPLETE REFERENCE JAVA 2 - Patrick Naughton & Hebert Scheldt,
PROGRAMMING WITH JAVA – John R. Hubbard, 2nd Edition, TMH

2. PROGRAMMING WITH JAVA – A PRIMER - E. Balagurusamy, 3rd Edition

COMPUTER APPLICATIONS PRACTICALS- V

JAVA PROGRAMMING Lab

1. Implementing Object Oriented Concepts.
2. Implementing Control Statements
3. Implementation of Interface and Package program.
4. Program to handle Built-in and User-defined Exception
5. Multithreading
6. Implementation of Collection interfaces
7. Streams Handling.
8. Applet Implementation with AWT Controls.
9. Design Client/Server application using Socket Programming
10. Implementation of JDBC & Servlets.

Skill Based Subject - III

BUSINESS LAW

Goals: To enlighten the students' knowledge on Companies Act.

Objectives: After the successful completion of the course the student should have a thorough knowledge on Formation of company, Documents required and Acts pertaining to it

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 Books:

1. “ Business Law”, **N.D Kapoor**,Sultan Chand & Sons, New Delhi – 2005
2. “Business Law”, **R.S.N Pillai & Bhagavathi** ,New Delhi – 2005

3. “ Business Law”, **M.R Sreenivasan**, Margham Publications

SEMESTER- VI

WEB DESIGN TECHNOLOGY

Goal: To make the students expertise in creating Web Page

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

Unit I

Introduction to HTML: Markup Languages – editing HTML – common tags – header – text styling – linking – images – formatting text – special characters, horizontal rules and line breaks – unordered list – nested and ordered list – tables and formatting – forms – linking – frames.

Unit II

Cascading Style Sheets:

Introduction – Inline styles – Embedded Style Sheets – Conflicting Style – Linking External Style Sheets – Positioning Elements – Backgrounds – Element Dimension – Box Model and Text Flow – Media Types – Building a Dropdown menu

Unit III

Java Script: introduction – control structures – if structure – while structure – assignment operators – increment and decrement operators – for structure – switch structure – do/while structure – break and continue statement – logical operators

Unit IV

Java Script Functions: Programmer defined functions – function definitions – duration of identifiers – scope rules – recursion – recursion vs iteration – global functions

Java Script Arrays: Arrays – declaring and allocating arrays – references and reference parameters – passing arrays to functions – sorting arrays – searching arrays – multiple-subscripted arrays

Java Script Objects: Math object – String object – Date object – Boolean and Number Object – document object – window object.

Unit V

Document Object Model (DOM): Modeling a document – Traversing and modifying a DOM Tree – DOM collections and Dynamic styles.

JavaScript Events: Registering event handlers – event onclick and onload – event on mouse move, the event Object and this – on mouseover and on mouseout – onfocus and onblur – form processing with onsubmit and onreset – event bubbling and other events.

XML: Basics – structuring Data – XML Name Spaces – Document Type Definitions – W3C XML schema documents – XML Vocabularies

Reference Books

1. “Special edition using HTML”, Mark R Brown and Jerry Honeycutt, Third edition
2. “Internet and world wide web – How to program”, H.M.Deitel, P.J.Deital, T.R.Nieto, Pearson Education Asia – Addison Wesley Longman Pte Ltd.

Computer Applications Practical-VI

WEB DESIGNING

1. Create web pages for a business organization using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of products using HTML Tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tag.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and address information.
10. Create a Frame to display a multiform document.

PROJECT WORK GUIDELINES

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 where 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. The 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

Skill Based Subject – 4

BUSINESS ETHICS

Goal: To make the students to understand about the ethic prevailing in the business

Objectives: On successful completion of this course, the students should have a thorough knowledge on business ethical concepts

UNIT I

Business ethics; Definition & nature, Characteristics of ethical problems in management
Ethical theories; Causes of unethical behaviour; 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 behaviour 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 organisations - 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 for managers in decision making - Ethical management - Role of organisational culture in ethics - structure of ethics management - ethics committee

Reference Books

1. “The Ethics of Management” by Larue Tone Hosmer, Richard D. Irwin Inc.
2. “Management Ethics - integrity at work’ by Joseph A. Petrick and John F. Quinn, Response Books: New Delhi.

3. "Ethics in Management" by S.A. Sherlekar, Himalaya Publishing House.

