MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

KALIPPATTI, NAMAKKAL (Dt) – 637501.

REGULATIONS FOR B.COM COMPUTER APPLICATION DEGREE COURSE

With Semester System and CBCS Pattern

(Effective from the academic year 2016-2017)

1. OBJECTIVE OF THE COURSE

i)To provide the basic and essential knowledge regarding various activities under taken and necessary to run socially responsible business organization.

ii)To impart certain basic skills and aptitude which will be useful in developing entrepreneurship.

iii)To provide a global view of the several financial and other institutions and their function which support the business system.

iv)To train the students in the application of computers in various business operation.

v)To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

2. ELIGIBILITY FOR ADMISSION

Candidates seeking admission to the first year B.Com – Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the Syndicate of Periyar University as equivalent thereto.

3. DURATION OF THE COURSE

The course for the degree of **Bachelor of Commerce (CA)** shall consist of three academic years divided into six semesters. Each semester consist of 90 working days.

4. COURSE OF STUDY

The course of study shall comprise instructions in Core and Elective subjects according to the syllabus and books prescribed from time to time. This syllabus for various subjects shall be clearly demarcated into five viable UNITs in each paper / subject.

5. EXAMINATIONS

The Theory examination shall be three hours duration to each paper at the end of each semester. The candidate failing in any subject(s) will be permitted to appear for each failed subject(s) in the subsequent examination. The practical examinations for UG course should be conducted at the end of the every semester.

6. a) SUBMISSION OF RECORD NOTE BOOKS FOR PRACTICAL EXAMINATIONS

Candidates appearing for practical examinations should submit bonafide Record Note Books prescribed for practical examinations, otherwise the candidates will not be permitted to appear for the practical examinations. However, in genuine cases where the students, who could not submit the record note books, they may be permitted to appear for the practical examinations, provided the concerned Head of the department from the institution of the candidate certified that the candidate has performed the experiments prescribed for the course. For such candidates who do not submit Record Books, zero (0) marks will be awarded for record note books.

6. REVISION OF REGULATIONS AND CURRICULUM

The college may revise / amend / change the Regulations and Scheme of Examinations, if found necessary.

7. PASSING MINIMUM

   a) **THEORY**

The candidate shall be declared to have passed the examination if the candidate secure not less than 40 marks out of 100(CIA – 10 marks out of 25 and EA – 30 marks out of 75) in the examination in each theory paper.

a) PRACTICAL

The candidate shall be declared to have passed the examination if the candidate secure not less than 40 marks put together out of 100(CIA – 16 marks out of 40 and EA – 24 marks out of 60) in the examination in each practical paper.

8. EVALUATION PATTERN

Theory: Internal [CIA]: 25 Marks & External [EA]: 75 Marks   Max. Marks: 100

Internal Marks Distribution [CIA] (Total Marks: 25)

- Attendance   : 5 Marks
- Assignment   : 5 Marks
- Internal Examinations   : 15 Marks

External Marks Distribution [EA] (Total Marks: 75)

Practical: Internal [CIA]: 40 Marks & External [EA]: 60 Marks   Marks: 100

Internal Marks Distribution Practical / Software Development Lab [CIA]

(Total Marks: 40)

- Preparation of Record & Submission   : 15 Marks
- Internal Practical Examinations   : 25 Marks

The components for continuous internal assessment are:

- ➢ Attendance   : 5 Marks
- ➢ Model Practical Examinations   : 20 Marks

External Marks Distribution Practical [EA] (Total Marks: 60)

For each Practical question the marks should be awarded as follows (External):

(i) Algorithm / Flowchart	-	20%
(ii) Writing the program in the main answer book	-	30%
(iii) Test and debug the programs	-	30%
(iv) Printing the correct output	-	20%

(Marks may be proportionately reduced for the errors committed in each of the above

PROJECT DISSERTATION (Max. 100 Marks)

Internal   : 25 Marks

Evaluation (External)   : 25 Marks

Viva -Voce (Joint)   : 50 Marks

9. QUESTION PAPER PATTERN

Theory: Time: 3 Hours   Max.Marks: 75

PART-A (10 x 2 = 20)

Answer all the questions

PART-B (5 x 5 = 25)

Answer all the questions (Either or type from each unit)

PART – C (3 x 10 = 30)

Answer any three questions (out of five questions)

Practical: Time: 3 Hours   Max.Marks: 60

1. One compulsory question from the given list of objectives   : 30 Marks

2. One either / OR type question from the given list of objectives   : 30 Marks

10. REGULATIONS OF PROJECT WORK

- Students should do their five months [December to April] Project work in Company / Institutions
- The candidate should submit the filled in format as given in **Annexure – I** to the department for approval during the first week of January in their project semester
- Each internal guide shall have maximum of 4 Students
- Periodically the project should be reviewed minimum three times by the advisory committee
- The students should prepare three copies of the dissertation and submit the same to the college in the month of April for the evaluation by examiners. After evaluation one copy is to be retained in the college library and the student can hold one copy.
- Format of the Title page and certificate are enclosed in **Annexure – II**

11. CLASSIFICATION OF SUCCESSFUL CANDIDATES

- FIRST CLASS WITH DISTINCTION   - 75% and above at the first appearance
- FIRST CLASS   - 60% and above
- SECOND CLASS   - 50% to 59%

12. COMMENCEMENT OF REGULATION

These regulations shall take effect from the academic year 2016 – 2017, i.e. for students who are to be admitted to the first year of the course during the academic year 2016 – 17

ANNEXURE – I

College Name   :

Course   :

Student Name   :

Register Number   :

Title of the Project   :

Address of Organization / Institution   :

Name of the Guide   :

Qualification   :

Teaching Experience   :

Place:

Date:

Signature of Guide

HEAD OF THE DEPARTMENT

1) Format of the Title page

<div align="center">

TITLE OF THE PROJECT REPORT

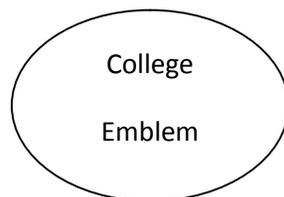A Project report submitted in partial fulfillment of

the requirements for the degree of

Bachelor of Commerce with Computer Application

by

STUDENT NAME

Reg.No:

College

Emblem

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

KALIPPATTI – 637 501.

MONTH – YEAR

</div>

2) Format of the Certificate

MAHENDRA ARTS & SCIENCE COLLEGE

(Autonomous)

KALIPPATTI – 637 501.

MONTH – YEAR

PROJECT WORK TITLE OF THE REPORT

Bonafide Work done by

STUDENT NAME

REG. NO

A Project report submitted in partial

fulfillment of the requirements for the degree of

Bachelor of Commerce with Computer Application

INTERNAL GUIDE   **HEAD OF THE DEPARTMENT**

Submitted for the Viva-Voce Examination held on _____

Internal Examiner   **External Examiner**

B.COM (CA)
COURSE PATTERN - 2016 - 2017 ONWARDS

SEM		PART	CODE	COURSE	Hrs	Crs	INT	EXT	TOTAL
I	I	Language	M16UFTA01	Language - I (Tamil/Hindi/French)	5	3	25	75	100
	II	English	M16UFEN01	English - I	5	3	25	75	100
	III	Core	M16UCC01	Financial Accounting - I	6	4	25	75	100
			M16UCC02	Principles of Management	4	4	25	75	100
			M16UCC03	Computer Fundamentals	4	3	25	75	100
			M16UCCP01	Practical - I - E-Mail Concepts	2	2	40	60	100
		Allied - I	M16UECA03	Business Economics	4	3	25	75	100
	IV	Value Edn	M16UVE01	Value Education - Yoga	---	2	25	75	100
				Total for Semester - I	**30**	**24**	**215**	**585**	**800**
II	I	Language	M16UFTA02	Language - II (Tamil/Hindi/French)	5	3	25	75	100
	II	English	M16UFEN02	English - II	5	3	25	75	100
	III	Core	M16UCC04	Financial Accounting - II	6	4	25	75	100
			M16UCC05	Principles of Communication	4	4	25	75	100
			M16UCC06	Office Automation	4	3	25	75	100
			M16UCCP02	Practical - II - Office Automation	2	2	40	60	100
			M16UCCP03	Practical - III - Inplant Training	---	2	40	60	100
		Allied - II	M16UECA04	Indian Economy	4	3	25	75	100
	IV	Value Edn	M16UES01	Environmental Studies	---	2	25	75	100
				Total for Semester - II	**30**	**26**	**255**	**645**	**900**
III	III	Core	M16UCC07	Company Accounts	6	4	25	75	100
			M16UCC08	Business Law	4	4	25	75	100
			M16UCC09	Principles of Marketing	5	4	25	75	100
			M16UCC10	Programming In C	4	3	25	75	100
			M16UCCP04	Practical - IV - Programming In C	2	2	40	60	100
	IV	Allied - III	M16USTA04	Business statistics - I	5	3	25	75	100
		SBEC - I	M16UCCS01	Banking	2	2	25	75	100
		NMEC - I	M16UMAN01	NMEC - I - Competitive Examination - I	2	2	25	75	100
				Total for Semester - III	**30**	**24**	**215**	**585**	**800**

