B.COM. (CA)

SYLLABUS: 2011

CHOICE BASED CREDIT SYSTEM (CBCS)



St. JOSEPH'S COLLEGE (Autonomous)

Re-accredited with A+ Grade by NAAC

College with Potential for Excellence by UGC

TIRUCHIRAPPALLI - 620 002

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B.Com. CA

COMMERCE COMPUTER APPLICATION COURSE DETAIL: 2011

Sem	Part	Code	Subject Title	Hrs	Credit
	1	11UGT110001	GENERAL TAMIL – 1 / HINDI – 1 / FRENCH - 1	4	3
	2	11UGE120101	GENERAL ENGLISH – 1	5	3
	3	11UCC130201	Financial Accounting - I	6	4
	3	11UCC130202	Computer Fundamentals	5	2
I	3	11UCC130203	Computer Fundamentals Practical	2	2
	3	11UCC130401	Allied I :Business Economics	6	5
	4	11UCE140801	Communicative English	-	5
	4	11UFC141001	Value Education – I : Essentials of Ethics, Yoga & Stress Management	2	2
			Total Credits for Semester 1	30	26
	1	11UGT210002	GENERAL TAMIL – 2 / HINDI – 2 / FRENH - 2	4	3
	2	11UGE220102	GENERAL ENGLISH –2	5	3
	3	11UCC230204	Financial Accounting-II	6	4
2	3	11UCC230205	Office Automation	4	2
2		11UCC230206	Office Automation - Practicals	2	2
	3	11UCC230402	Allied II: Marketing	5	5
	4	11UCE240802B	Web User Interface design	2	2
	4	11UFC241002	Value Education – II: Fundamentals of Human Rights	2	1
			Total Credits for Semester 2	30	22
	1	11UGT310003	GENERAL TAMIL – 3 / HINDI- 3 / FRENCH-3	4	3
	2	11UGE320103	GENERAL ENGLISH – 3	5	3
	3	11UCC330207	Corporate Accounting	5	4
	3	11UCC330208	Fundamentals of C Programming	2	2
3		11UCC330209	Fundamentals of C Programming-Practical	2	2
3	3	11UCC330403A	ALLIED OPTIONAL: Business Mathematics (OR)	6	5
		11UCC330403B	Elementary Mathematics	(6)	(5)
	4	11UCE340901	Environment studies	4	2
	4	11UFC341003A	Professional Ethics-1: Social Ethics (OR)	2	2
	4	11UFC341003B	Professional Ethics-1: Religious Doctrine	(2)	(2)

	1	11UGT410004	GENERAL TAMIL -4 / HINDI-4 / FRENCH-4	4	3
	2	11UGE420104	GENERAL ENGLISH – 4	5	3
	3	11UCC430210	Management Accounting	5	4
4	3	11UCC430211	Visual Basic	2	2
		11UCC430212	Visual Basic Practical	2	2
	3	11UCC430404A	ALLIED OPTIONAL: Business Statistics (OR)	6	5
7		11UCC430404B	Elementary Statistics	(6)	(5)
	3	11UCC430301A	Core Elective I: System Analysis and Design (OR)	4	4
	3	11UCC430301B	Core Elective I: Business Management	(4)	(4)
	4	11UFC441004A	Professional Ethics-2 :Social Ethics (OR)	2	2
	4	11UFC441004B	Professional Ethics-2:Religious Doctrine	(2)	(2)
			Total credits for semester 4	30	25
	3	11UCC530213	Cost Accounting	7	4
	3	11UCC530214	Business Law	6	4
	3	11UCC530215	Personality Development	4	4
		11UCC530216	Database Management System	5	2
5		11UCC530217	Oracle –SQL- Practicals	2	2
	3	11UCC530302A	Core Elective II: Management Information System and ERP (OR)	4	4
	3	11UCC530302B	Core Elective II: Business Communication	(4)	(4)
	4	11UCC540601	Skill based Elective-I: Soft Skills	2	2
			Total Credits for Semester-5	30	22
	3	11UCC630218	Income Tax	7	4
	3	11UCC630219	Investment Management	6	4
	3	11UCC630220	Financial Accounting Package -TALLY	5	2
		11UCC630221	Financial Accounting Package –TALLY Practical	2	2
6	3	11UCC630303A	Core Elective III: Cyber Laws and System Security (OR)	4	4
	3	11UCC630303B	Core Elective III: Global Financial Management	(4)	(4)
	3	11UCC630304	Project	4	3
	4	11UCC640602	Skill based Elective-II: Basics of Accounting	2	2
			Total Credits for Semester-6	30	21
1-5	5	11UCE551101	SHEPHERD & Gender Studies		6
			Total Credits for all Semesters		145

பருவம் -1 11UGT110001 மணி நேரம் - 4 பள்ளிகள் - 3

பொதுத்தமிழ் - **l**

நோக்கங்கள்

1. சமூக மாற்றச் சிந்தனைகளை உள்ளடக்கிய தற்கால இலக்கியங்களை அறிமுகம் செய்தல்.

- 2. புதுக்கவிதை, சிறுகதை, உரைநடை ஆகிய இலக்கியங்களின் நயம் பாராட்டுதல்.
- 3. சந்திப்பிழையின்றி எழுத மாணவர்களைப் பயிற்றுவித்தல்.

பயன்கள்

- 1. மாணவர்கள் சமூக மாற்றச்சிந்தனைகளை அறிந்துகொள்வர்.
- 2. சந்திப்பிழைகளை நீக்கி எழுதும் திறன் பெறுவர்.
- 3. புத்திலக்கியங்களைப் படைக்கும் திறனையும், திறனாய்வு செய்யும் திறனையும் பெறுவர்.

அலகு-1

(10 மணி நேரம்)

மகாகவி பாரதியார் கவிதைகள் பாரதிதாசன் கவிதைகள் உரைநடை–முதல் மூன்று கட்டுரைகள் (கட்டுரைக்களஞ்சியம்)

அலகு-2

(12மணி நேரம்)

கவிமணி தேசிகவிநாயகம் கவிதைகள் நாமக்கல்கவிஞர் வெ.இராமலிங்கம் கவிதைகள் இலக்கணம் -வலிமிகும் இடங்கள்

அலகு-3

(10 மணி நேரம்)

கவிஞர் கண்ணதாசன் கவிதைகள் இலக்கியவரலாறு- மூன்றாம் பாகம் சிறுகதை- முதல் ஆறு சிறுகதைகள் B.Com. CA 6

அலகு-4

(14 மணி நேரம்)

பாவலரேறு பெருஞ்சித்திரனார் பாடல்கள் அப்துல் ரகுமான் கவிதைகள் இலக்கிய வரலாறு – நான்காம் பாகம் இலக்கணம் - வலி மிகா இடங்கள்

அலகு-5

(14 மணி நேரம்)

கவிஞர் மேத்தா கவிதைகள் மொழிபெயர்ப்புக்கவிதைகள் சிறுகதை- 7 முதல் 12 முடிய உள்ள சிறுகதைகள் உரைநடை- 4முதல் 6 முடிய உள்ள கட்டுரைகள் (கட்டுரைக்களஞ்சியம்)

பாடநூல்

- 1. பொதுத்தமிழ் செய்யுள் திரட்டு- தமிழ்த்துறை வெளியீடு-2011-2014
- 2. சமூகவியல் நோக்கில் தமிழ் இலக்கிய வரலாறு, தமிழ்த்துறை வெளியீடு, தூய வளனா் கல்லூரி, திருச்சிராப்பள்ளி-2
- 3. உரைநடை நூல் தமிழ்த்துறை வெளியீடு, 2011-2014
- 4. சிறுகதைத்தொகுப்பு (கட்டுரைக்களஞ்சியம்)

மதிப்பெண் பகிர்வு

பிரிவு	பாகம் -1	பாகம் -2	பாகம்-3
செய்யுள்	12 (12 வினாக்கள்)	8 (2 வினாக்கள்)	30 (2 வினாக்கள்)
இலக்கியவரலாறு	6 (6 வினாக்கள்)	8 (2 வினாக்கள்)	15 (1 வினா)
உரைநடை			15 (1ഖിனா)
இலக்கணம்	2 (2 வினாக்கள்)	4 (1 வினா)	
சிறுகதை			15 (1 வினா)

Semester: I Hours :5 Code:11UGE120101 Credits: 3

GENERAL ENGLISH - I

Objectives:

1. To enable the students to develop their effective communicative skills in English.

2. To empower the students with fluency and accuracy in the use of English Language.

3. To transform them into globally employable persons with placement skills.

UNIT-I 12 Hrs

Prose Education.

> Employment. Unemployment.

Poem William Shakespeare— "All the World's a Stage."

Letter Writing Formal and Informal.

O Henry - Robe of Peace. (Extensive Reading). **Short Story**

Essential English Grammar – 1-6 units

UNIT-II 12 Hrs

Application. Prose

Planning.

Curriculum Vitae.

Ben Jonson—"On Shakespeare" Poem

Reading Comprehension

Short Story Rudyard Kipling—The Miracle of Puran Bhagat

(Extensive Reading).

Essential English Grammar – 7-12 units.

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11 Hrs UNIT-III

Prose Interview. Reporting.

General Knowledge.

Robert Herrick—"Gather Ye Rosebuds." Poem

Note Making

Short Story H.G.Wells—The Truth About Pyecraft (Extensive Reading).

Essential English Grammar - 13-18 units

UNIT-IV 20 Hrs

Review.(Super Toys) Prose

> Stress. No Time

Poem

Oliver Goldsmith—"The Village Schoolmaster"

Developing story from hints

Short Story John Galsworthy—"Quality" (Extensive Reading).

Essential English Grammar – 19-24 units

UNIT-V 15 Hrs

Killers. Prose

Galloping Growth.

A Short Story.

William Blake—" From Auguries of Innocence" Poem

Précis Writing

Short Story William Somerset Maugham— Mabel

(Extensive Reading).

Essential English Grammar – 25-30 units

Text Books

- Krishnaswamv, N. Sriraman T. Current English for Colleges. Hyderabad: Macmillan Indian Ltd.2006.
- Dahiya SPS Ed. Vision in Verse, An Anthology of Poems. New Delhi: Oxford University Press,2002.
- Murphy, Raymond. Essential English Grammar. New Delhi: Cambridge University Press, 2009.
- Seshadri, K G Ed. Stories for Colleges. Chennai: Macmillan India Ltd. 2003.

Semester:I Hours/Week: 6 Code: 11UCC130201 Credits: 4

FINANCIAL ACCOUNTING - I

Objectives:

- To enable the students to learn fundamental aspects of financial accounting.
- To enable the students to acquire accounting skills.

Unit : I (18 hrs)

Accounting concepts and conventions, Journal, Ledger Trial balance -Bank reconciliation statement – rectification of errors – Preparation of Trading account – Manufacturing account – Profit and Loss account and Balance sheet.