ELECTIVE- I- A- PRINCIPLES OF AUDITING

Goals : To familiarize the students with the principles of Auditing

Objectives : On successful completion of this course, the students should be well versed in the fundamental concepts 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 programme – 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 Books Recommended:

1. Practical Auditing by Spicer and Pegler.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.Sundara Balu – S.Chand & Co.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalayani Publishers.
5. Auditing by Dinker pagare – Sultan Chand & Sons.

ELECTIVE – I – B - BRAND MANAGEMENT

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

Objective : On the successful completion of the course, the students can establish their own branching

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.

Reference Books

1. “Strategic brand Management”, Kevin Lane Keller, Person Education, New Delhi, 2003.
2. Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
3. “Strategic brand Management”, Jean Noel, Kapferer, The Free Press, New York, 1992.
4. Branding in Asia, Paul Tmeporal, John Wiley & sons (P) Ltd., New York, 2000.
5. “Managing Indian Brands”, S.Ramesh Kumar, Vikas publishing House (P) Ltd., New Delhi, 2002.
6. Brandex, Biztantra, Jagdeep Kapoor, New Delhi, 2005

ELECTIVE – I – C - FINANCIAL AND INVESTMENT MANAGEMENT

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

Objectives : On successful completion, the students are expected to acquire the skill of making financial and investment decisions.

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 value 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 Stock 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.

Note:100% theory only.

Reference Books

- 1 “**Financial Management (Theory & Practice)**”, . Prasanna Chandra, Tata Mc Graw – Hill Publishing Co.Ltd, 6th Edition.
2. “**Financial Management (Text & Problems)**”, M.Y. Khan and P.K.Jain, Tata Mc Graw – Hill Publishing Co.Ltd , 5th Edition, 2007.
- 3.. “**Financial Management**”, Kalyani Publishers, Shasi K.Gupta,R.K.Sharma, 4th Revised & Enlarged Edition, 2003.

ELECTIVE – II – A – LOGISTICS AND SUPPLY 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

Reference Book:

- 1., Logistics and Supply Chain Management - G Raghuram & N Rangaraj Cases and Concepts. Mac Millan.
2. Logistics & Supply Chain Management: Martin Christopher, Creating Value-Adding Networks, FT Press.
3. Supply Chain Management: Janat Shah, Text and Cases, 1st Edition, Pearson. Text Book: D K Agrawal, Textbook of Logistics and Supply Chain Management, MacMillan 2003, 1st Edition

ELECTIVE – II – B ENTREPRENEURIAL DEVELOPMENT

Goals: To enable the students to learn the concept of Entrepreneurship

Objectives: On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies

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.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel

ELECTIVE – II – C - MICRO FINANCE

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.

Reference Books

1. Micro finance-prospective and operation-Macmillan India-IIBF
2. Micro finance in India-P Arunachalam-Serials publications
3. Micro finance and Rural development in India-B P Nanda,S k Dash,J Rath

ELECTIVE – III – A - INDIAN STOCK MARKETS

UNIT I

Stock Exchange-Meaning and Functions – World’s Stock Exchanges – Indian Stock Exchanges-Origin and Growth-Organisation Structure-Mode of Organisation-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

UNIT 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

BOOKS FOR REFERENCE

- 1.Financial Services and Markets : Dr.S.Gurusamy, Vijay Nicole Imprints (P) Ltd,
- 2.Financial Services : M.Y.Khan, Tata Mc Graw-Hill Publishing Company Limited.
- 3.Financial Services : Dr.D.Joseph Anbarasu & Others, Sultan Chand & Sons.
- 4.Financial Institutions and Markets : L.M.Bhole, Tata McGraw – Hill Publishing

ELECTIVE – III – B- FINANCIAL MARKETS AND INSTITUTIONS

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:

1Financial Institutions and Markets, L.M.Bhole, Tata McGraw – Hill Publishing Company Limited.

2Financial Instruments and Services, Nalini Prava Tripathy, PrenticeHall of India.

3Finsncial Markets and Institutions, S. Gurusamy, Vijay NicoleImprints (P) Ltd.Financial Services: M.Y.Khan, Tata Mc Graw- Hill Publishing Company Limited.

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ELECTIVE – III – C- MANAGEMENT INFORMATION SYSTEM

Goals: To know the Integration of Business Information through Computers.

Objectives: After the successful completion of the course the student must be aware of utilization of business information for decision making.

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.

Reference Books

1. Olson, “**Management Information System**”, Gorden B. Davis & Margrethe H Mc Graw – Hill Publishing, New Delhi.
2. “**Management Information System**”, Dr. S.P. Rajagopalan, Margham Publications, Chennai, 2006.
3. “**Management Information System**”, Aman Jindal, Kalyani Publishers, New Delhi, 2003