SEM	PART		CODE	COURSE	Hrs	Crs	INT	EXT	TOT
IV	III	Core	M16UCC11	Management Accounting	6	4	25	75	100
			M16UCC12	Company Law	4	4	25	75	100
			M16UCC13	Financial Management	5	4	25	75	100
			M16UCC14	Database Management System	4	3	25	75	100
			M16UCCP05	Practical - V - Oracle (SQL)	2	2	40	60	100
			M16UCCP06	Practical - VI - Form Filling	---	2	40	60	100
	IV	Allied - IV	M16USTA05	Business Statistics - II	5	3	25	75	100
		SBEC - II	M16UCCS02	E-Commerce	2	2	25	75	100
		NMEC - II	M16UMAN03	NMEC - II - Competitive Examination - II	2	2	25	75	100
				Total for Semester - IV	**30**	**26**	**255**	**645**	**900**
V	III	Core	M16UCC15	Income Tax Law & Practice - I	6	4	25	75	100
			M16UCC16	Cost Accounting	6	4	25	75	100
			M16UCC17	Human Resource Management	5	4	25	75	100
			M16UCC18	Visual Basic	4	3	25	75	100
			M16UCCP07	Practical - VII - Visual Basic	2	2	40	60	100
		Elective - I	M16UCCE01	**Organizational Behaviour** Or	5	3	25	75	100
			M16UCCE02	Practical Banking Or					
			M16UCCE03	Investment Management					
	IV	SBEC - III	M16UCCS03	Advertising Theory and Practices - I	2	2	25	75	100
				Total for Semester - V	**30**	**22**	**190**	**510**	**700**
VI	III	Core	M16UCC19	Income Tax Law & Practice - II	6	4	25	75	100
			M16UCC20	Entrepreneurial Development	6	4	25	75	100
			M16UCC21	Financial Accounting Package - Tally	4	3	25	75	100
			M16UCCP08	Practical - VIII - Financial Accounting Package - Tally	2	2	40	60	100
			M16UCCPR1	Project	5	3	25	75	100
		Elective - II	M16UCCE04	**Industrial Law** Or	5	3	25	75	100
			M16UCCE05	VAT & GST Or					
			M16UCCE06	Public Relations					
	IV	SBEC - IV	M16UCCS04	Advertising Theory and Practices - II	2	2	25	75	100
	V		M16UEX01	Extension Activities	---	1	---	---	---
				Total for Semester - VI	**30**	**22**	**190**	**510**	**700**
				Total for all Semesters	**180**	**144**	**1320**	**3480**	**4800**

TOTAL CREDIT DISTRIBUTION

Component	Subject	No of Subjects	Maximum Marks	Total Marks	Credits
Part I	Language	2	100	200	6
Part II	English	2	100	200	6
Part III	Core	21	100	2100	78
	Elective	2	100	200	6
	Allied	4	100	400	12
	Practical	8	100	800	16
	Project	1	100	100	3
Part IV	Value Education	2	100	200	4
	SBEC	4	100	400	8
	NMEC	2	100	200	4
Part V	Extension Activity	-	-	-	1
	Total	**48**	**-**	**4800**	**144**

CORE - I

M16UCC01 - FINANCIAL ACCOUNTING - I

Objective

> • To enable the students to learn fundamental aspects of financial Accounting.

> • To enable the students to acquire accounting skills.

Unit - I

Accounting concepts and conventions, Journal, Ledger,Trial balance -Preparation of Trading account - Profit and Loss account and Balance sheet.

Unit - II

Consignment-Definition -Diustinction between a consignment and a sale-Procedure to be followed in case consignment –Different between invoice and Account sales. (Simple problems only)

Unit - III

Joint ventures -Definition –Characteistics-Difference between Joint Venture and consignment – Difference between Joint venture and Partnership.(Simple Problems only)

Unit - IV

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

Unit - V

Accounting Standards - Defintion– Objectives-Average- Accounting Standards in India Average due date.

Theory 20%; Problems 80%

TEXT BOOK

1. Reddy & Murthy, Financial accounting, MarghamPuhlication, Chennai.

BOOKS FOR REFERENCE

1. Jain &Narang - Advanced accounting - Kalyani Publishers, New Delhi,2000.

2. Nagarajan, Vinaykarn& Mani - Principles of Accountancy – EurasiaPublishing House, New Delhi, 2000.

3. Grewal T.S. Double Entry Book - Keeping - Sultan Chand & Sons, New Delhi, 2008.

4. Tulsian, P.C. - Financial Accounting - Tata Mcgraw hills - New Dellhi,2012.

SEMESTER - I
CORE - II
M16UCC02 - PRINCIPLES OF MANAGEMENT

Objective

• To familiarize the students with the basics of principles of management.

• To enable the students become socially conscious managers.

UNIT - I

Nature and scope of Management – Functions of Maneganbemtn- Scientific
Management –Contribution by Henry Fayol –Elton Mayo .

UNIT - II

Planning: Concept, process, and types. –Importance - Decision making: concept and
process – Types of Decisions .

UNIT - III

Organizing: Concept, nature, process, and significance; - Types of organization- Span of
Control- Delagation and De-centralization.

UNIT - IV

Leadership- Styles-Importance Motivation – Meaning –Benefits- Theories - Maslow,
McGregor, and Ouchi.

UNIT - V

Co-ordination – Principles of co-ordination- Control- Steps in Control- Essentials of
Effective Control.

Text Books

1. J. Jayasankar, "Priciples of Management" Margham Publications,Chennai, 2011.

Books for References

1. E. Dharmaraj, "Principles of Management" SIMRES Publications, Chennai, 2010

2. L.M. Prasad "Principles and Practice of Management ", Sultan Chand &Sons, New Delhi,
2001.

3. G.B. GUPTA "Business Organization and Management" Sultan Chand& Sons, New Delhi,
2002.

SEMESTER - I

CORE - III

M16UCC03 - COMPUTER FUNDAMENTALS

Objective:

• 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 - I

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

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

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

Flowcharts: convention - Advantages and Limitations - Types of Logic Illustration - examples - Algorithms - Examples.

Unit - V

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

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

BOOKS FOR REFERENCE

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

SEMESTER - I

M16UCCP01 - PRACTICAL - I - E-MAIL CONCEPTS

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

M16UECA03 - ALLIED - I - 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.

Unit - II

Demand Analysis- Demand Schedule-Demand Curve-Different types of Elasticity of Demand-Measureemnt- Importance of Elasticity of Demand.

Unit-III

Demand Forecasting- Different types – Different types of Market structure.

Unit - IV

Production- Production function-Law of variable propotions-Economies of Scale, Law of return to Scale.

UNIT-V

Natinal Income- Basic concepts- Methods of measuring national Income-Inflation-Meaning, Causes and measures.Business Cycle-Phases- Characteristics.

Text Books
1. Dr.V.Vinodkumar, Dr. A.Senthilrajan &S.S.Maniraja, Business Economics, Charulatha Publications, Chennai.

BOOKS FOR REFERENCE
1. Sundaram KPM &Sundaram EN, 2010, Business Economics, SultanChand and Sons, New Delhi.
2. Cherunilam, Francis, Business Environment, Himalaya Publishing House,New Delhi, 2012.
3. Sankaran, "Business Economics", Margham Publications, Chennai, 2012.