Unit – II (18 hrs)

Accounts of Non-Trading organization – Receipts and Payments account – Income and Expenditure account and Balance sheet.

Unit – III (18 hrs)

Accounting for Consignment and Joint ventures.

Unit – IV (18 hrs)

Single Entry – Double Entry systems Vs Single entry – Ascertainment of Profit – Conversion of Single entry into double entry.

Unit – V (18 hrs)

Self balancing ledger – Sectional balancing system, Account current – Average due date.

TEXT BOOK:

Shukla & Grewel – Advanced Accounts – Vol.I, Sultan & Chand Publishing Co., 1998.

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BOOKS FOR REFERENCE:

- Jain & Narang Advanced accounting Kalyani Publishers, New Delhi, 1997.
- 2. Nagarajan, Vinaykarn & Mani Principles of Accountancy Eurasia Publishing House, New Delhi, 2000.
- 3. Grewal T.S. Double Entry Book Keeping Sultan Chand & Sons, New Delhi.
- 4. Tulsian, P.C. Financial Accounting Tata Mcgraw hills New Dellhi.
- 5. T.S.Reddy and A.Moorthy- Financial Accounting Margham Publications, Chennai.

Theory 20%; Problems 80%

Semster: l Hours/Week: 5 Code: 11UCC130202 Credits: 2

COMPUTER FUNDAMENTALS

Objectives:-

- To give sound basics of organization of digital computer, system software, networking algorithm development, system analysis and design and elements of SQL.
- To enable the students to learn office packages.

Unit 1: (15 hrs)

Organization of computer: Computer Generation – Features-CPU-Types of Computers – memory – Input and output devices: Input devices – output devices – storage devices: Magnetic disk – Magnetic tape – optical technology – CD ROM technology.

Unit II: (15 hrs)

System Software- Prewritten Software: application packages – system software packages – computer processing techniques – Functions of OS:compiler – assembler and Interpreter – Loader and Linker – Introduction to MSDOS, Unix and Windows.

Unit III: (15 hrs)

Network: Data communication: Forms of communication- Types of channel – Methods of transmission –protocol and Buffers – Network topology – LAN, MAN, WAN- Basic elements of Networking – Network connecting devices – Internet.

Unit IV: (15 hrs)

Flow charts: convention – Advantages and Limitations – Types of Logic Illustration – examples – Algorithms – Examples.

Unit V: (15 hrs)

E-mail: Sending – Reading – Replaying – Deleting – Existing – Sending mail to more than one person – Sending folder – Forwarding a mail – Checking the spelling – Attaching signature – Filling the messages – Managing the address book.

TEXT BOOK:

S.Jaiswal, "IT Today", Galgotia publication private ltd., New Delhi, 2004.

BOOKS FOR REFERENCE:

Suresh K Basendra, "Computers Today", Galgotia publication private ltd., New Delhi, 2001.

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Semster:I Hours/Week: 2 Code: 11UCC130203 Credits: 2

E-MAIL CONCEPTS - PRACTICAL

- 1. E-mail sending
- 2. Reading, Replaying and Deleting
- 3. Mail to more than one Person
- 4. Sending folder
- 5. Forwarding a mail
- 6. Checking the spelling and Attaching a signature
- 7. Managing the address book.

Semester:I Hours/Week: 6 Code: 11UCC130401 Credits: 5

ALLIED: BUSINESS ECONOMICS

Objective

- To impart the students with the basic principles and concepts of Business Economics and To provide knowledge on the general economic environment.
- To have knowledge on socially relevant business environment.

Unit I: Business Economics:

Meaning, Definitions, Scope and Nature. Concepts applied in business economics, Contribution of economics to managerial functions – Micro and Macro economics applied to business environment – Role and responsibilities of business economists.

(18 hrs)

Unit II : Analysis of demand: (18 hrs)

Meaning of demand – the basis of consumer demand – utility – total utility, marginal utility, law of diminishing marginal utility – Cardinal and ordinal concepts of utility – Law of demand, shift in demand curve, Meaning and nature of indifference curve, shift in indifference curve and properties of indifference curve. Consumer equilibrium – effect of change in price and consumption, income and consumer demand and substitution and price changes.

Unit III: Supply and Production: (18 hrs)

Meaning of Supply, determinants, law, schedule and supply curve - elasticity of supply. Production; Production Functions - Laws of Production. Iso- Quants.

Pricing: Market structure and pricing decision – Pricing under perfect competition – characteristics and Price determination. Monopoly – Kinds, causes, price output decision and Price discrimination. Monopolistic competition – price out put decision in short and long run, equilibrium.Oligopoly–Definition,Sources and Characteristics.Price rigidity and Price leadership.

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Unit IV:The Economic system:

(18 hrs)

Capitalism – Socialism and Mixed Economic System – Monetary Policy – meaning, scope, limitations and instruments. Fiscal Policy – definition, objectives, taxation policy, its formulation and its reforms.

Unit V:National Income,GDP, Inflation, Business Cycle and Economic Linkages: (18 hrs)

Inflation – meaning causes and measures. Business Cycle – phases, characteristics and various theories. Balance of Trade and Balance of Payment – meaning, causes, kinds and measures.

TEXT BOOKS:

- Ravilochanan P, 1992, Business Economics, ESS PEE KAY Publishing House, Chennai.
- 2. Dwivedi DN, 2002, Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi.

BOOKS FOR REFERENCE:

- Sundaram KPM & Sundaram EN, 2000, Business Economics, Sultan Chand and Sons, New Delhi.
- 2. Cherunilam, Francis, Business Environment, Himalaya Publishing House, New Delhi 2005.

பருவம் -2 11UGT210002 மணி நேரம் - 4

புள்ளிகள் - 3

பொதுத்தமிழ் - II

நோக்கங்கள்

- 1. சமய நல்லிணக்க உணர்வை வளர்த்தல்.
- 2. தமிழ்க் காப்பியங்களில் அழகும், அறிவுணர்வும் ஊட்டும் பகுதிகளைப் படித்துப் புரிந்து கொள்ளுதல்.
- 3. உரைநடைக் கட்டுரை எழுதும் திறன் பெறுதல்.

பயன்கள்

- 1. தமிழைத் திருத்தமாகப் படிக்கவும், பேசவும், பிழையின்றி எழுதவும் கூடிய திறன் பெறுவர்.
- 2. இலக்கியங்களில் படித்தவற்றை முறையாக வாழ்க்கையில் கடைப்பிடிப்பர்.

அலகு : 1

(12 மணி நேரம்)

சிலப்பதிகாரம் –அடைக்கலக் காதை - மதுரைக் காண்டம் இலக்கிய வரலாறு –சைவம் வளர்த்த தமிழ் முதல் புராணங்கள் முடிய.

அலகு : 2

(12 மணி நேரம்)

மணிமேகலை – சிறைக்கோட்டம் அநக்கோட்டம் ஆக்கிய காதை

பெரியபுராணம் – திருநாளைப்போவார் நாயனார் புராணம் உரைநடை – 7 முதல் 9 முடிய உள்ள கட்டுரைகள் (கட்டுரைக்களஞ்சியம்)

அலகு : 3

(12 மணி நேரம்)

கம்பராமாயணம் – வாலி வதைப்படலம் செம்மொழியான தமிழ்மொழியே:1 – 20 பக்கங்கள்

இலக்கணம் – எழுத்திலக்கணம்

அலகு : 4

(12 மணி நேரம்)

தேம்பாவணி – மகன் நோ்ந்த படலம் சீறாப்புராணம் – அபீறாகு வதைப்படலம்

உரைநடை – 10 முதல் 12 வரையிலான கட்டுரைகள்

செம்மொழியான தமிழ்மொழியே – 21- 37 பக்கங்கள

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அலகு : 5

(12 மணி நேரம்)

இராவண காவியம் – ஆரியப் படலம்

இலக்கிய வரலாறு – தமிழ் இலக்கண நூல்கள் முதல்

சிந்நிலக்கியங்கள் முடிய.

இலக்கணம் – சொல்லிலக்கணம்

பாடநூல்கள்

- 1. செய்யுள் திரட்டு தமிழாய்வுத்துறை வெளியீடு, 2011 2014.
- 2. இலக்கிய வரலாறு, தமிழாய்வுத்துறை வெளியீடு, 2010.
- 3. உரைநடைநூல், தமிழாய்வுத்துறை வெளியீடு, 2011-2014
- 4. செம்மொழியான தமிழ்மொழியே, சங்கம் வெளியீடு, மதுரை.2010

மதிப்பெண் பகிர்வு

பிரிவு	итью -1	பாகம் -2	பாகம்-3
செய்யுள்	12 (12 வினாக்கள்)	8 (2 வினாக்கள்)	30 (2 வினாக்கள்)
இலக்கியவரலாறு	4 (4 வினாக்கள்)	4 (1 வினா)	15 (1 ഖിങ്ണ)
உரைநடை			15 (1வினா)
இலக்கணம்	2 (2 வினாக்கள்)	4 (1 வினா)	
செம்மொழி	2 (2 வினாக்கள்)	4 (1 வினா)	15 (1 ഖിങ്ണ)

Sem: II Hours :5
Code: 11UGE220102 Credits: 3

GENERAL ENGLISH -II

Objectives:

1. To enable the students to develop their effective communicative skills in English.

- 2. To empower the students with fluency and accuracy in the use of English Language.
- 3. To transform them into globally employable persons with placement skills.

UNIT-I 12 Hrs

Prose Environment.

A Dead Planet.

Riddles.

Poem William Wordsworth—Nutting.

Shelley- Ozymandias.

Filling Money Order Chalan and Bank Chalan

Short Story G.K.Chesterton – The Hammer of God (Extensive Reading)

Essential English Grammar: -31-36 Units

UNIT-II 12 Hrs

Prose Qahwah

A Dilemma

Computeracy
Poetry John Keats—La Belle Dame Sans Merci

Robert Browning- The Last Ride Together

Short Story Katherine Mansfield—A Cup of Tea (Extensive Reading)

Dialogue Writing

Essential English Grammar: 37-42 Units

UNIT-III 11 Hrs

Prose Review (Use Your English)

Entertainment

You and Your English

Poetry Walt Whitman- I Celebrate Myself.

Mathew Arnold—Dover Beach.

B.Com. CA 18

Short Story Thomas Wolfe—The Far and the Near (Extensive Reading)

Conversations

Essential English Grammar:43-48Units

UNIT-IV 20 Hrs

Prose War Minus Shooting .

Usage and Abusage.

Poetry Sarojini Naidu—The Gift of India..

Robert Frost-Design .

Short Story R.K. Narayan—Half a Rupee Worth (Extensive Reading)

Manohar Malgonkar—Bacha Lieutenant

Story Telling

Essential English Grammar:49-54Units

UNIT-V 15 Hrs

Prose Who's Who.