M16UVE01 - VALUE EDUCATION - YOGA

UNIT I - YOGA AND PHYSICAL HEALTH

Physical Structure-Three bodies-Five limitations - Simplified Physical Exercises-Hand Exercises-Leg Exercises-Breathing Exercises – eye Exercises–KapalapathiMaharasanas 1-2 – massages–acu–puncture–Relaxation Yogasanas-suriya Namaskar-Padamasana –Vajrasanas – Chakrasanas(Side) –Viruchasanas –Yoga muthra – Patchimothasanas-Ustrasanas – Vakkarasanas-Salabasanas

UNITII - ART OF NURTURING THE LIFE FORCE AND MIND

Maintaining the youthfulness –postponing the ageing process - Sex and spirituality –

significance of sexual vital fluid –Married Life –Chastity - Ten Stages of Mind - Mental Frequency –Methods for Concentration

UNIT III - SUBLIMATION

Purpose and Philosophy of life - Introspection –Analysis of Thought - Moralization of Desires- Neutralization of Anger

UNIT IV - HUMAN RESOURCES DEVELOPMENT

Eradication of worries - Benefits of Blessings - Greatness of Friendship -Individual Peace and World Peace

UNIT V - LAW OF NATURE

Unified Force–Cause and Effect System Purity of thought and Deed and Genetic Centre - Love and Compassion - Cultural Education –FivefoldCulture

TEXT BOOKS:

Manavalakalai Yoga –World Community Service CenterVethathiri Pathippagam156, GandhijRoad, Erode.

REFERENCE BOOKS:

Yoga for Modern Age -World Community Service CentreJourney of Consciousness - VethathiriPathippagamSimplified Physical Exercises–156, Gandhiji Road, Erode.

CORE – IV

M16UCC04 - 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

    Partnership accounts - Admission - Retirement and Death

Unit – II

    Investment Accounts-Nature of investments-Types of Securities-Cum-interest and ex-interest quotations. (Simple Problems)

Unit - III

    Accounting for Hire purchase and Installments - Calculation of interest -Repossession of stock - Hire purchase trading account - stock and debtors system.

Unit - IV

    Branch Accounts (excluding foreign branches)- Departmental Accounts -including inter-departmental transfers.

Unit - V

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

Theory 20%; Problems 80%

TEXT BOOK

1. Reddy & Murthy, Financial accounting, MarghamPuhlication, Chennai.

BOOKS FOR REFERENCE

1. Jain &Narang - Advanced accounting - Kalyani publishers, New Delhi,2008.

2. Nagarajan, Vinyakam& Mani - Principles of Accounting – Eurasiapublishing - 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.

SEMESTER - II
CORE – V
M16UCC05 - PRINCIPLES OF COMMUNICATION

Objectives

- To help the students to learn the principles and art of effective business Communication
- To make the students to write the business letters on their own.

Unit - I

Meaning of Communication - Objectives – Media-Barriers.

Unit - II

Business Letter-Need and function -Effective Business Letter-Layout and kinds of Business Letter.Letter of Enquiry-Replies

Unit - III

Complaints and Adjustments-Circular Letters-Status Enquiries –Collection Letters.

Unit - IV

Letters relating to calling for a post, Calling for a interview, Appointment orders, Termination orders ,Agency correspondence,Bank Correspondence.

Unit - V

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

Text Books

1. Rajendrapal, korahalli, Business Communication

BOOKS FOR REFERENCE

1. Pradhan, Bhande&Takur Business Communication, Himalaya Publishing, 2000.

2. Rao&Rao, Business Communication, Himalaya, 2002.

3. M. Balasubrahamanyam, Business Communications, Vikas Publishing,2001.

4. G.T. Huni. Communication Skills in the organization, Prentice Hall, 2001.

5. Bery Williams, Communicating Effectively, Sterling Publishers, 2000.

6. Larry L. Barket. Communications, Prentice Hall of India, 2002.

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SEMESTER - II

CORE – VI

M16UCC06 - OFFICE AUTOMATION

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Objective

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

Unit - I

  MS-Word: Creating and Saving a Word document - Applying basic formatting- working with styles - working with tables - mail merge - spelling and Grammar.

Unit - II

  MS-Excel: Creating and Saving an Excel workbook - adding and formatting data in cells - working with tables and chart - Formulas and functions.

Unit - III

  MS-PowerPoint: Creating and Saving Presentation - Basics of presentation- running and setting up a presentation - Enhancing Power Point presentations - Custom animations.

Unit - IV

  MS-Outlook: Configuring an Outlook account - Outlook user interface -arranging items in contents pane - composing and sending messages -reading messages - forwarding messages - managing contacts.

Unit - V

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

Text Books

1. Sanjay Saxena: MS- Office 2007 in a Nutshell, Vikas Publishing HousePvt Ltd., 2011.

BOOKS FOR REFERENCE

1. Kogent Solutions Inc.: Office 2007 in simple steps, Dream tech publishing,2009.

SEMESTER - II

M16CCP02 - PRACTICAL - II - OFFICE AUTOMATION

1. Creating leave letter using MS-Word.

2. Creating resume using MS-Word

3. Creating a Class time table using Table facilities in MS-Word

4. Mail merge.

5. Creating students mark list using MS-Excel.

6. Move, Copy, Insert operations in rows and columns.

7. Using statistical, mathematical and financial functions in MS-Excel.

8. Creating MS-PowerPoint slide.

9. Imply different effects in the MS-PowerPoint slide.

10. Creating database in MS-Access.

11. Finding, sorting and displaying the data in MS - Access data base

12. Macros

<center>**SEMESTER - II**</center>

<center>**M16UCCP03 - PRACTICAL - III - INPLANT TRAINING**</center>

- The students are expected to have a practical training in any business unit or undertaking to enable them to acquaint himself / herself with the procedure, practice and working of companies.

- Each student should undergo industrial training for a minimum period of two weeks during the third semester vacation

ALLIED - II

M16UECA04 - INDIAN ECONOMY

Objective

- To know the students with the foundations and / or fundamentals of Indian Economy and enable them to understand, analyze and supply these counts in a practical business environment.

UNIT – I

Under development – Meaning, characteristics and causes –Determinants of economic development – economic and non economic factors – concepts of growth and development.

UNIT- II

Human resources – Population growth as a retarding factor – Population policy.

UNIT – III

Agriculture – Features – Role of Agriculture – Agricultural Productivity and reforms – Food Problem – Green revolution.

UNIT – IV

Industrialization – Role of Industries in economic development – major industries – Iron & steel, cotton, textiles, sugar – Industrial sickness–Industrial Policy 2000.

UNIT – V

Economic Planning – A brief resume of five years plans – The Twelth five year plan – 2012-2017-GATT – WTO and Indian Economy.

Text Book:

1. Indian Economy - Dutt and Sundaram

REFERENCE BOOKS

1. Indian Economy - Dhinagara. I.C

2. Economic Development and Planning - Jheingan M.L.

3. Five Year Plan Reports - Govt. of India

4. Indian Economic Problems - Jain P.C.

SEMESTER - II

M16UES01 - ENVIRONMENTAL STUDIES

Unit – I

Environment – Definition – Scope – Structure and Function of Ecosystems - Producers, Consumers and Decomposers - Energy Flow in the Eco System -Ecological Succession – Food Chain, Food Webs and Ecological Pyramids – Concept of Sustainable Development

Unit – II

Natural Resources: Renewable - Air, Water, Soil, Land and Wildlife Resources. Non – Renewable – Mineral Coal, Oil and Gas. Environmental Problems Related to the Extraction And Use of Natural Resources.

Unit – III

Biodiversity – Definition – Values – Consumption Use, Productive Social, Ethical, Aesthetic and Option Values Threats to Bio Diversity – Hotspots of Bio Diversity – Conservation of Bio - Diversity: In – Situ Ex – Situ. Bio –Wealth - National and Global Level.

Unit – IV

Environmental Pollution: Definition – Causes, Effects And Mitigation Measures – Air Pollution, Water Pollution, Soil Pollution, Noise Pollution, Thermal Pollution – Nuclear Hazards – Solid Wastes Acid Rain – Climate Change And Global Warming Environmental Laws and Regulations in India –Earth Summit.

Unit – V

Population and Environment – Population Explosion – Environment and Human Health – HIV/AIDS – Women and Child Welfare – Resettlement and Rehabilitation of People, Role of Information Technology in Environmental Health –Environmental Awareness

CORE - VII

M16UCC07 - COMPANY ACCOUNTS

Objective

• To impart knowledge on the important aspects of Corporate Accounting.

• To enable the students to acquire knowledge and skills in accounting for changes in corporate structure.

Unit - I

Issue of Equity Shares- Forfeiture and Re-issue

Unit - II

Redemption of Preference Shares- Underwriting of Shares.

Unit - III

Profit prior to incorporation- Liquidation- Liquidator's final statement of accounts

Unit - IV

Company Final Accounts (Simple Adjustments)

Unit - V

Accounts of Banking Companies.

Theory 20%Problems 80%

TEXT BOOK

1..Reddy and Murthy, 2013, Corporate Accounting, Margham Publishing House, Chennai.

BOOKS FOR REFERENCE

1. R.L. Gupta & M. Radhaswamy,2011, Corporate Accounting, Sultan Chand& Sons, New Delhi.

2. S.P. Jain & K.L. Narang, 2009, Advanced Accountancy Volume II, KalyaniPublishers, New Delhi.

3. S.N. Maheshwari& S K Maheshwari, 2011, Financial Accounting, VikasPublishing House Pvt. Ltd., New Delhi.

4. Shukla MC, Grewal TS & Gupta SC, 2012 Advanced Accounts Volume II, S. Chand & Company Ltd., New Delhi.

M16UCC08 - BUSINESS LAW

Objectives:

- To help the students to learn the elements of the general contract
- To understand the various contracts In business or profession

UNIT – I

Commercial Law – Definition – Offer- Acceptance – Consideration - Kinds of Contract – Elements of a Valid Contract .

UNIT – II

Offer – Acceptance - Performance of a Contract .

UNIT – III

Consideration- Discharge of a contract- Capacities of Parties.

UNIT –IV

Sale of goods – Sale and Agreement to sell – Condition and Warranties – Transfer of Property – Transfer of title – Performance - Remedies for breach – Unpaid Seller - Rights of unpaid seller – Auction sale – Rules relating delivery of goods.

UNIT – V

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent - Relation of Principal and third parties – Termination of Agency.

TEXT BOOKS:

1.Commercial Law - N.D.Kapoor, Sultan Chand & Sons, New Delhi.

REFERENCES:

1.Commercial Law - M.C.Shukla, S.Chand& Sons, New Delhi.

2.Business Law - M.C.Kuchal

3.Business Law - PC Tulsian, The McGraw Hill Companies, UP.

4.Business Law - R.S.N.Pillai and Bagavathi, S.Chand& Co., New Delhi.

SEMESTER - III

CORE - IX

M16UCC09 - PRINCIPLES OF MARKETING

Objectives

    • To give basic knowledge of the concepts of marketing.

    • To create awareness on the social issues in marketing.

Unit - I

    Marketing - meaning - functions - Marketing mix – Difference between Marketing and Selling -Marketing Environment - Micro and Macro Marketing.

Unit - II

    Product - Meaning - features - classification, new product planning and development-Product mix - Product life cycle .

Unit - III

    Market segmentation- Pricing - meaning - objectives - Factors affecting pricing - methods and types of pricing.

Unit - IV

    Promotion - meaning - Need - Promotional Mix- Advertising - Sales promotion-Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman

Unit - V

    Branding- Brand loyalty and equity, Packaging, Labelling. Standardization - ISO Series and AGMARK.

TEXT BOOK

1. R.S.N. Pillai&Bagavathi - Moden Marketing - S. Chand & Co., New Delhi, 2011.

Books for References

1. Rajan Nair, N., Sanjith R. Nair - Marketing -Sultan Chand & Sons, New Delhi, 2010.

2. Kotler Philip - Marketing Management- Prentice Hall of India (pvt.) Ltd.,New Delhi, 2010.

3. Monga&ShaliniAnand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.

CORE - X

M16UCC10 - PROGRAMMING IN C

OBJECTIVES:
- To understand the Operators.
- To learn Control Structures Statements.
- To gain knowledge of the overall C Programming Language.
- To analyses the various concept in Functions,Structures,Union,Pointers and Files.

UNIT I

Overview of C: History of C – Basic structure of C programs. Character Set - C Tokens – Keywords and identifiers – Constants – Variables-Declaring of Variables-Assigning Values to Variables – Data types – Operators.

UNIT II

Decision Making and Branching: Simple IF, IF-ELSE, Nesting of IF-ELSE, ELSE-IF ladder, Switch statements – GOTO statements. **Decision Making and Looping**: WHILE statement – DO statement – FOR statement – Jumps in loops.
UNIT III

Arrays: Definition, Declaration and Intialization of One dimensional and Two dimensional arrays. **Character arrays and strings**: Declaring and initializing string variables – Reading strings from terminal – Writing strings to screen-Comparision of Two Strings – String handling functions.
UNIT IV

User-Defined functions: Introduction – Defining a function - Return values and their types – Function calls – Function declaration – All category of functions – Recursion.
UNIT V

Structures and Unions: Defining a structure – Declaring structure variables – Accessing structure members –Structure initialization – Copying and comparing structure variables – Operations in Individual Functions–Unions.
TEXT BOOKS

1. Programming in ANSI C, by E. Balagurusamy, Tata McGraw Hill, 6th Edition.

REFERENCES

1. Let Us C, by Yashavant Kanetkar BPB Publications 13th Edition.
2. Programming in ANSI C, by D. Ravichandran, New Age International (P) Ltd.

SEMESTER - III

M16UCCP04 - PRACTICAL - IV - PROGRAMMING IN C

1. Write a C program to read any two numbers and calculate using all types of operators.

2. Write a C program to find the Greatest three numbers using NESTED - IF Statement.

3. Write a C program to find the students Grade using Switch Case statement.

4. Write a C program to display Fibonacci sequence using for loop.

5. Write a C Program to Check whether a Number is Palindrome or Not using Looping.

6. Write a C program to calculate 'n' numbers Average using Arrays.

7. Write a C Program to find String Handling Functions .

8. Write a C Program to find the factorial using functions.

9. Write a C Program to display students informations using structure.

10. Write a C Program sum of Natural Numbers using Recursion

ALLIED - III

M16USTA04 - BUSINESS STATISTICS – I

Objective:
- To introduce basic concepts of Statistics.
- To provide Statistical techniques for business data analysis

UNIT-I

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.

UNIT-II

Measures of Dispersion – Range-quartile deviation- mean deviation-standard deviation-combined SD-relation between QD, MD & SD- coefficient of variation (simple problems & business applications only)

UNIT-III

Measures of Skewness-computation of karlpearson's&Bowley's coefficient of skewness-correlation analysis-types of correlation –calculation-rank correlation without tie in ranks.

UNIT-IV

Partial correlation – multiple correlations - Regression - Regression lines and regression Coefficients.

UNIT-V

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.

Text books

1. S.P.Gupta, statistical methods, sultan chand& sons, new delhi.
2. AjaiS,Gaur and Sanjaya , statistical methods for practice and research

Reference Books

1. Vijaya Krishnan and sivathanuPillai, statistics for beginners, atlantic books 2011.

SEMESTER - III

SKILL BASED ELECTIVE COURSE - I

M16UCCS01 - BANKING

Objective:

- To familiarise students with the functions of commercial banks
- To expose the credit control measure of RBI to the students
- To update students with the changing trends in the banking industry

UNIT – I

Banking – Definition – Classification. Role of Banking in the economic development of a country – Commercial Banking functions and services.

UNIT - II

Central Banking – Need and Principles of Central Banking – RBI functions – RBI Role in Economic Development .

UNIT – III

E-Banking – Meaning – Traditional Banking Vs E-Banking – E-Banking – Services – Benefits – Mobile Banking features and services.

UNIT – IV

Internet Banking – Services – Major Issues – Drawbacks- Indian Scenario – Concept of ATM – ATM features – Mechanism – functions and strategic importance.

UNIT – V

Recent development in Banking.

TEXT BOOK:

1. KPM Sundaram& P.N.Varshny – Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1.Banking Law and Practice - S.N.Maheswari

2.Banking Law and Practice - Radhasamy

SEMESTER - III

NON MAJOR ELECTIVE COURSE - I

M16UMAN01 - COMPETITIVE EXAMINATION - I

Objective:

- To Improve the Students Aptitude Knowledge.

- To Prepare for the Various Competitive Examinations.

Unit I

H.C.F. and L.C.M.

Unit II

Square Roots and Cube Roots – Averages.

Unit III

Problems on Numbers – Problems on Ages.

Unit IV

Percentages -Surds and Indices

Unit V

Profit and Loss

Text Books:

1.R.S.AggarWal, Quantitative Aptitude for competitative Examinations,S.Chand Co Ltd ,152 ,Annasalai ,Chennai.