Poetry Nissim Ezekiel. The Night of The Scorpion

Short Story Anita Desai—A Devoted Son (Extensive Reading)

Ruskin Bond—The Boy Who Broke the Bank(Extensive Reading)

Report Writing

Letter to the Editor

Essential English Grammar: 55-60Units

Text Books

- 1. Krishnaswamy. N, Sriraman T. Current English for Colleges. Hyderabad: Macmillan Indian Ltd,2006.
- 2. Dahiya SPS Ed. Vision in Verse, An Anthology of Poems. New Delhi: Oxford University Press, 2002.
- 3. Murphy, Raymond. Essential English Grammar. New Delhi: Cambridge University Press, 2009.
- 4. Seshadri, K G Ed. Stories for Colleges.Chennai: Macmillan India Ltd, 2003.

Semester:II Hours/Week: 6 Code: 11UCC230204 Credits: 4

FINANCIAL ACCOUNTING - II

Objectives

• To have working knowledge of different aspects of partnership.

 To provide basic knowledge of branch and departmental accounts, hire purchase and insurance claims.

Unit I (18 hrs)

Partnership accounts – Admission – Retirement and Death Amalgamation of firm.

Unit II (18 hrs)

Dissolution – Application of decision in Garner Vs. Murray -Piecemeal distribution - Conversion into a company.

Unit III (18 hrs)

Accounting for hire purchase and installments – Calculation of interest – repossession of stock - Hire purchase trading account – stock and debtors system.

Unit IV (18 hrs)

Branch Accounts (excluding foreign branches) - Departmental Accounts – including interdepartmental transfers.

Unit V (18 hrs)

Insurance claims: Loss of Stock – Loss of Profit – Average clause.

TEXT BOOK:

Shukla and Grewal – Advanced accounts – vol II – Sultan Chand & Co. New Delhi, 1998

B.Com. CA 20

BOOKS FOR REFERENCE:

- 1. Jain & Narang Advanced accounting Kalyani publishers, New Delhi, 1998
- 2. Nagarajan, Vinyakam & Mani Principles of Accounting Eurasia publishing House, New Delhi, 2000
- 3. Grewal TS Double Entry Book Keeping Sultan Chand & Sons, New Delhi, 2002
- 4. Tusian, P.C financial Accounting Tata McGraw hills New Delhi 2002.
- 5. T.S.Reddy and A.Moorthy- Financial Accounting Margham Publications, Chennai.

Theory 20%; Problems 80%

Semester:II Hours/Week: 4
Code: 11UCC230205 Credits: 2

OFFICE AUTOMATION

Objectives

21

To impart the knowledge about the office automation and the features of MS-Office.

Unit I: (6 hrs)

Office Automation: Introduction – Information – Nature of Office work – Functions of an Office – Office Communications – Services of an Office – Need for office automation – Summary of Office Automation.

Unit II: (6 hrs)

MS Word: Introduction to Word – Editing Document-Formatting Text and Paragraph – Spelling Checking – Enhancing Document – Columns, Tables and Other Features – Using Graphics – Mail Merge.

Unit III: (6 hrs)

Spreadsheet: Features - Introduction to Excel – Getting Started – Editing Cells and Using Commands and Functions – Moving copying, Inserting and deleting Rows and Columns – Getting help and Formatting a Worksheet – Printing the Worksheet – Creating charts - Using Date and Addressing Modes – Naming Ranges, and Using Statistical Math and Financial Functions – Database in a worksheet – Additional Formatting Commands and Drawing Toolbars – Miscellaneous and Functions – Multiple Worksheets and Macros.

Unit IV: (6 hrs)

MS Power Point: Introduction to Power Point – Creating Presentation – Running Slide Show – Printing Presentation.

Unit V: (6 hrs)

MS Access: Introduction to Access – Creating a Simple Database and Tables – Entering and Editing Data – Finding, Sorting and Displaying Data.

B.Com. CA 22

TEXT BOOK:

Taxali, R.k: PC Software for WINDOWS Made Simple, Tata McGraw – Hill Publishing Company Limited, New Delhi:1998.

BOOKS FOR REFERNECE:

Sanjay Saxena: A First Course in Computers, Vikas Publishing House Pvt. Ltd., New Delhi, 1999.

Semester:II

Hours/Week: 2

Code: 11UCC330206

Credits : 2

OFFICE AUTOMATION PRACTICALS

- 1) Creating leave letter using MS-word.
- 2) Creating resume using MS-word.
- 3) Mail merge.
- 4) Creating students mark list using MS-Excel.
- 5) Move, Copy, Insert operations in rows and columns.
- 6) Using statistical, mathematical and financial functions in MS-Excel.
- 7) Creating MS-PowerPoint slide.
- 8) Imply different effects in MS-PowerPoint slide.
- 9) Creating database in MS-Access.
- 10) Finding, sorting and displaying the data in MS-Access data base.

Semester: II Hours/Week: 5 Code: 11UCC230402 Credits: 5

ALLIED: MARKETING

OBJECTIVES

• To give basic knowledge on the concepts of marketing.

To create awareness on the social issues in marketing.

Unit – 1 (15 hrs)

Marketing – meaning – functions of marketing – Marketing mix – Market segmentation – Agricultural marketing, features, problems.

Unit – 2 (15 hrs)

Product – Meaning – features – classification, new product planning and development- Product mix – Product life cycle - Branding, Brand loyalty and equity, Packaging. ISO Series and Agmark-CRM(customer relation management).

Unit – 3 (15 hrs)

Pricing – meaning – objectives – Factor affecting pricing – methods and types of pricing.

Unit – 4 (15 hrs)

Promotion – meaning – Need – Promotional mix- Advertising – sales promotion- Personal selling – Meaning – Advantages – Limitations.

Unit - 5

Channels of distribution – meaning – Wholesalers and retailers – Supply Chain Management – Retail Marketing – Meaning- features. TQM (Total Quality Management) – Quality Assurance – Quality circle – measuring quality -Features.

TEXT BOOK:

R.S.N. Pillai & Bagavathi - Moden Marketing - S. Chand & Co., New Delhi, 1999.

B.Com. CA 24

BOOKS FOR REFERENCES:

- Rajan Nair ,N., Sanjith R.Nair Marketing –Sultan Chand & Sons, New Delhi, 2005
- 2. Kotler Philip Marketing Management- Prentice Hall of India (pvt.)Ltd.,New Delhi.,1999
- 3. Stanton Willam, I.S. and charles Futrell Fundamentals of Marketing Mc Grew Hill Book co., 1987.
- 4. Monga & Shalini Anand Marketing Management Deep & Deep Publications New Delhi 2000.

B.Com. CA

26

Semester: II Hours/Week: 2 Code: 11UCE240802B Credits: 2

WEB USER – INTERFACE DESIGN

Objective:

To know the UI Design principles, the features of HTML

Unit 1: (10 hrs)

Web Medium: Core web technologies – web browsers – Markup languages – Style sheet technologies – images – sound – video – programming technologies – client side, server side – network and related protocols – Introduction to static, dynamic and active web pages.

Unit 2: (10 hrs)

HTML: structure – Tags – Document Layout – comments – headings – paragraphs – breaks – texts formatting – lists.

Unit3: (10 hrs)

HTML: special characters – links – images – form – tables – frames.

TEXT BOOKS:

- Thomas A Powell, "Web Design The Complete Reference", Tata McGraw – Hill, Second Edition, 2003.
- 2. Thomas A Powell, "The Complete Reference HTML", Osborne-McGraw-Hill, Third Edition, 2000.

பருவம் - 3 11UGT310003 மணி நேரம் - 4

புள்ளிகள் - 3

பொதுத் தமிழ் - III

நூக்கங்கள்

- 1. செம்மொழித் தமிழ்ச்செய்யுள்களான பதிணென்மேல் கணக்கு, பதிணென்கீழ்க் கணக்குப் பாடல்களைப் படித்துப் பொருள் புரிந்து கொள்ளும் திறன் பெறுதல்
- 2. பண்டைய இலக்கியங்களில் அமைந்துள்ள சமூகக் கருத்துக்களை உணர்தல்.
- 3. மரபுக் கவிதை வடிவங்களை அறிதல்.
- 4. கவிதைகளில் அணிகள் அமைந்துள்ள பாங்கைப்புரிதல்.
- 5. புதினம் வழித் தற்காலச் சமுதாயச் சிக்கல்களையும், அதற்கான தீர்வுகளையும் ஆராய்ந்தறிதல்.

பயன்கள்

- 1. செம்மொழியாம் தமிழ் மொழியின் சிறப்பை அறிந்துகொள்வர்.
- பண்டைய இலக்கியங்கள் உணர்த்தும் அறக்கருத்துக்களை அறிந்து, மாணவர் ஒழுக்க நெறியில் வாழ்ந்து சமூகத்தை மேம்படுத்துவர்.
- மாணவர் புதினத்தைக் கற்பதன் மூலம் சமுதாயச் சிக்கல்களை உணர்ந்து அவற்றிற்குத் தீர்வு காண்பர்.

அலகு : 1

(16 மணி நேரம்)

பத்துப்பாட்டு - குறிஞ்சிப்பாட்டு (முழுமையும்)

அலகு : 2

(10 மணி நேரம்)

நற்றிணை, குறுந்தொகை, யாப்பிலக்கணம் (வெண்பா, ஆசிரியப்பா)

அலகு : 3

(10 மணி நேரம்)

இலக்கிய வரலாறு — 'தமிழ்மொழியின் தொன்மையும் சிறப்பும்' *முதல்* 'சங்கத் தொகை நூல்கள்' முடிய.

புதினம் – முழுமையும்.

B.Com. CA 28

அலகு : 4

(12 மணி நேரம்)

கலித்தொகை, பதிற்றுப்பத்து, புறநானூறு, அணியிலக்கணம்.

அலகு : 5

(12 மணி நேரம்)

திருக்குறள்

இலக்கிய வரலாறு – சங்க இலக்கியங்களின் தனித்தன்மைகள் முதல் இரட்டைக் காப்பியங்கள் முடிய.

பாடநூல்கள்

- 1. செய்யுள் திரட்டு, தமிழாய்வுத்துறை வெளியீடு (2011 2014)
- 2. சமூகவியல் நோக்கில் தமிழிலக்கிய வரலாறு, தமிழாய்வுத்துறை வெளியீடு,2010
- 3. புதினம் (ஒவ்வொரு கல்வியாண்டும் ஒவ்வொரு புதினம்).

மதிப்பெண் பகிர்வு

பிரிவு	цт <i>в</i> ій -1	<i>цт</i> ью -2	<i>цп</i> ь <i>ù-3</i>
<i> О</i> சப்புள்	12 (12 விணக்கள்)	8 (2 விணக்கள்)	30 (2 விணக்கள்)
இலக்கியவரலாறு	6 (6 விணக்கள்)	8 (2 விணக்கள்)	30 (2 விணக்கள்)
புதினம்			15 (1ഖിത്ന)
<i>இலக்கண</i> ம்	2 (2 விணக்கள்)	4 (1 வினா)	

Sem: III Hours :5
Code: 11UGE320103 Credits: 3

GENERAL ENGLISH -III

Objectives:

1. To enable the students to complete the pre-reading task to comprehend the local and global issues in the lessons..

- 2. To enable the students to complete the post-reading task centering on Grammar and Skill Development
- 3. To empower the students with globally employable skills.

UNIT-I 12 Hrs

Larry Collins & Dominque Lapierre Freedom at Midnight (Extract)

Alfred Uhry

Driving Miss Daisy

Extensive Reading—Robinson Crusoe (Chapters 1-3)

Essential English Grammar—61-66.

UNIT-II 12 Hrs

Alfred Lord Tennyson

Ulysses

Nathanial Branden

Our Urgent Need for Self-esteem

Extensive Reading—Robinson Crusoe (Chapters 4-6)

Essential English Grammar—67-72.

Reader's Mail: The Hindu

UNIT-III 11 Hrs

Daniel Goleman

Emotional Intelligence

Marcel Junod

The First Atom Bomb.

Extensive Reading—Robinson Crusoe (Chapters 7-9)

Essential English Grammar—73-78.

Job Application.

B.Com. CA 30

UNIT-IV 20 Hrs

E.K.Federov

Climate Change and Human Strategy.

Paolo Mauro

Corruption: Cases, Consequences and Agenda for further Research.

Extensive Reading—Robinson Crusoe (Chapters 10-12)

Essential English Grammar—79-84.

Minutes Writing.

UNIT-V 15 Hrs

Anne Frank

The Diary of Young Girl

A.P.J.Abdul Kalam

Wings of Fire

Extensive Reading—Robinson Crusoe (Chapters 13-15)

Essential English Grammar—85-90.

Resume Writing.

Text Books

- 1. Elango K. *Insights*. Hyderabad: Orient Blackswan Pvt Ltd,2009.
- 2. Murphy, Raymond. *Essential English Grammar*. New Delhi. Cambridge University Press India Ltd,2009.
- 3. Defoe, Daniel. Robinson Crusoe. Chennai: MacMillan India Ltd, 2009.
- 4. Stevenson R L. Treasure Island. Chennai: MacMillan India Ltd.2009.
- 5. Ram N Ed. *The Hindu*. Tiruchirappalli.

Semester:III Hours/Week: 5 Code: 11UCC330207 Credits: 4

CORPORATE ACCOUNTING

Objective

- To impart knowledge on the important aspects of Corporate Accounting.
- To enable students to acquire knowledge and skills in accounting for changes in corporate structure.

UNIT 1 (15 hrs)

Issue, Forfeiture and Reissue of shares – Valuation of Goodwill and shares.

UNIT 2 (15 hrs)

Company Final Accounts (Simple adjustments) – Profit prior to incorporation.

UNIT 3 (15 hrs)

Internal reconstruction - Accounting for Mergers and acquisition of Companies as per Indian Accounting Standards 14(simple problems only).

UNIT 4 (15 hrs)

Consolidated Balance Sheet of holding companies with one subsidiary.

UNIT 5 (15 hrs)

Liquidation – Liquidator's final statement of account.

TEXT BOOK:

Shukla MC, Grewal TS & Gupta SC, 2006 Advanced Accounts Volume II, S. Chand & Company Ltd., New Delhi.

BOOKS FOR REFERENCE:

 R. L Gupta & M. Radhaswamy,2006, Corporate Accounting ,Sultan Chand & Sons, NewDelhi B.Com. CA 32

 S.P. Jain & K.L. Narang, 2004, Advanced Accountancy Volume II, Kalyani Publishers, New Delhi

3. S.N. Maheshwari & S K Maheshwari, 2005, Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.

Theory 20%; Problems 80%

Semester:III Hours/Week: 2 Code: 11UCC330208 Credits: 2

FUNDAMENTALS OF C PROGRAMMING

Objective:

To offer the programming skills to the students through C Languages.

Unit I: (12 hrs)

C Fundamentals: The C character set – C Tokens – Keywords and Identifiers – Variables – Data types – Declaration of variables – Operators: Arithmetic operators – Relational and Logical operators – Assignment operators – Increment and Decrement operators – Conditional operators.

Unit II: (12 hrs)

Control Statements : If else statements – While statements – Do-While statements – For statements – Switch statements – Break statements. ARRAY : One-Dimensional arrays – Two-Dimensional arrays – Multi – Dimensional arrays.

Unit III: (12 hrs)

Function : Elements of user defined function – Definition of function – Function calls – Function declaration – Category of function.

Unit IV: (12 hrs)

Structures and Unions: Accessing structure members – Structure initialization –Copying and comparing structure variables – Operations on individual members – Unions –Size of structures.

Unit V: (12 hrs)

Files: Defining- Opening - Closing - Input/output operation - Error handling during input output operations -Random access file - Command line arguments.

B.Com. CA 34

TEXT BOOKS:

E. Balagurusammy, "Programming in ANSI C", Tata McGraw-Hill publishing company Ltd., New Delhi, Third edition, 2005.

BOOKS FOR REFERENCE:

Yashvant Kanetkar, "Working with C", BPB publication, New Delhi, 2001

Semester:III

Code: 11UCC230209

....

Credits

Hours/week: 2

: 2

FUNDAMENTALS OF C PROGRAMMING PRACTICALS

- 1) Simple programs
- 2) Programming using operators
- 3) Decision making programs (if-else, while, do-while)
- 4) Decision making programs (for, switch)
- 5) Matrix operations
- 6) Programming using function
- 7) Programing using structure
- 8) File processing

SEMESTER – III Hours/Week: 6 Code: 11UCC330403A Credits: 5

ALLIED OPTIONAL: BUSINESS MATHEMATICS

Objectives:

35

- 1. To train the students in the basics of Mathematics.
- 2. To apply the concepts of Mathematics in optimization in Business Situations.

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base - Arithmetic progression - Geometric progression (simple problems only) Sections 6.1-6.4, pages 142-163, Sections 7.1, 7.3, Pages 191-220, Sections 12.1, 12.2, Pages 384-395, Sections 12.4, 12.5, Pages 411-424.

UNIT - II (18)

Differentiation of functions of the form (ax + b)ⁿ, e^{ax+b}, log(ax + b) - function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only & trigonometric functions excluded) - Applications of differentiation - elasticity - marginal revenue - average & marginal cost - profit maximization (simple problems & business applications only) Sections 17.1-17.8, Pages 645-659, Sections 17.19, Pages 703-713, ACE 9 - ACE 30.

Integration of functions of the form $(ax + b)^n$, e^{ax+b} , log(ax + b) - indefinite integral - rules integration by substitution - integration by parts - integration by partial functions (algebraic functions only & trigonometric functions excluded) - Applications of integration - total cost - total revenue -

maximum profits - consumer's & producer's surplus (simple problems & business applications only) Sections 18.1, 18.2, 18.4, Pages - 723-736, Sections 18.8, 18.9, Pages 746-757, ACE 90 - ACE 110.

Matrices - types of matrices - operations on matrices - determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only) - Applications to matrices - Input - Output model (simple problems & business applications only) Sections 20.1-20.15, Pages 791-828, Sections 20.22, 20.23, Pages 840-849, ACE 133 - ACE 150.

Linear programming - mathematical formulation of LP Model - graphic method - simplex method (simple problems & business applications only) LP 1 - LP 40.

BOOKS FOR STUDY

B.Com. CA

Business Mathematics by D.C. SANCHETTI and V.K. KAPOOR, Eleventh thoroughly Revised Edition - 2002 - SULTAN CHAND AND SONS, New Delhi.

BOOKS FOR REFERENCE

- Business Mathematics by P.R. VITTAL, Revised Edition 2001 -Margham Publications, New Delhi.
- 2. Introductory to Business Mathematics by V.K. KAPOOR 2009 S. CHAND, New Delhi.

SEMESTER – III Hours/Week: 6 Code: 11UCC330403B Credits: 5

ALLIED OPTIONAL: ELEMENTARY MATHEMATICS

Objectives:

- 1. To give basic knowledge about Mathematics to the students who did not study Mathematics at the higher secondary level.
- 2. To train the students in the working techniques of various branches of Mathematics.

UNIT - I (18)

Indices - positive indices - fractional indices - operations with power functions - logarithms - laws and operations - change of base (simple problems only). Sections 6.1-6.4, Pages 142-163, Sections 7.1, 7.3, Pages 191-220.

Permutations - combinations (concepts & simple problems only) - Arithmetic progression - Geometric progression (simple problems only). Sections 9.2-9.11, Pages 302-331, Sections 12.1, 12.2, Pages 384-395, Sections 12.4, 12.5, Pages 411-424.

Differentiation of functions of the form $(ax + b)^n$, e^{ax+b} , $\log(ax + b)$ function of one variable - power function - constant multiple of a function - sum of functions - product of two functions - quotient of two functions - function of functions - maxima and minima of functions of order 2 and 3 (algebraic functions only, trigonometric functions excluded & simple problems only). Sections 17.1-17.8, Pages 645-659, Sections 17.19, Pages 703-713.

Integration of functions of the form $(ax + b)^n$, e^{ax+b} , log(ax + b) - indefinite integral - rules - integration by substitution - integration by parts -

integration by partial functions (algebraic functions only, trigonometric functions excluded & simple problems only). Sections 18.1, 18.2, 18.4, Pages 723-736, Sections 18.8, 18.9, Pages 746-757.

UNIT - V (18)

Matrices - types of matrices - operations on matrices - determinants of order 2 and 3 - Cramer's rule - inverse of a matrix of order 2 and 3 - solving simultaneous equations using matrices and determinants (simple problems only). Sections 20.1-20.15, Pages 791-828, Sections 20.22, 20.23, Pages 840-849.

BOOK FOR STUDY

Business mathematics by D.C. SANCHETTI and V.K. KAPOOR, Eleventh thoroughly Revised Edition - 2002 - SULTAN CHAND AND SONS, New Delhi.

BOOKS FOR REFERENCE

- Business Mathematics by P.R. VITTAL, Revised edition 2001 -Margham Publications, New Delhi.
- Introductory to Business Mathematics by V.K. KAPOOR 2009 -S CHAND, New Delhi.

பருவம் - 4 11UGT410004 மணி நேரம் - 4

புள்ளிகள் - 3

பொதுத் தமிழ் - 4

நூக்கங்கள்

- 1. நாடகத்தின் நோக்கம், அதன் போக்கு, உத்திகள், பாத்திரப் பாங்கு, உரையாடல் முறை, கற்பனைத் திறம் போன்றவற்றை வெளிப்படுத்துதல்.
- 2. புதிய நாடகங்களைப் படைக்கும் திறனை மாணவர்களிடையே உருவாக்குதல்.