ALLIED-I

(OFFERED TO BCA COURSE)

M16UCCA01 - PRINCIPLES OF ACCOUNTANCY

UNIT – I

Accounting - Definition –Advantages - Limitations- Accounting Rules- Classification of Accounts- Types of accounts - Accounting Concepts and Conventions

UNIT – II

Journal – Definition – Advantages - Ledger -Subsidiary books – Purchase Book-Sales Book- Return Books-Trial Balance-Advantages. (Simple problems)

UNIT – III

Final Accounts of a Sole Trader – Advantages- Trading Account- Profit &Loss Account-Balance Sheet-Adjustments. (Simple Problems)

UNIT – IV

Bank Reconciliation Statement- Definition –Advantages- Process. (Simple problems)

UNIT – V

Depreciation – Definition – Causes– Methods – Fixed – Diminishing – Annuity. (Simple Problems)

TEXT BOOKS:

1. Financial Accounting –   Reddy and Murthy – MarghamPublications, Chennai-17.

REFERENCE BOOKS:

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

2. Financial Accounting –   S.P.Jain and K.L.Narang –Kalyani Publishers, Ludhiana.

3. Advanced Accounting I –   Dr.Chandra Bose PHI Learning (P) Ltd.

4. Advanced Accounting I -   Dr.S.Peer MohamedDr.S.A.N.Shezuli Ibrahim Pass Publication, Madurai.

CORE – XI

M16UCC11 - MANAGEMENT ACCOUNTING

Objectives

• To provide an insight into accounting procedure and their applications in Complex Business Management.

• To help the students to plan for funds generation and evaluate the risks in financing.

Unit - I

Meaning and definition- Nature and scope - Objectives - Difference between Financial, Cost and Management accounting – Advantages – Limitations.

Unit - II

Funds flow analysis .

Unit - III

Accounting ratios- Advantages and Limitations - Classification of ratios.

Unit - IV

Cash flow analysis as per AS- 3.

Unit - V

Marginal costing-Basic concepts-Marginal and Absorption costing -Limitation and application -P/V ratio-BEP- MOS- Applications for management decision making.

Theory 20%; Problems 80%

TEXT BOOK

1. Reddy & Murthy, Management accounting, Margham Publications, Chennai.

BOOKS FOR REFERENCE

1. Prasanna Chandra - Fundamental of Financial Management – TataMcGraw Hill, New Delhi.2000

2. Khan & Jain - Financial Management - Tata McGraw Hill, New Delhi,2002.34 35

3. Shaf, M.A. - Management Accounting - Vikas Publishing house – New Delhi, 2000.

4. Subir Kumar Banearjee - Financial Management- S.Chand& Co, 2001.

5. Khan & Jain - Management Accounting - Tata McGraw - Hill, NewDelhi.2010.

SEMESTER - IV

CORE - XII

M16UCC12 - COMPANY LAW

Objective:

- To help students to understand the significant provisions of the Companies Act.
- To introduce students to the formation process of a company.
- To expose students to the main charter of a company and the raising of capital in a company

UNIT – I

Meaning and Definition of a joint stock company – Features – kinds of companies – Differences between private and public companies.

UNIT – II

Formation of a company – Promotion – Memorandum of Association and its contents – Articles of Association and its contents – Certificate of incorporation and commencement of business.

UNIT – III

Prospectus – its contents – statement in lieu of prospectus – consequences of Misstatements in a Prospectus – kinds of Shares and Debentures.

UNIT – IV

Company management – Appointment, rights and duties of Managerial Personnel – Meetings – Resolutions.

UNIT – V

Introduction to new companies bill 2013.

TEXT BOOK:

1.Company Law – N.D.Kapoor, Sultan Chand & Sons.

REFERENCE BOOKS:

1.Company Law - Avatar Singh

2.Company Law - P.Saravanavel

3.Principles of company Law – N.C.Shukla&S.S.Gulshan.

CORE - XIII

M16UCC13 - FINANCIAL MANAGEMENT

Objectives:
- To highlight the role of the finance in an organisation
- To identify sources of funds and risk involved
- To familiarize the students with the techniques to be employed for investing the funds

UNIT I: Finance Functions

Financial Management - Meaning and Significance-Objectives and Goals of Financial management –Finance Functions - Factors affecting Financial Decision - Functions of Finance Manager

UNIT II: **Capital Structure**

Meaning –Factors affecting capital structure – Capital-Structure theories-Leverage-Meaning and types of Leverages-Leverage (Theory & Problems)

UNIT III: **Cost of Capital**

Meaning and Significance - Theories of Cost of Capital-Cost of Debt , Preference Share and Equity - Weighted Average Cost of Capital(Theory & Problems)

UNIT IV: Capital Budgeting

Meaning and Significance –Capital Budgeting Process –Project Appraisal techniques – Payback-Discounded Payback-NPV (Theory & Problems)

UNIT V: Working Capital Management

Working Capital Management – Factors affecting Working Capital-Financing of Working Capital-Receivables Management – Inventory Management–Cash Management. (Theory only)
Note: 60% - Theory & 40% - Problem

Text Book:
1.Reddy and Murthy-Financial Management-Margham Publications , Chennai.

Reference Book:
1. Khan and Jain*, Management Accounting & Financial Management*, Tata McGraw Hill publishers, New
Delhi, 2004
2.Pandey I.M., *Financial Management,* Tata McGraw Hill Publishers, New Delhi, 2004
3.Kishore M Ravi, *Financial Management*, Taxman Publication New Delhi 2004

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SEMESTER - IV

CORE – XIV

M16UCC14 - DATABASE MANAGEMENT SYSTEM

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Objectives

> * Comprehending the Concepts of Database and Relational DatabaseManagement Systems.

Unit - I

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 - II

FILE ORGANIZATION: Introduction - The Constitutes 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 - III

RELATIONAL MODEL: Introduction - Relational Data Base - 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 - IV

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

Unit - V

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

TEXT BOOK

1. Bipin C.Desai , "An Introduction to Database 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", 4thEd., McGraw-Hill, Calfornia, 2002.

SEMESTER - IV

M16UCCP05 - PRACTICAL - V - ORACLE (SQL)

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.

11. PL/SQL Program to find sum of digits.

M16UCCP06 - PRACTICAL – VI - FORMS FILLING

List of forms to be prepared:

1. Preparation of invoice, receipts, voucher

2. Preparation of application for shares

3. Drawing and crossing of cheques

4. Draft an application of demand drafts

5. Filling up of account opening form for a savings bank account

6. Filling up of application form for admission to co-operative societies.

7. Filling up of jewel loan application forms

8. Filling up of application for permanent account number

9. Preparation of agenda for college day

10. Preparation of advertisement copy

NOTE:

Students may be requested to collect original or Xerox copied of the documents and affix then on the record note book after having filled up.

M16USTA05 - BUSINESS STATISTICS – II

Objective:

- To introduce basic concepts of Statistics.
- To provide Statistical techniques for business data analysis

UNIT-I

Matrix: Definitions - Operations on Matrix - determinant of Matrix. Inverse of a Matrix (Ad-joint Method only) - Application: Solving of Linear equations -Matrix inverse Method; Cramer's rule.

UNIT-II

Time Series Analysis – Components- method of least squares – fiting a straight line trend only (simple problems & business applications only)

UNIT-III

Probability- concepts of probability –application of Addition and Multiplication theorems-Conditional and Probability – Bayes theorems (no proofs, Simple Problem & business applications only)

UNIT-IV

SPSS – introduction – basic statistical concepts – research in behavioral sciences – types of variables – reliability & validity – summarizing data – basic concepts - Measures of central tendency –variation –percentiles, quartiles & inter quartiles range – skewness. Chapter 1, Chapter 2, sections 2.1-2.3, Chapter 3, sections 3.1,3.2.

UNIT-V

SPSS – introduction – basic statistical concepts – research in behavioral sciences – types of variables – reliability & validity – summarizing data – basic concepts- correlation – regression

Text books

1. AjaiS,Gaur and Sanjaya , statistical methods for practice and research

Reference Books

1 Vijaya Krishnan and sivathanuPillai, statistics for beginners, atlantic books 2011.
2 S.P.Gupta, statistical methods, sultan chand& sons, new delhi.