பயன்கள்

- 1. நாடகவழி அழகியல் உணர்வுகளை வளர்த்துக் கொள்வர்.
- நாடகங்களைச் சமூகப் பயன்பாட்டிற்கு ஏற்ப உருவாக்கும் திறன் பெறுவர்.
- **அலகு : 1** (12 மணி நேரம்) மனோன்மணீயம், பாயிரம், அங்கம் 1, களம் 1 5 வரை.
- அலகு : 2 (12 மணி நேரம்)

மனோன்மணீயம், அங்கம் - 2, களம் 1 - 3 வரை. உரைநடை நாடகம் - ஈரோடு தமிழன்பன் - ஈர நெருப்பு (முதல் மூன்று நாடகங்கள்)

அலகு : 3 (12 மணி நேரம்) மனோன்மணீயம், அங்கம் - 3, களம் 1 - 4 வரை.

அலகு : 4 (12 மணி நேரம்) மனோன்மணீயம், அங்கம் - 4, களம் 1 - 5 வரை.

அலகு : 5 (12 மணி நேரம்)
மனோன்மணீயம், அங்கம் - 5, களம் 1 - 3 வரை.
உரைநடை நாடகம் - ஈரோடு தமிழன்பன் - ஈர நெருப்பு,
(4, 5, 6 ஆம் நாடகங்கள்)

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பாடநூல்கள்

1. சுந்தரனார், பெ. மனோன்மணீயம், தமிழாய்வுத்துறை (பதிப்பு), தூய வளனார் கல்லூரி, திருச்சிராப்பள்ளி-2. *(அங்கம் - 3 இல்* களம் - 4 நீங்கலாக)

2. உரைநடை நாடகம் - ஈரோடு தமிழன்பன் - ஈர நெருப்பு, அய்யா நிலையம், நாஞ்சிக் கோட்டை சாலை, தஞ்சாவூர் - 613 006.

மதிப்பெண் பகிர்வு

பிரிவு	цт <i>ві</i> р -1	цпай -2	<i>цпай.</i> 3
மனோன்மணீயம்	20 (20 வீனக்கள்)	20 (5 விணக்கள்)	60 (4 வினக்கள்)
உரைநடை நாடகம்			15 (1 ഖിങ്ങ)

Sem: IV Hours :5 Code: 11UGF420104 Credits: 3

GENERAL ENGLISH -IV

Objectives:

To enable the students to complete the pre-reading task to 1. comprehend the local and global issues in the lessons..

2. To enable the students to complete the post-reading task centering on Skill Development and Grammar...

To empower the students with globally employable soft skills.

UNIT-I 12 Hrs

Life Stories F.G.Herod

> Mother Teresa R.K.Naravan

Swami and Friends Treasure Island (1-4)

Essential English Grammar

91—95.

Film Review (The Hindu).

Extensive Reading

UNIT -II 12 Hrs

> Imogen Grosberg See Off the Shine George Orwell The Porting Spirit

Extensive Reading Treasure Island (5-8)

96-100. **Essential English Grammar**

Article Writing on Current Issues.

11 Hrs UNIT-III

Philip Agre

Building an Internet Culture

Satyajit Ray Odds Against Us

Extensive Reading Treasure Island (9-12)

Essential English Grammar

Mock Interviews

101-105.

20Hrs **UNIT-IV**

> Jerzy Kosinski TV as Babysitter. F F Scumacher

Technology With Human Face.

Extensive Reading Treasure Island (13-17)

Essential English Grammar Mock Group Dynamics

106-110.

UNIT-V 15 Hrs

> Aluizio Borem, Fabrico R.Santos & David E.Bower

Advent of Biology

Mark Ratner & Daniel Ratner

Nanotechnology

Extensive Reading Treasure Island (18-22)

Essential English Grammar

Presentation Skills

111-114

Text Books

- Elango K. Insights. Hyderabad: Orient Blackswan Pvt Ltd, 2009.
- Murphy, Raymond. Essential English Grammar. New Delhi. Cambridge University Press India Ltd, 2009.
- Defoe, Daniel, Robinson Crusoe, Chennai: MacMillan India Ltd.2009.
- 4. Stevenson R L. Treasure Island. Chennai: MacMillan India Ltd,2009.
- Ram N Ed. The Hindu. Tiruchirappalli.

Semester: IV Hours/Week: 5 Code: 11UCC430210 Credits: 4

MANAGEMENT ACCOUNTING

Objectives

- To provide an insight into accounting procedure and their applications in complex Business Management.
- To help students to plan funds and evaluate risks in financing

Unit : I (15 hrs)

Introduction and scope – Objectives – Relationship between Financial, Cost and Management accounting- Analysis of financial statements; common size and comparative financial statements, Trend percentages accounting ratios.

Unit: II (15 hrs)

Funds flow analysis – Cash flow analysis as per AS 3- - Estimation of working capital.

Unit: III (15 hrs)

Cost of capital – basic concepts – cost of Debt preference, equity capital cost of external equity and retained earning – Determination of the proportions – Leverages and its types.

Unit :IV (15 hrs)

Capital budgeting – meaning and concepts – capital budgeting process – costs and benefits – appraisal – criteria – Pay back method - Discounted cash flow Techniques – ARR method – NPV method.

Unit: V (15 hrs)

Budgetary control- basic concepts, functional and master budgets, flexible budget – Zero base budgeting.

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TEXT BOOK

Khan & Jain – Management Accounting – Tata McGraw – Hill, New Delhi. 1992

BOOKS FOR REFERENCE:

- Prasanna Chandra Fundamental of Financial Management Tata McGraw Hill. New Delhi.2000
- 2. Khan & Jain Financial Management Tata McGraw Hill, New Delhi.
- Shaf, M.A. Management Accounting Vikas Publishing house New Delhi.
- 4. Subir Kumar Banearjee Financial Management- S.Chand & Co.

Theory 20%; Problems 80%

Semester:IV Hours/Week: 2 Code: 11UCC430211 Credits: 2

ELECTIVE -II - VISUAL BASIC

Objectives:

- To learn the basic concepts of Visual Basic
- To know the control and tools of Visual Basic
- To understand how to create the application in Visual Basic

Unit 1: (6 hrs)

Introduction of VB – Creating an Application: Objectives – Tool box – Project explorer – Properties of Window – Form window – understanding projects – Various tools and controls.

Unit 2: (6 hrs)

IDE, Form and controls: Objectives – Form – Working with a control – Opening the code window – Variables: Objectives – Data types – Types of variables – constant.

Unit 3: (6 hrs)

Writing code in VB: Objectives – The code window – The Anatomy of procedure – Editor Features – Files: Objectives – VB files system controls.

Unit 4: (6 hrs)

Menu: Objectives – Building the user Interface-Multiple Document Interface Application (MDI): Features – Loading MDI Form – The Active form Property.

Unit 5: (6 hrs)

Debugging Tips: Objectives – Debugging methods -Introduction to Database – Data Access objects.

TEXT BOOK:

Mohammed Azam, Programming with Visual Basic 6.0 – Vikas Publishing House Pvt Ltd, New Delhi.

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BOOKS FOR REFERENCE:

- Evangelos Petroutsor, Mastering Visual Basic 6 BPB Publication, Delhi
- Gary Cornell, Visual Basic 6 from the Ground up Tata McGraw Hill Publishing Company Limited, New Delhi.

Semester:IV Hours/Week: 2 Code: 11UCC430212 Credits: 2

ELECTIVE -II - VISUAL BASIC PRACTICALS

- Creating and interface that does all arithmetic operations using Label, text and command button
- 2) Design a form string manipulation using multiple forms
- 3) Design a calculator using control arrays and frames
- 4) Move object using scroll bars, picture box and command buttons
- 5) Design the movement of an object using the time control and image box
- 6) Do the following list box operations:
 - (*) Add item to the list box
 - (*) Delete an item the list box
 - (*) Count the numbers of elements in the list box
 - (*) Clear the content of a list box
- 7) Pay bill
- 8) Menu creation

Semester: IV Hours/Week: 4
Code: 11UCC430301A Credits: 4

CORE ELECTIVE - I: SYSTEMS ANALYSIS AND DESIGN

Unit I: System Concepts (12 hrs)

System development life cycle – System Consents – Characteristics – Elements of system – types of system – Abstract, Physical, Open, closed and man made – computer based information system: MIS, DSS, IPS- Role of system Analysts.

Unit II: Investigation and Analysis (12 hrs)

Preliminary investigation and fact finding: System initiation – conducting the investigation – testing project feasibility – Operational-technical – financial and economic, Fact finding techniques: interview – Questionnaire – record review – Observation System analysis: analyzing system data – feasibility – technical – economical – operational – system costs and benefits – types of costs and benefits – categories of cost and benefits- types of cost and benefits – categories of cost and benefits- cost benefit analysis – Break even analysis – pay back – cash flow.

Unit III: Tools and I/O designs: (12 hrs)

Structured analysis – tools of structured analysis – data flow concept – data flow diagram – data dictionary – decision table – decision tree – structured English. The process and stages of system design – logical and physical – major development activities – design of system output – output methods – printed display audio – design to output – Objectives of input design – Capturing of data for input – Input Validation.

Unit IV: File and Database Design: (12 hrs)

File concepts – types of files – methods of file organization – sequential – Direct – indexed - database design – database concepts – types of databases: Hierarchical, Network and Relational. Software design – top down approach – flow chart: system flow chart - program flow chart - HIPO – IPO – VTOC – Warnier Diagram – Walkthrough – levels of quality assurance – system testing – special system tests.

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Unit V: Implementation:

(12 hrs)

System evaluation implementation and maintenance: training personnel – training methods – conversion methods – parallel, direct, pilot and in conversion plan – site preparation – data and file preparation – post implementation review – System maintenance.

TEXT BOOK:

Analysis and design of information systems – James A.SennSystems analysis and design - Elias M. Awad.

CORE ELECTIVE - I: BUSINESS MANAGEMENT

Objective

- To familiarize the students with the basics of principles of management.
- To enable the students become socially conscious managers.

UNIT – I: (12 hrs)

Introduction; Concept, nature, process, and significance of management; managerial roles – Role of management principles – Development of management thought; planning: Concept, process, and types.

UNIT – II: (12 hrs)

Decision making: concept and process; Bounded rationality; Management by objective; Environment analysis and diagnosis; Strategy formulation. Human resource management: Concepts, Role and Functions.

UNIT – III: (12 hrs)

Organizing: Concept, nature, process, and significance; Authority and responsibility relationships; Centralization and Decentralization; Departmentation; Organization structure – forms and contingency factors – Conflict and Coordination.

UNIT – IV: (12 hrs)

Motivation – concept; Theories – Maslow, Herzberg, McGregor, and Ouchi; Financial and non – financial incentives. Management of Change; Concept, nature, and process of planned change. Strategic management: concepts, Theories.

UNIT – V: (12 hrs)

Leadership – concept and leadership styles; Leadership theories - Likert's System management. Communication – nature, process, networks

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and barriers; Effective communication. Managerial control; concept and process; Techniques of control – Traditional and modern.

TEXT BOOKS:

- L.M. Prasad "Principles and Practice of Management", Sultan Chand
 & Sons, New Delhi.
- G.B. GUPTA "Business Organization and Management" Sultan Chand & Sons. New Delhi.

SEMESTER – IV Hours/Week: 6 Code: 11UCC430404A Credits: 5

ALLIED OPTIONAL: BUSINESS STATISTICS

Objectives:

- To train the students in mastering the techniques and tools of Statistics.
- 2. To motivate the students to apply the techniques in their major subject.

UNIT - I (18)

Measures of central tendency - arithmetic mean, median & mode - correction of incorrect values - Open end classes - weighted AM - combined AM - median for unequal intervals - quartiles, deciles & percentiles - relation between AM, median & mode - Measures of dispersion - Range - Quartile deviation - Mean deviation - standard deviation - combined SD - relation between QD, MD & SD - co-efficient of variation (simple problems & business applications only). Chapter 7 (Vol. I), Pages 177-222, Chapter 8 (Vol. I), Pages 268-301.

UNIT - II (18)

Measures of skewness - computation of Karl Pearson's & Bowley's co-efficient of skewness - Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks - Association of two attributes - types of association - consistency of data - Comparison of observed and expected frequencies - Yule's coefficient of association (simple problems & business applications only) Chapter 9 (Vol. I), Pages 330-341, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404-407, Chapter 12 (Vol. I), Pages 478-488.

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's, Paasche's, Bowley's & Fisher's ideal method - weighted aggregative indices - quantity & value indices - test of adequacy of indices - time reversal test - factor reversal test

- family budget method - Time series analysis - components - method of least squares - fitting a straight line trned only (simple problems & business applications only) Chapter 13 (Vol. I), Pages 515-545, 557-560, Chapter 14 (Vol. I), Pages 590-598, 613-619.

Probability - concepts of probability - application of addition & multiplication theorems - conditional probability - Bayes' theorem (no proofs, simple problems & business applications only) Chapter 1 (Vol. II), Pages 751-771, 774-792.

SPSS - introduction - Basic statistical concepts - Research in behavioural sciences - Types of variables - Reliability & Validity - summarizing data - Basic concepts - Measures of central tendency - Variation - Percentiles, quartiles & Inter quartile range - Skewness. Chapter 1, Chapter 2, Sections 2.1-2.3, Chapter 3, Sections 3.1, 3.2.

BOOKS FOR STUDY

B.Com. CA

- 1. Statistical method by S.P. Gupta, 33rd revised edition, 2005, Sultan Chand & Sons, New Delhi. (For Units I, II & IV).
- Statistical methods for practice and Research by Ajai S. Gowr, Sanjaya S. Gaur, First edition, Response books, New Delhi (For Unit V).

BOOKS FOR REFERENCE

- 1. Statistics by SIVATHANU PILLAI 1983 Milestone Publications, New Delhi.
- Applied Statistics with SPSS by HUIZINGH. E Mangalam Publications, Chennai.

Code: 11UCC430404B Credits : 5

ALLIED OPTIONAL: ELEMENTARY STATISTICS

Objectives:

- 1. To give basic knowledge about Statistics to the students who did not study Statistics at the higher secondary level.
- 2. To train the students in the working techniques of various branches of Statistics.

UNIT I (18)

Measures of central tendency - arithmetic mean, median, mode - computation of individual, discrete and continuous series - Measures of dispersion - standard deviation - co-efficient of variation (simple problems & business applications only) Chapter 7 (Vol. I), Pages 177-188, 196-205, 211-218, Chapter 10 (Vol. I), Pages 282-297.

Measures of skewness - computation of Karl Pearson's co-effcient of skewness - Correlation analysis - types of correlation - calculation - rank correlation without tie in ranks (simple problems & business applications only) Chapter 9 (Vol. I), Pages 330-338, Chapter 10 (Vol. I), Pages 377-382, 386-393, 404-407.

Index numbers - Methods of constructing indices - simple aggregative method - Weighted aggregative indices - Laspeyre's Paasche's, Bowley's &Fisher's ideal method - quantity & value indices - Time series analysis - components - method of least squares - fitting a straight line trend only (simple problems & business applications only) Chapter 13 (Vol. I), Pages 515-525, 529-534, 537-539, Chapter 14 (Vol. I), Pages 590-598, 613-619.

Probability - concepts of probability - applications of addition theorem & multiplication theorem (no proofs, simple problems & business applications only) Chapter 1 (Vol. II), Pages 751-765, 774-792.

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UNIT - V (18)

SPSS - introduction - Basic statistical concepts - Research in behavioural sciences - Types of variables - Reliability and Validity - summarizing data - Basic concepts - Measures central tendency - Variation - Skewness. Chapter 1, Chapter 2, Sections 2.1-2.3, Chapter 3, Sections 3.1.1, 3.1.2, 3.1.4.

BOOKS FOR STUDY

- Statistical method by S.P. Gupta, 33rd revised edition, 2005, Sultan Chand & Sons, New Delhi.
- Statistical methods for practice and Research by Ajai S. Gowr, Sanjaya S. Gaur, First edition, Response books, New Delhi (For Unit V).

BOOKS FOR REFERENCE

- Statistical by SIVATHANU PILLAI 1983 Milestone Publications, New Delhi.
- 2. Applied Statistics with SPSS by HUIZINGH. E Mangalam Publications, Chennai.

COST ACCOUNTING

Objectives:

55

- To enable the students to understand the principles and the procedure of cost accounting and to help the students to apply it in a practical situation.
- To teach cost effective operational efficiency when they become employees/ entrepreneurs.

Unit-1 (21 hrs)

Introduction-Evolution and cost accounting and management Accounting-Cost concepts and Cost objects-Cost classification — Cost organization and its relationship with other departments. Preparation of Cost Sheet.

Material cost-Purchase procedure, store keeping and stock control, pricing, issue of materials and accounting thereof, identification of slow, non-moving item. ABC analysis, Policies relating to spares, level of inventories and Economic order quantity, Analysis, investigation and corrective steps for treatment of stock discrepancies-control through other means, JIT,VED analysis-scrap analysis.

Unit-2 (21 hrs)

Labour cost –Remuneration methods ,monetary and non-monetary incentive schemes, pay roll procedures, labour analysis and idle time, measurement of labour efficiency and productivity, analysis of non-productive time and their cost, labour turnover and remedial measures, treatment of idle time and over time.

Overheads-Direct expenses-nature, collection and classification of direct expenses and treatment-production overheads-distribution, appropriation, absorption by products, use of predetermined recovery rates, treatment of under and over –absorption, administration, selling, distribution overheads.

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Unit-3 (21 hrs)

Cost accounting records- Cost ledgers- Reconciliation of cost and financial accounts and integrated accounts.

Process costing-Simple process accounts including NL, AL and Abnormal gain treatments-Inter process profits. - Equivalent production method (simple problems only).

Unit-4 (21 hrs)

Contract costing; Introduction, features of contract costing, profit or loss on contract - servicing or operating costing; Operating costing in some service industries.

Unit-5 (21 hrs)

Marginal costing-Basic concepts-Marginal and Absorption costing-CVP Analysis-BE Analysis and charts-Limitation and application-Differential cost analysis-Relevant cost analysis-Applications for management decision making.

Standard Costing-Concepts and uses- Setting of standard cost-Accounting methods-computation of simple variances relating to Materials, Labor, Overheads and Sales. (Simple problems only).

TEXT BOOK:

Jain & Narang-Cost Accounting Principles and Practice -Kalyani Publishers, 2006.

BOOKS FOR REFERENCE:

- 1. Bannerjee-Cost Accounting-Macmillan Publishers.
- 2. S.N. Maheswari-Cost Accounting
- 3. Jawaharlal-Cost Accounting
- 4. Saxena & Vashist-Cost Accounting-S, Chand and Co, New Delhi
- 5. Charles T.Horngren, 'Cost Accounting- A Managerial Emphasis' (19th Edition) Prentice Hall Of India(P) Ltd, New Delhi
- 6. Ratnam, P.V, Costing Adviser, Ktaaag Mahal, Allahabad.
- 7. Nigam Sharma, 'Advanced Cost Accounting' Himalaya Publishing House, New Delhi.

Theory 20%; Problems 80%

Semester: V Hours/Week: 6

Syllabus: 2011

Code: 11UCC530214 Credits : 4

BUSINESS LAW

OBJECTIVES:

57

• To have basic knowledge on laws governing business and companies.

• To help students to have a practical knowledge on various business deals and corporate legal framework.

Unit-I: (18 hrs)

The Indian Contract Act — nature of contract - offer and acceptance — consideration - capacity to contract - free consent - legality of object - void agreements - contingent contract - performance and discharge of contract - remedies for breach of contract - quasi contract.

Unit-2: (18 hrs)

Special Contracts: Contract of Indemnity and Guarantee-Distinction between Indemnity and guarantee-Kinds of guarantee-rights of surety-discharge of surety-Bailment and Pledge- Classification-duties and rights of bailor and bailee-finder of goods –termination of bailment-Pledge-differences between bailment and pledge-rights and duties of pawnor and pawnee-pledge of non-owners.

Unit-3: (18 hrs)

Sale of Goods act - Difference between Sale and other Disposition of goods – Implied conditions and warranties - Transfer of property in and title to goods - unpaid Sellers rights-Consumer Protection Act-definitions-Central & State consumer protection council-consumer disputes redressal forum and commission.

Unit-4: (18 hrs)

Law of Agency - Definition - various kinds of Agency - Agents by Estoppel - Agency by Ratification - Rights and duties of Third parties to principals and agent - Termination of Agency.

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Unit-5: (18 hrs)

Company Law - Definition and characteristics of companies – kinds of companies - Corporate Entity - Doctrine of piercing the corporate veil – formation of company – memorandum of association – Articles of Association – prospectus—Membership in a company – share capital and shares – borrowing powers – meetings and resolutions – Accounts and Auditors – preventions of oppression and mismanagement – winding up; meaning and causes, modes.

TEXT BOOK:

N.D. Kapoor - Elements of Mercantile Law - Sultan and Sons, New Delhi, 1997.

BOOKS FOR REFERENCE:

- M.C. Shukla Manual of Mercantile Law S. Chand & Co., New Delhi, 1999.
- 2. P.P.S. Gogna A TEXT BOOK of Mercantile Law S. Chand & Co., New Delhi, 1999.
- 3. D.P. Jain Mercantile Law Konark Publishers Pvt. Ltd., New Delhi, 1997.
- 4. Sen & Mitra Commercial Law, The mould press, Kolkatta, 1974.

Semester: V Hours/Week: 4
Code: 11UCC530215 Credits: 4

PERSONALITY DEVELOPMENT

Objective:

To impart managerial soft skills this deals with personal, communication and management skills to compete with the professional world.

UNIT-I (12 hrs)

Soft skills-Self discovery - knowing self - developing positive attitude -forming values - improving perception. Personality – Differences between self and personality.

UNIT-II (12 hrs)

Interpersonal Skills: Improving interpersonal skills resolving conflicts-dealing with difficult people-negotiation skills-cross cultural communication.