SKILL BASED ELECTIVE COURSE - II

M16UCCS02 - E-COMMERCE

Objectives

* To enable students to get exposed to fundamental aspects of E-commerce.

Unit I : E - Commerce

Definitions - Needs and Importance - E-commerce Vs Traditional Commerce - Advantages, Impact of Internet on Business - Evolution and Growth in India - Environment and opportunities - Classifications.

Unit II: Technologies and Models for electronic commerce

Electronic market place technologies - Electronic data interchange - Http, TCP/IP - HTML - XML- electronic commerce with WWW \ internet.

Unit III : Approaches to safe E-commerce

Overview - safe transport protocols - secure transactions - secured electronic payment protocol - SET certificates for authentication - Security on web servers and enterprise networks – conclusion.

Unit IV: E -cash and payment schemes

Internet monetary payment and security requirements - payment and purchase order process - online electronic cash.

Unit V: Security

Need for computer security - specific intruder approaches - security strategies and tools - Encryption - Enterprise networking and access to internet - Antivirus programs - security teams .

Text Book:

1. Web commerce technology handbooks - Daniel Minoli, Emma Minoli.

BOOKS FOR REFERENCE

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

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SEMESTER - IV

NON MAJOR ELECTIVE - II

M16UMAN03 - COMPETITIVE EXAMINATION – II

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Objective:

- To Improve the Students Aptitude Knowledge.
- To Prepare for the Various Competitive Examinations

Unit I

Partnership

Unit II

Simple interest

Unit III

Compound interest

Unit IV

Area.

Unit V

Odd man out & series

Text Books:

1.R.S.AggarWal, Quantitative Aptitude for competitative Examinations,S.Chand Co Ltd ,152 ,Annasalai ,Chennai.

MODERN BANKING
PAPER CODE: M16UCMA02
(OFFERED TO BCA COURSE)

OBJECTIVE:

- To Familiarise students with the functions of commercial banks
- To expose the credit control measure of RBI to the students
- To update students with the changing trends in the banking industry

UNIT – I

Banking – Definition – Classification - Commercial Bank - Functions and Services.

UNIT - II

Reserve Bank of India – Origin – Functions – Role in Economic Development.

UNIT – III

E-Banking – Meaning – Traditional Banking Vs E-Banking – E-Banking – Services – Benefits – Mobile Banking features and services.

UNIT – IV

Internet Banking – Services – Major Issues – Drawbacks- Indian Scenario – Concept of ATM – ATM features – Mechanism – functions and strategic importance - CDM

UNIT – V

Recent development in Banking – RTGS – NEFT - IMPS

TEXT BOOK:

1. KPM. Sundaram & P.N.Varshny – Banking Theory, Law and Practice, Sultan Chand & Sons, New Delhi.

2. B.S. Raman - Banking Theory Law and Practice, United Publishers.

REFERENCE BOOKS:
1. E. Gordon & K. Natarajan - Banking Theory, Law and Practice, Himalaya Publishing House
2. S.N. Maheswari - Banking Law and Practice
3. Radhasamy - Banking Law and Practice

CORE - XV

M16UCC15 - INCOME TAX LAW & PRACTICE - I

UNIT - I

Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Gross Total Income - Total Income - Agricultural Income.

UNIT - II

Basis of charge - Residential status - Incidence of tax (Scope of Total Income) - Exempted Incomes (Any Ten)

UNIT - III

Incomes under salaries - Definition, Features - Computation of Salary Income - Provident Fund - Allowances - Perquisites - Gratuity - Pension.

UNIT - IV

Income from house property - Definition - Exempted house property incomes - Computation of income from house property - Gross Annual Value - Net Annual Value - Let out house - Self occupied houses.

UNIT - V

Income from business and profession - Definition - Deduction - Specific allowance - Computation of business Income and Professional income - Depreciation

Text Book:

Income Tax Theory, Law & Practice - T.S. Reddy and Y. Hari Prasad Reddy, Margham Publications, 2017 - 2018.

Reference Book:

Income Tax Law and Practice - V.P. Gaur & D.B. Narang, Kalyani Publishers, 2017 - 2018

M16UCC16 - COST ACCOUNTING

UNIT - I

Cost Accounting - Meaning, Objectives - Advantages & Limitations - Difference between cost accounting and financial accounting - Elements of cost - Preparation of cost sheet.

UNIT - II

Materials control - Purchase procedure - Various Stock Levels - Economic order quantity - Pricing of issues - FIFO, LIFO, Weighted average method.

UNIT - III

Labour cost - Objectives - Normal & Overtime wages - Methods of remuneration - Time rate system - Piece rate system (Taylor's Differential Piece rate system, Merrick's multiple differential Piece rate system, Gantt's Task and bonus plan, Halsey plan, Rowan plan)

UNIT - IV

Over heads - Classification - Apportionment of overhead - Primary and secondary distribution (Direct reapportionment, step ladder method, repeated distribution method - Calculation of machine hour rate.

UNIT - V

Process Costing - Normal Loss - Abnormal loss and abnormal gain.

Text Book:

Cost Accounting - T.S. Reddy & Y. HariPrasad Reddy, Margham Publications, 2017.

SEMESTER - V

CORE - XVII

M16UCC17 - HUMAN RESOURCE MANAGEMENT

UNIT - I

HRM - Introduction - Meaning and definition, Nature, Objectives - Importance of HRM - Functions of HRM

UNIT - II

Human Resource Planning - Meaning and Definition - Importance - Characteristics - Objectives - Process of human resources planning - Limitations - Factors influencing HRP

UNIT - III

Recruitment - Meaning and definition - Sources of recruitment. Selection - Meaning and definition - Steps involved in selection of candidates. Training – Meaning – Definition – Importance – Methods of training.

UNIT - IV

Motivation - Meaning and definition - Importance - Theories of motivation (McGregor's X and Y theories, Herzberg's two-factor theory,Williamouchi's Z Theory, Maslow's Need Hierarchy Theory)

UNIT - V

Stress – Meaning and definition - Causes of stress - Consequences of Stress - Managing Stress - Morale - Factors influencing morale - Consequences of low morale - Measurement of morale - Steps to improve employee morale.

Text Book:

J. Jayasankar, Human Resources Management, Margham Publications.

Reference Books:

1. K. Aswathappa, Human Resources and Personnel management, TMH, New Delhi

2. S.S. Khanka, Human Resource Management, Sultan Chand

3. C.B. Mamoria, Personnel Management - Himalaya Publications house.

M16UCC18 - VISUAL BASIC

UNIT I

Welcome to Visual Basic: What is Visual Basic? - Features of Visual Basic – Visual Basic Editions – The Visual Basic Philosophy – Developing an Application. **Creating an Application:** The Toolbox – Project Explorer – The Properties Window – The Form Window – Understanding Projects – What does Visual Basic 6 have for you to create applications. **IDE, Forms and Controls:**The Form – Working with a Control – Opening the Code Window.

UNIT II

Variables in Visual Basic: Objectives – What is a variable? **Writing Code in Visual Basic:** The Code Window – The Anatomy of a Procedure – Editor Features.**Working with Files :** Visual Basic File System Controls – Types of Files – Working with Files.

UNIT III

Menus: Objectives – Building the User Interface – All about Menus. **Multiple Document Interface Application:** Why MDI Forms – Features of an MDI Form – Loading MDI Forms and Child Forms – The Active Form Property.**Debugging Tips:** Objectives – The Debugging Methods.

UNIT IV

The Common Dialog Control: Working with the Common Dialog Control – The File Open Dialog Box – Saving a file – Changing the Color – Printing a document – RichTextBox Control – Changing the Color of the Selected Text – Changing the Indent. **Introduction to Databases:** Why Databases – What is a database – Which Database. **Working with the Data Control:** The Data Control – The Bound Controls – Caution – Coding.

UNIT V

Data Access Objects: The Jet Database Engine – Functions of the Jet Database Engine – SQL – The DAO Object Model. **ActiveX Data Objects:** Why ADO – Establishing a Reference. **Crystal and Data Report:** Crystal Reports – Data Report. **ActiveX:** What is ActiveX – Why ActiveX?

Textbooks:

1) Programming with Visual Basic 6.0, Mohammed Azam, 2006, Vikas Publishing House Pvt Ltd. Chennai.

Reference Books:

1) The complete reference of Visual Basic 6, Noel Jerke, Osborne Publication.