UNIT-III (12 hrs)

Communication Skills: Listening skills, reading skills, speaking skills, Interview skills, group discussion, resume writing, career planning, and Career development.

UNIT-IV (12 hrs)

Time management, stress management, etiquette and manners, emotional intelligence.

UNIT-V (12 hrs)

Team building and leadership: Introduction: Team work-Team building and development - Leadership-leaders and managers-leadership theories, leadership strategies.

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TEXT BOOKS:

- 1. G.Ravindran, S.P.B.Elango, Dr.L.Arockiam, "Success through softskills", Institute for communication and Technology, Trichy-2007.
- 2. Dr.B.Rathan Reddy, "Team Development and Leadership", Jaico publishing House, Mumbai-2005.

BOOKS FOR REFERENCE:

E.H. McGrath S.J., 'Basic Managerial Skills for All, 6th Ed., prentice Hall of India, New Delhi, 2004.

Semester: V Hours/Week: 5 Code: 11UCC530216 Credits: 2

DATABASE MANAGEMENT SYSTEM

Objectives:

Comprehending the Concepts of Database and Relational Database Management Systems.

Unit 1 (15 hrs)

BASIC CONCEPTS: Data modeling for a Database - Records and Files - Abstraction and Data Integration - The Three level Architecture for DBMS - Components of a DBMS - Advantages and Disadvantages of DBMS. Data Model: Introduction - Data Association - Data Modeling Classification - Entity Relationship Diagram.

Unit 2 (15 hrs)

FILE ORGANIZATION: Introduction - The Constituencies of a File - formal specification of storage of a file - Logical access - Primary key retrieval - Sequential file -Index Sequential file - Direct file - Secondary key retrieval - Indexing using Tree structure.

Unit 3 (15 hrs)

RELATIONAL MODEL: Introduction - Relational Database - Attributes and Domain - Tuple - Relation and their scheme - Relation representation - Keys - Relationship - Relation operation - Integrity Rules - Relational Algebra - Basic Operation - additional relational algebraic operations.

Unit 4 (15 hrs)

RELATIONAL DATABASE MANIPULATION: Introduction – SQL - Data Manipulation in SQL - Basic Data Retrieval - Arithmetic and Aggregate operator - SQL join - set manipulation – categorization – updates – Views.

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Unit 5 (15 hrs)

RELATIONAL DATABASE DESIGN: Relational scheme and relational design - Universal Design - Functional dependency - Relational Data Base Design - Normal Form - Anomalies and Data redundancy - Loss less join and dependency - Decomposition into Third Normal Form.

TEXT BOOK:

Bipin C.Desai , "An Introduction to Data Base System", Galgotia, New Delhi, 2005

BOOKS FOR REFERENCE:

- 1. C.J. Date, "An Introduction to Database Systems", Pearson Education, New Delhi. 2005.
- 2. Silberschatz, Korth & Sudershen," Database System concepts", 4th Ed., McGraw-Hill, Calfornia, 2002.

Semester: V Hours/Week: 2

Code: 11UCC530217 Credits : 2

ORACLE – SQL – Practicals

- 1. Table creation using various constraints.
- 2. Simple Queries.
- 3. Queries using DCL Statements.
- 4. Queries using aggregate functions.
- 5. Queries for set Operators.
- 6. Join Operations using multiple tables.
- 7. Nested sub Queries.
- 8. View creation and Manipulation.
- 9. PL/SQL Program for student mark list.
- 10. PL/Sql Program for employee pay bill.

Semester:V Hours/Week: 4
Code: 11UCC530302A Credits: 4

CORE ELECTIVE - II: MANAGEMENT INFORMATION SYSTEM AND ERP

Unit 1 (12 hrs)

Introduction to IS – Why study IS – Why business need IT – fundamentals of IS – overview of IS – solving business problems with IS – developing IS solutions.

Unit 2 (12 hrs)

IS for business operations – Business IS – marketing, manufacturing human resources, accounting and financial information system – Transaction processing system.

Unit 3 (12 hrs)

Management information system and decision support system-Managing IT – Managing information resources and technologies.

Unit 4 (12 hrs)

Enterprise Resource Planning (ERP): an overview – benefits of ERP - ERP and related technologies – Business process reengineering – data warehousing – data mining – online analytical processing – supply chain management.

Unit 5 (12 hrs)

ERP implementation - ERP implementation life cycle - ERP and E-Commerce – ERP and Internet.

TEXT BOOKS:

1. James O Brien, "Management Information Systems for managing IT in the Internetworked enterprise", 4th edition, tata MC Graw Hill Publishing company Ltd, NewDelhi, 1999 (Unit I, II and III).

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. Alexis Leon, "ERP Demystified", Tata Mc Graw Hill publishing Company Ltd, New Delhi, 2000 (Unit IV and V).

BOOKS FOR REFERENCE:

WS Jawadekar, "Management Information System", Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 1998.

Semester:V Hours/Week: 4
Code: 11UCC530302B Credits: 4

CORE ELECTIVE - II: BUSINESS COMMUNICATION

Objectives:

To help the students to learn the principles and art of effective business communication.

Unit I: (12 hrs)

Role of Communication in Business: Basic Elements of communication process, level of communication forms, models and media of communication Verbal and nonverbal communication Functions and Types.

Unit II: (12 hrs)

Organizational communication: Communication dimensions in organizations - Net works Communication structures - communication in different situations.

Unit III: (12 hrs)

Verbal Communication: Business letters Types basic principles, style and tone letters relating to calling for a post, calling for interview Appointment orders, Termination order, Business Enquiries Orders, Regret cancellation of orders, Complaints and Adjustments.

Unit IV: (12 hrs)

Non Verbal Communication: Intra and inter personal communication. The process of Intra and inter personal communication. The effects of Intra and inter personal variables on effective communication.

Unit V: (12 hrs)

Report Writing: Considerations - Types of report preparation, Report format principles of writing a report - feed back on the report common errors.

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TEXT BOOKS:

Sharma, Business Correspondence& Report Writing, Tata Mc Graw Hill

BOOKS FOR REFERENCE:

- 1. Pradhan, Bhande & Takur Business Communication, Himalaya Publisiing.
- 2. Rao & Rao, Business Communication, Himalaya.
- 3. M.Balasubrahamanyam, Business Communications, Viaks Publishing.
- 4. G.T. Huni. Communication Skills in the organization, Prentice Hall.
- 5. Bery Williams, Communicating Effectively, Sterling Publishers.
- . Larry L. Barket. Communications, Prentice Hall of India.

B.Com. CA

SKILL BASED ELECTIVE - I: SOFT SKILLS

Objectives

- To make the students understand the determinants of a successful and integrated personality
- To help them to grow with the optimum realization of individual potentialities and capacities.

Unit 1 (10 hrs)

Self Discovery - Personality-difference between self and personality-factors affecting personality-types.

Unit II (10 hrs)

Attitudes-developing positive attitudes-sources-formation-types-attitudes and their results-Stress-meaning-causes-types-coping with stress-emotional intelligence.

Unit III (10 hrs)

Communication-meaning-features-kinds-body language-interview skills-group discussion-group dynamics-team work-Time management-reading skills-listening skills-taking notes-art of public speaking-writing skills.

Text book and References:

- 1. Prem Bhalla, The portrait of a complete man, Pusthak Mahal, New Delhi.
- Rajiv K Mishra, Personality Development, Rupa Publication, New Delhi.
- 3. Charles C Manz, The power of failure, B K Publication New Delhi
- 4. Dr. Jyotsna Cadafy, Understanding emotional IQ, Pusthak Mahal New Delhi.

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Semester:VI Hours/Week: 7
Code: 11UCC630218 Credits: 4

INCOME TAX

Objectives:

1. To help students understand and apply basic concepts and provisions of Income tax Act 1961.

2. To help students compute income of individuals under various heads of income.

Unit I (21 hrs)

Definitions of Previous Year, Assessment Year, Persons, Assessee, Income, Gross Total Income, Capital and Revenue Receipts and Capital and Revenue Expenditures, Residential status and Incidence of Tax, Incomes exempt under sec.10.

Unit II (21 hrs)

Computation of Salary income- Meaning and forms of salary, savings under sec.80c - Forms and taxability of Allowances Forms, Valuation and Taxability of perquisites, Deductions from salary.

Unit III (21 hrs)

Types of House Property Taxability of income from let out property, Taxability of income from self occupied property, Tax-treatment of unrealized rent and Arrears of Rent. Deduction u/24, Computation of income from House Property.

Unit IV (21 hrs)

Basic principles for computing Business Income - Schemes of Business Income, Deductions/ allowances Specific deductions under the Act, Specific disallowances under the Act, Permissible methods of valuation of closing stock, Computation of Income from Business or Profession.

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Unit V (21 hrs)

Definition of Capital Gain – Capital Gains exempt from Income Tax, Meaning of transfer, Cost of Acquisitions and Cost of Improvement, Meaning of Long Term and Short Term Capital gain, Computation of capital gain, Computation of income from other sources. Grossing up of interest.

TEXT BOOKS:

Dr Vinod K Singhania, Students Guide to Income Tax, Taxmann Publications Pvt ltd., New Delhi (Latest Edition)

BOOKS FOR REFERENCE:

 Bagavathi Prasad, Income Tax Law and Practice, Wishwa Prakashan, New Delhi. (latest)

Theory 20%; Problems 80%

Semester :VI Hours/Week : 6 Code : 11UCC630219 Credits : 4

INVESTMENT MANAGEMENT

Objective

- This course introduces student to the application of various tools and techniques of financial risk management.
- To provide knowledge on the various investment avenues that benefits the individual and nation.

Unit 1 (18 hrs)

Introduction: Investment- Features of Investment Program - Risk of Investment- Spectrum of Investment- Equity Shares- Fixed Income Securities- Mutual Fund Scheme- Deposits- Tax sheltered Savings Scheme-Life Insurance-Real Estate- Precious objects.

Unit II (18 hrs)

Sources of Financial Risk: Credit vs. market, default risk, foreign exchange risk, interest rate risk purchasing power risk etc.; Systematic and non-systematic risk.

Unit III (18 hrs)

Fundamental analysis - Influence of the economy- Economy Vs Industry and Company- Industry analysis- Company analysis- Guidelines for Investment- How to pick up growth Shares - NSE, BSE, Dow Jones Index and OTCEI. Technical analysis of the market- Basic tenets- Dow theory-Major trends- Principles of technical analysis.

Unit IV (18 hrs)

Options: types of options; option trading; Margins Valuation of options: Binomial option pricing Model; Black-schools model of call options; Valuation of put options; index options; option markets-exchange traded options, overthe-counter options, quotes, trading, margins, clearing, regulation and taxation; Warrants and convertibles.

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Unit V (18 hrs)

Future: Hedgers and speculators; Future contracts; Future markersclearing house, margins trading future positions and taxation; Future prices and spot prices; Forward prices vs. future prices; Future vs. options.

TEXT BOOKS:

- 1. Preethi shing , Investment Management , Himalaya Publishing House, New Delhi.
- 2. V.K. Bhalla, Investment Management (Security analysis and Portfolio Management) S. Chand & Company Itd, New Delhi, 2005

BOOKS FOR REFERENCE:

- V. Aavadhani- Investment & Securities markets In India, Himalaya Publishing House, New Delhi, 1999.
- 2. Donald E Fischer & Ronald J Jordan, Security analysis and Portfolio Management, Prentice Hall of India Pvt limited, New Delhi, 2001.
- 3. Punithavathi Pandian, Security Analysis and Portfolio Managemaent, Vikas Publishing House, Delhi.

(Theory only)

Semester:VI Hours/Week: 5 Code: 11UCC630220 Credits: 2

FINANCIAL ACCOUNTING PACKAGE - TALLY

Objectives:

- To impart the students with the basic principles and concepts of accounting.
- To provide knowledge on the use and application of computer in accounting

Unit I (15 hrs)

Introduction to Tally – Features of Tally – Starting Tally – Company creation – alteration and deletion – Hierarchy of account groups and ledgers – A/c groups of balance sheet – Assets and P & L a/c – A/cs group creation - A/c ledger creation – Financials problems-alteration and deletion.

Unit II (15 hrs)

Voucher entry – Tally a/c Voucher types – Contra Voucher – payment Voucher – receipt Voucher – journal Voucher – purchase Voucher – sales Voucher – Voucher alterations, deletion and cancellation – single mode Voucher entry – A/c Voucher lists – Day book – Trial balance.

Unit III (15 hrs)

Cost centre – Cost category – Voucher entries using cost centre – Payroll preparation – Budget creation and alteration – TDS – TCS – VAT.

Unit IV (15 hrs)

Inventory information – Inventory masters – units of measure – stock group – stock item – stock category – godowns – Inventory vouchers – Receipt note voucher – Rejections in voucher – Delivery note vouchers - Rejections out voucher – Stock journal voucher – Physical stock voucher – Creating purchase order and sales order - invoicing.

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Unit V (15 hrs)

Accounting and inventory books and reports - Data Collaboration - Security - Tally vault - Tally audit - Export of data - data formats - internet connectivity - E mailing tally report as attachments - import of tally data - migrating tally data - ODBC connectivity - connecting tally data into MS word document and excel worksheet - Backup - Restore.

TEXT BOOKS:

- 1. Tally Namrata Agarwal (Unit III)
- 2. Implementing Tally AK Nadhani and KK Nadhani (Unit I and II, Unit IV and V).

Semester:VI Hours/Week: 2

Code: 11UCC630221 Credits : 2

FINANCIAL ACCOUNTING PACKAGE - TALLY PRACTICAL

- 1. Creation, alteration and deletion of company
- Creation, alteration and deletion of primary and secondary accounting groups.
- 3. Final A/Cs with adjustments (Creation and deletion of ledgers)
- 4. Voucher entry problems in double entry mode
- 5. Voucher entry problem in single entry mode.
- 6. Voucher entries using cost centres
- 7. Budget preparation and reporting variance
- 8. Payroll preparation
- 9. Accounting vouchers using stock items
- 10. Order processing and inventory vouchers
- 11. Generation of accounting books and reports
- 12. Generation of inventory books and reports.

Semester:VI Hours/Week: 4
Code: 11UCC630303A Credits: 4

CORE ELECTIVE - III: CYBER LAWS AND SYSTEM SECURITY

Unit 1: (12 hrs)

Basic Concepts of Technology and Law Understanding the Technology of Internet

Scope of Cyber Laws
Cyber Jurisprudence
Law of Digital Contracts

Law of Digital Contracts

The Essence of Digital Contracts
The System of Digital Signatures

The Role and Function of Certifying Authorities

The Science of Cryptography

Unit II: (12 hrs)

Intellectual Property Issues in Cyber Space

Domain Names and Related issues

Copyright in the Digital Media

Patents in the Cyber World

E-Governance

Cyber Crimes and Cyber Laws

Unit III: (12 hrs)

Information Technology Act 2000

Information Technology Act-2000-1 (Sec 1 to 13)

Information Technology Act-2000-2 (Sec 14 to 42 and Certifying authority Rules) - Information Technology Act-2000-3 (Sec 43 to 45 and Sec 65 to 78)

Unit IV: (12 hrs)

Information Technology Act-2000-4(Sec 46 to Sec 64 and CRAT

Rules) - Information Technology Act-2000-5 (Sec 79 to 90)

Information Technology Act-2000-6 (Sec 91-94)

International Scenario in Cyber Laws

Unit V: (12 hrs)

Security Features in an Operating System- Windows/Linux

Networks and Security Challenges

Internet Security Issues

Internet Security Risks

Access Control Risks

Technology of Internet Security

TEXT BOOKS:

- 1. Hand book of Cyber laws, V.Sharma, Macmillan India Limited, 2003
- 2. Cyber Law Simplified, Sood Vivek, TataMcgra

BOOKS FOR REFERENCE:

1. E-Commerce – Kamlesh K Bajaj and Debjani Nag.

Semester:VI Hours/Week: 4
Code: 11UCC630303B Credits: 4

CORE ELECTIVE - III : GLOBAL FINANCIAL MANAGEMENT

Objective

- To provide a detailed insight in to the financial management and Global Finance.
- To familiarise the students with changing trend in economy and its implications.

Unit–I: (12 hrs)

Financial Management – An over view – Meaning –Scope - Goals – Basic Considerations. Objectives of the firm and the impact of risk – The nature and measurement of exposure and risk – Exchange Rate, Interest rate – Inflation rate and Exposure– ADR and GDR.

Unit–II: (12 hrs)

Capital structure – NI Approach –NOI Approach – Traditional, MM Approach – Taxation and Capital structure –EBIT – analysis – Assessment of debt equity – Trading on equity capital structure polices.

Unit–III: (12 hrs)

Dividend policy and share valuation – Traditional Miller and Modigliani position –over all picture – dividend policy – Stability – Residual payment – Corporate dividend behaviour – Legal procedure Aspects – Bonus share and Stock splits –ESOP.

Unit–IV: (12 hrs)

International Financial markets and instruments – Futures Options and Swaps – Meaning, Advantages – Applications.

Unit–V: (12 hrs)

Globalisation – Old and New – Inequalities at the global level – The debt crisis – South East Asian crisis – Implications– Capital controls – Chile model.

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TEXT BOOKS

Prasanna Chandra "Fundamentals of Financial Management", (New Delhi: Tata Mcgraw Hill Co.)

BOOKS FOR REFERENCE:

- 1. Rochard A Brealey and Stewart C.Myers, 'Principles of Corporate Finance' (New Delhi: Tata McGraw Hill Publications, 1998).
- 2. Prasanna Chandra, 'Fundamental of Financial Management' (New Delhi: Tata McGraw Hill Publications, 2000).
- 3. Apte,P.G., 'International Financial Market', (New Delhi: Tata McGraw Hill Co., 1998).
- Meir Kohn, 'Financial Markets and Institutions', (New Delhi: Tata McGraw Hill Co.).
- Khan and Jain, 'Financial Management', (New Delhi: Tata McGraw Hill Co., 1997).

(Theory Only)

Semester:VI Hours/Week: 2 Code: 11UCC640602 Credits: 2

SKILL BASED ELECTIVE - II: Basics of Accounting

Objective

• To acquaint students with the accounting principles and practices.

 To make the students to be familiar with basics of cost accounting and management accounting.

Unit – I (10 hrs)

Introduction to Accounting: Objectives, nature, concepts and conventions and scope of financial accounting, cost accounting and management accounting; Management accounting and managerial decisions; Management accountant's position, role and responsibilities.

Unit – II (10 hrs)

Journal – Meaning – Recording of transaction in Journal – Ledger – Meaning – Posting into the Ledger – Balancing the Accounts – Preparation of Trial Balance.

Unit – III (10 hrs)

Financial statements – Meaning – Definition – Preparation of trading, Profit and Loss account and Balance Sheet (Problems with simple adjustments).

TEXT BOOKS:

- Grewal, T.S. 'Double Entry Book Keeping', Sultan Chand & Sons, New Delhi, 1997)
- 2. Maheswari, S.N. 'Management Accounting', Sultan Chand & Sons, New Delhi, 1998.

BOOKS FOR REFERENCE:

1. Man Mohan and Goyal, G.N., 'Principles of Management Accounting', Sahitya Bhawan, Agra, 1986.

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2. Khan and Jain, 'Financial Management', Tata McGraw Hill, New Delhi, 1997.

- 3. Shukla, M.C. and Grewal, T.S. 'Advanced Accounting', S.Chand & Company (Pvt) Ltd., New Delhi, 2000.
- 4. S N Maheshwari & S K Maheshwari, 2005, Introduction to Accountancy, Vikas Publishing House Pvt. Ltd., New Delhi.

Theory 40%; Problems 60%

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SKILL BASED ELECTIVES

BOTANY

11UBO540601 Mushroom Culture 11UBO640602 Herbal Technology

BUSINESS ADMINISTRATION

11UBU540601 Personality Development

11UBU640602 Managerial Skills

CHEMISTRY

11UCH540601 Food and Nutrition 11UCH640602 Everyday Chemistry

COMMERCE

11UCO540601A Accounting for Executives 11UCO540601B Soft Skills for Managers 11UCO640602A Total Quality Management

11UCO640602B Fundamentals of Accounting Packages

COMMERCE (CA)

11UCC540601 Soft Skills

11UCC640602 Basics of Accounting

COMPUTER APPLICATIONS (Dept of IT)

11UBC540601A Fundamentals of IT 11UBC540601B Internet Concepts 11UBC640602A Visual Programming

11UBC640602B Flash

COMPUTER SCIENCE

11UCS540601A Office Automation 11UCS540601B Internet Concepts

11UCS640602A Fundamentals of Computer Networks

11UCS640602B E-Commerce

ECONOMICS

11UEC540601 Security Analysis

11UEC640602 Economics of Insurance

ELECTRONICS

11UEL540601 DVD Troubleshooting and Assembling

11UEL640602 PC Assembling

ENGLISH LITERATURE

11UEN540601 Business English Writing

11UEN640602 Media Skills

HISTORY

11UHS540601 Indian History for Competitive Exams 11UHS640602 Tourism and Travel Management

MATHEMATICS

11UMA540601 Mathematics for Competitive Exams

11UMA640602 MATLAB

PHYSICS

11UPH540601 Cell Phone Servicing 11UPH640602A Electrical Wiring 11UPH640602B Videography

STATISTICS

11UST540601 Data Analysis for Competitive Exams

11UST640602 Statistics for Management

TAMIL

11UTA540601 தமிழ் இலக்கியத்தில் மனித உரிமைகள் 11UTA640602 மைய அரசுப் பணித் தேர்வுத்தமிழ்