2) Visual Basic 6 Black Book, Steven Holzner, 1998, Coriolis Technology Press Publications.

SEMESTER - V

M16UCCP07 - PRACTICAL - VII - VISUAL BASIC

1. Write a VB program for Arithmetic Calculator.
2. Write a VB program for the following:
   (i) Count the Word
   (ii) Sum of two numbers
3. Write a VB program for Keyboard and Mouse Event.
4. Design a Project for maintaining Student Mark sheet.
5. Write a VB program for Timer Control.
6. Write a VB program for calendar.
7. Write a VB program for Personal information system.
8. Write a VB program for Text Editor.
9. Develop a program to Create and Access a text file.
10. Design a Project for Employee payroll preparation

ELECTIVE - I (A)

M16UCCE01 - ORGANIZATIONAL BEHAVIOUR

UNIT - I

Meaning and scope of organizational Behavior - Feature - Nature organizational behaviour of individual - Inter person - Group and inter group - Theories of organisation - Classical Theory - Neo Classical and moden theories.

UNIT - II

Individual behaviour, Personality - Determinants of Personality - Personality theories - Attitude - Influence of attitude on behaviour

UNIT - III

Leadership - Leadership theories - Leadership styles - managerial grid - Communication - Elements of Communication Process - Functions of Communication.

UNIT - IV

Hawthrone experiments and their importance - Power - Importance - Types - power Distribution - Concentration authority - Sources - Limits

UNIT - V

Organization change - Meaning - Nature - Causes of change - Resistance to change - over coming the resistance - Counselling - Type of counselling

Text Book:

1.Jayasankar – Organisational Behaviour – Margham Publications

Reference Book:

1. L.M. Prasad, Organizational Behaviour - Sultan Chand & Sons

2. Khanka, Organizational Behaviour - S.Chand

M16UCCE02 - PRACTICAL BANKING

UNIT – I

Banker and customer – Meaning and definition – General relationship between banker and customer – Obligations of a banker – Banker's Rights – Rule in Clayton's case – Garnishee order.

UNIT – II

Customer's Accounts with the Banker – fixed deposit Accounts – Savings bank accounts – Recurring deposit accounts – Current accounts – Special types of Banker's customers – New deposit Savings Schemes for Indians abroad.

UNIT – III

Negotiable Instruments Act, 1881 – Definition, features and types of negotiable instruments – Holder and Holder in due course – Endorsements – Meaning, Definition, Legal Provisions and kinds of endorsements – crossing of cheques – Types of crossing and their significance – Different innovative financial services offered by Commercial Banks.

UNIT – IV

Payment of cheques – precautions to be taken by paying banker – Statutory Protection – Payment in due course – Refusal of payment – Consequences of wromgful dishonour – Collection of Cheques – Legal Status, Statutory protection – Liability and duties of Collecting banker.

UNIT – V

Loans and Advances – Principles of Sound lending – Style of credit – Secured advances – General principles of Secured advances – Modes of creating charge – Types of Securities – Advances against document of title to goods, Stock exchange securities, Life Insurance Policies, Fixed Deposit Receipts and Book debts.

TEXT BOOKS:
1. P.N. Varshney – Banking Law and Practice, Sultan Chand & Sons.
2. Prof. E. Gordon & Dr. K. Natarajan, Banking theory, Law and Practice, Himalaya Publishing House, Mumbai.
REFERENCE BOOKS:
1. S. Sankaran Money banking and international trade.
2. Ashok Desai, Indian Banking, Himalaya Publishing house,
3. M.L. Jhigan, Money banking and international trade, S. Chand & Sons, New Delhi.
4. S.N. Maheswari, Banking Law and Practice.
5. Methane D.M., Money, banking and international trade, Himalaya Publishing House.

M16UCCE03 - INVESTMENT MANAGEMENT

Objectives
- To introduce students to the application of various tools and techniques of financial risk management.
- To provide knowledge on the various investment avenues that benefitsthe individual and nation.

UNIT – I

Investment Definition – Classification – Speculation – Distinction between Investment and speculation Factors favouring Investments – Features of sound Investment.

UNIT – II

Financial system – Functions – Components - Development of the Financial systems in India - Structure of Financial markets.

UNIT – III

Risk and Return Meaning – Causes of Risk, Factors Causing Internal Risks in Investments, External Business Risks – Protection against market Risk. Concept of return – Measurement of Return.

UNIT –IV

Investment alternatives Investor classification – Corporate Bonds – Features of Bonds – Types , classification, Convertible Bonds.

UNIT – V

Sources of Investment Information Economic and Political Factors – Industry Information – Company Information – Security Market Information.

Note : Theory only

Text Book:

1. Preeti Singh: Investment Management - Himalaya Publishing House

2. Dr. L. Natarajan: Investment Management - Margham Publications,Chennai.

3. R. P. Rustagi : Investment Management - Sultan Chand & Sons, New Delhi.

4. V. K. Bhalla: Investment Management - S. Chand, New Delhi.

SEMESTER - V

SKILL BASED ELECTIVE COURSE - III

M16UCCS03 - ADVERTISING THEORY AND PRACTICES - I

UNIT - I

Meaning of Advertising - Definition - Characteristic or Features of Advertising - Nature of Advertising - Scope of Advertising - Specific objectives of Advertising

UNIT - II

Purpose of advertising - Functions of Advertising (Commercial function, Social functions, Economic functions) - Difference between Advertising and Advertisement, Publicity, Sales Promotion, Salesmanship - AIDAS Model

UNIT - III

Types of Advertising (10 Classification) - Advantages of Advertising (Manufacturers, Wholesalers, Retailers, Salesman, Consumers, Society)

UNIT - IV

Economic effects of advertising - Economic benefits of advertising - Indirect role of advertising - Legal issues in advertising - Criticism of advertising - Waste in advertising - Causes.

UNIT - V

Social and Ethical aspects of advertising - Social issues in advertising - Social ill-effects of advertisement - Controversial effects of advertisement - Ethical and unethical issues in advertising.

Text Book:

Advertising and Salesmanship - Prof. P. Saravanavel& S. Sumathi ,Margham Publications

Reference Book:

1. Agarwal P.K. - Advertising Management

2. Chunawala S.A. - Advertising: Theory & Practice

3. Mathur U.C. - Advertising Management

M16UCC19 - INCOME TAX LAW & PRACTICE - II

OBJECTIVES:

1. To enable the students to compute income under various heads and also the total income subject to deductions.

2. To familiarize students with the procedure of assessment and filing of return.

UNIT – I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exemptions – Computation of Capital Gains.

UNIT – II

Income from other sources – General and Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

UNIT – III

Deduction from gross total income (80C, 80D, 80DD, 80G, 80GGA, 80L) – Set off and carry forward of losses.

UNIT – IV

Rates of tax-Computation of total income of individual.

UNIT – V

Income Tax authorities – Powers – Assessment procedure – Types of assessment – Appeals and Revisions.

Note: Distribution of marks: Problem 60% and Theory 40%

TEXT BOOK:

Income tax Theory law & Practice – T.S. Reddy & Y.Hari Prasad Reddy, Margham Publications.

REFERENCE BOOK:

1. Income Tax law & Practice – V.P. Gaur & Narang, Kalyani Publishers, Ludhiana.

2. Income Tax Law & Practice – Dinkar Pagare – Sultan Chand & Sons, New Delhi.

3. Income Tax Law & Practice – A. Jayakumar & N. Hariharan, Vijay Nicole Imprints (P) Ltd., Chennai.

SEMESTER - VI

CORE - XX

M16UCC20 - ENTREPRENEURIAL DEVELOPMENT

OBJECTIVE

To motivate the students to become an Entrepreneur, and how to start up an enterprise, and how to make financial assistance from the institutions.

UNIT – I

Entrepreneur – Characteristics of Entrepreneurship – Theories of Entrepreneurship – Types of Entrepreneur – Qualities of Entrepreneur – Factors affecting Entrepreneurship – Entrepreneurs and Managers – Motivation.

UNIT – II

Project Identification – Project Classification – Project Formulation – Project Selection – Project Appraisal

UNIT – III

Steps for Starting a Small Industry – Types of Organization – Sole Proprietorship – Partnership – Joint Stock Company – Co-operative enterprise.

UNIT – IV

Institution Assisting Entrepreneurs – DIC – SIDO – NSIC – SISI – SIDCO – SIPCOT.

UNIT – V

Institutional Finance to Entrepreneurs – IFCI – ICICI – IDBI – SIDBI – NIDC – LIC – GIC – UTI – SFC – TIIC – Commercial Banks.

TEXT BOOK

1. Entrepreneurship Development – Dr. C.B. Gupta

BOOK REFERENCES

1. Entrepreneurship Development and Management – Jose Paul & Ajith Kumar. N

2. Entrepreneurship Development – E. Gordon

M16UCC21 - FINANCIAL ACCOUNTING PACKAGE - TALLY

SEMESTER - VI

M16UCCP08 - PRACTICAL - VIII - FINANCIAL ACCOUNTING PACKAGE - TALLY

M16UCCE04 - INDUSTRIAL LAW

UNIT – I - FACTORIES ACT 1948

Factory – Health – Safety – Hazardous Processes – Welfare – Working Hours of adults – Holidays – Employment of young person's – Employment of women – Annual leave with wages.

UNIT – II - PAYMENT OF WAGES ACT 1936

Definitions – Rules for payment of wages, Deductions from wages – Minimum wages Act 1948 Definitions – Fixation and Revision of wages.

UNIT – III - INDUSTRIAL DISPUTES ACT, 1947

Object of the Act – Industry definition strikes and lock-outs, Lay-off and retrenchment, Lay-off – Retrenchment.

UNIT – IV - TRADE UNIONS ACT, 1926

Definition – Registration – Cancellation rights and privileges – Dissolution of trade union, Penalties

UNIT – V - PAYMENT OF BONUS ACT, 1966

Meaning of Bonus – Object of the Act – Definitions – Eligibility for bonus – Disqualification for Bonus

TEXT BOOK:

1. Labour Law – N.D. Kapoor, Sultan Chand and Sons, New Delhi.

REFERENCE BOOKS:

1. Elements of Mercantile Law – N.D. Kapoor, Sultan Chand and Sons, New Delhi.

2. Industrial Law.

M16UCCE05 - VAT & GST

OBJECTIVES:

    1. To enable the students to understand and acquire knowledge of enactments relating to sales, insurance, consumer rights, etc.

    2. To make the students to look ahead with confidence as to the future in the world of business and profession by understanding the various legislations.

UNIT – I - VAT

    Value Added Tax (VAT) – Introduction – Meaning – Objectives – Levy of VAT – Tax credit systems in VAT – Method of set-off tax credit

UNIT – II - INDIRECT TAX

    Tax structure in India – Introduction – Excise duty – Service Tax – Central Sales tax – State value added tax (VAT) - Customs duty – Other important indirect Taxes and duties

UNIT – III - GST

    Introduction – Meaning – Features – Advantages – Models of GST (Central, State, Both Union and State Government) – Expected models of GST in India

UNIT – IV REVENUE NEUTRAL RATE (RNR)

    Meaning – Determination – Factors of determination – Probale taxes – State Transactions and GST

UNIT – V – COLLECTION AND PAYMENT OF GST

    Possible mechanism in GST – Taxation of imports – Present taxation Vs GST - Road map to GST in India and its implementation – Challenges before the government and transaction issues.

TEXT BOOK:

Background material of GST Indian Institute of Chartered Accountants of India
(Set by an act of parliament New Delhi, Edition Oct. – 2014
Website: www.icai.org,
Publication: Department of Indian institute of Chartered Accountants of India New Delhi.
REFERENCE BOOK:
1. M.C.Sukla, Mercantile Law, Sultan Chand Publishers, New Delhi, 2002.
2. N.D. Kapoor, Element of Mercantile Law, Sultan Chand & Sons, New Delhi, 2000.

M16UCCE06 - PUBLIC RELATIONS

UNIT – I

Public Relations – Definition – Essential of good Public relations – Public Relations for commercial organization.

UNIT – II

Public Relations Officer's (PRO's) role – Responsibilities – Press relation – Preparation of material for the media – News and news reporting – Editorial reviews – Articles – Public relations department

UNIT – III

Training of public relations officers – PR Society of India – Indian Institute of Mass Communication – Indian press – Trade fair authority of India.

UNIT – IV

Book publications in India – Role of publishers, distributors and booksellers – Electronic media – Radio – Television – House Journals – Documentary films – Mobile Film shows – film censorship – guidelines.

UNIT – V

Exhibition and trade fair – consumer and marketing fairs – photography – folk dance – sponsorship programme – music festivals.

TEXT BOOK:

Management of Public Relations – S. Segupta, Vikas Publishing House.

REFERENCE BOOKS:

1. Lecture on Applied Public Relations – Prof.K.R. Balan, Sultan Chand & Sons Delhi.

2. Public Relation: Problems and Prospectus with case studies – Anil Baby, Space Age Publications, New Delhi.

3. Hand books of PR in India – D.S. Menta,allied Publishers (p) Ltd New Delhi.

4. The practice of public relations – Frasan P. Seitel, Charler E. Merrial Publishing company, Columbus.

M16UCCS04 - ADVERTISING THEORY AND PRACTICES - II

Objectives:

1. To understand the importance of advertising in today's world.

2. To expose the students to the use of creativity in advertising.

3. To help the students to understand the process of creating an advertisement.

UNIT I: Introduction:

Meaning of Advertising Agency - Role of Advertising Agency - Evolution of Advertising agencies - Importance of Advertising Agency - Types of Advertising Agency - Functions of Advertising agencies - Agency Compensation.

UNIT II: Advertising Planning:

Advertising Budget - Difference between forecast and budget - Advertising Campaign Planning - Steps involved in Advertising Campaign planning Process

UNIT III: Creative Advertising:

Advertising Copy - Characteristic of Good Advertisement copy - Copy Writing - Elements of Advertising Copy

UNIT IV: Advertising Production:

Copy Design, Layout - Essentials of Good Layout - Steps involved in Preparation of Layout - Principles of effective design and layout - Size of Advertisement.

UNIT V: Electronic Media:

Advertising Media - Classification of Advertising Media - Media Planning - Importance factors in determining frequency levels - Measuring advertising Effectiveness (Pre testing & Post testing)

Text Book:

Advertising and Salesmanship - Prof. P. Saravanavel & S.Sumathi, Margham Publications, Chennai.

Reference Books:

1. Bovee Courtland L.,Thill John V.,Dovel George P. and Wood Marian Burk, *Advertising Excellence*,1st Edition, McGraw – Hill, New York, 1995.

2. Jefkins Frank, Yadin Daniel, *Advertising*, 4th Edition, Pearson Education, New Delhi, 2009.

3. Gupta C.B, *Advertising and Personal Selling*, 2nd Edition, Sultan Chand and Sons, New Delhi, 2008.

4. Gupta S.L., Ratna V.V., *Advertising and Sales Promotion Management*, 1st Edition, Sultan Chand and Sons, New Delhi, 2011.

5. Saravanavel and Sumathi, *Advertising and Salesmanship*, 2nd Edition, Margham Publications, Chennai, 2010.

6. Belch E.George, Belch A. Michael, *Advertising and Promotion* (An Integrated Marketing Communications Perpsective), 6th Edition , Tata McGraw Hill ,New Delhi, 2007.

7. Kazmi SHH, Batra Satish K, *Advertising and Sales Promotion*, 3rd Edition, Excel Books, New Delhi, 2008.

M16UCCPR1 - PROJECT

Organisation of the project:

The students have to take up a group project work for 100 marks.

Project time frame:

The students should choose a topic for the project in the beginning of the VI semester and submit the report by the end of the VI semester. This component will be included in the VI semester itself.

Areas of the project:

Commerce and its related applications.

Work Diary:

Student should maintain a work diary wherein weekly work carried out has to be written. Guide should review the work every week.

Monitoring of the project:

The project work undertaken will be assessed in a phased manner on a regular basis.

Scheme of evaluation:

Internal evaluation:

CIA mark distribution:

I Review	- Selection of the field of study, Topic & Research Design	- 10 marks
II Review	- Literature, Data collection and Analysis	- 10 marks
III Review	- Work Diary	- 5 marks
		- - - - - - - -
	Total	- 25 marks
		- - - - - - - -

End Semester Examination

Evaluation of the project (Jointly given by the Viva-voce 25 marks external & internal examiner)	- 50 marks
	- - - - - - - -
Total	- 75 marks
	- - - - - - - -

Evaluation Process:

Viva-voce will be conducted by a panel of external and internal examiners including the HOD and staff coordinator guiding the project.