

B.Com. (CA)
SYLLABUS - 2014

SCHOOLS OF EXCELLENCE
with
CHOICE BASED CREDIT SYSTEM (CBCS)



SCHOOL OF MANAGEMENT STUDIES
St. JOSEPH'S COLLEGE (Autonomous)

Accredited at 'A' Grade (3rd Cycle) by NAAC
College with Potential for Excellence by UGC
TIRUCHIRAPPALLI - 620 002, INDIA

SCHOOLS OF EXCELLENCE WITH CHOICE BASED CREDIT SYSTEM (CBCS)

POST GRADUATE COURSES

St. Joseph's College (Autonomous), a pioneer in higher education in India, strives to work towards the academic excellence. In this regard, it has initiated the implementation of five "Schools of Excellence" from this academic year 2014 – 15, to standup to the challenges of the 21st century.

Each School integrates related disciplines under one roof. The school system allows the enhanced academic mobility and enriched employability of the students. At the same time this system preserves the identity, autonomy and uniqueness of every department and reinforces their efforts to be student centric in curriculum designing and skill imparting. These five schools will work concertedly to achieve and accomplish the following objectives.

- Optimal utilization of resources both human and material for the academic flexibility leading to excellence.
- Students experience or enjoy their choice of courses and credits for their horizontal mobility.
- The existing curricular structure as specified by TANSCH and other higher educational institutions facilitate the Credit-Transfer Across the Disciplines (CTAD) - a uniqueness of the choice based credit system.
- Human excellence in specialized areas
- Thrust in internship and / or projects as a lead towards research and
- The **multi-discipline** nature of the newly evolved structure (School System) caters to the needs of stake-holders, especially the employers.

What is Credit system?

Weightage to a course is given in relation to the hours assigned for the course. Generally one hour per week has one credit. For viability and conformity to the guidelines credits are awarded irrespective of the teaching hours. The following Table shows the correlation between credits and hours. However, there could be some flexibility because of practical, field visits, tutorials and nature of project work.

For UG courses, a student must earn a minimum of 150 credits as mentioned in the table below. The total number of minimum courses offered by a department are given in the course pattern.

SUMMARY OF HOURS AND CREDITS UG COURSES COMMERCE (CA)

Part	Semester	Specification	No. of Courses	Hours	Credits	Total Credits
I	I-IV	Languages (Tamil/Hindi/French/Sanskrit)	4	16	12	12
II	I-IV	General English	4	20	12	12
III	I-VI	Core Theory Practicals Internship & Project Work Comprehensive Exam	17	90	69	98
		Core Electives	3	12	11	
		Allied	4	24	18	
		Additional Core Courses for Extra Credits	-	-	-	
IV	V-VI	Skilled Based Electives Between Schools (BS) Within School (WS)	1 1	2 2	2 2	4
		Inter Departmental Courses (IDC) - Soft Skills	1	2	2	2
	I-IV	NMC Communicative English Computer Literacy	1 1	0 2	5 2	7
		Environmental Studies	1	2	2	2
			Value Education	4	8	8
V	I-V	SHEPHERD & Gender Studies	1	-	5	5
	I-V	AICUF, Fine Arts, Nature Club, NCC & NSS				
TOTAL				180		150

Course Pattern

The Under Graduate degree course consists of Five vital components. They are as follows:

Part-I : Languages (Tamil / Hindi / French / Sanskrit)

Part-II : General English

Part-III : Core Course

(Theory, Practicals, Core Electives, Allied, Project, Internship and Comprehensive Examinations)

Part-IV : SBE, NMC, Value Education, Soft Skills & EVS

Part-V : SHEPHERD, AICUF, Finearts, Nature Club, NCC, NSS, etc.

Non-Major Courses (NMC)

There are three NMC's – Communicative English, Computer Literacy and Environmental Studies offered in the I, II & III Semesters respectively.

Value Education Courses:

There are four courses offered in the first four semesters for the First & Second UG students.

Non Major Elective / Skill Based Elective:

These courses are offered in two perspectives as electives "With-in School" (WS) and "Between School" (BS).

Subject Code Fixation

The following code system (11 characters) is adopted for Under Graduate courses:

14	UXX	X	X	XX	XX
↓	↓	↓	↓	↓	↓
Year of Revision	UG Code of the Dept	Semester of the Part	Specification	Subject Category	Running in that part
14	UCC	1	3	2	1

For Example :

IB.Com. (CA), first semester Financial Accounting-I

The code of the paper is 14UCC130201.

Thus, the subject code is fixed for other subjects.

Subject Category

- 00 - Languages (Tamil / Hindi / French / Sanskrit)
- 01 - General English
- 02 - Core (Theory, Practicals, Comprehensive Exams, Internship & Project viva-voce)
- 03 - Core Electives
- 04 - Allied
- 05 - Additional core Courses for Extra Credits (If any)
- 06 - Skill Based Electives (BS) & (WS)
- 07 - Soft Skill
- 08 - NMC (Communicate English, Computer Literacy/SAP)
- 09 - EVS
- 10 - Value Education
- 11 - SHEPHERD & Gender Studies
- 12 - AICUF / Nature Club / Fine Arts / NCC / NSS / etc.

EXAMINATION

Continuous Internal Assessment (CIA):

UG - Distribution of CIA Marks	
Passing Minimum: 40 Marks	
Library Referencing	5
3 Components	35
Mid-Semester Test	30
End-Semester Test	30
CIA	100

MID-SEM & END – SEM TEST

Centralised – Conducted by the office of COE

1. Mid-Sem Test & End-Sem Test: (2 Hours each); will have Objective + Descriptive elements; with the existing question pattern PART-A; PART-B; and PART-C
2. CIA Component III for UG & PG will be of 15 marks and compulsorily objective multiple choice question type.
3. The CIA Component III must be conducted by the department / faculty concerned at a suitable computer centres.
4. The 10 marks of PART-A of Mid-Sem and End-Sem Tests will comprise only: OBJECTIVE MULTIPLE CHOICE QUESTIONS; TRUE / FALSE; and FILL-IN BLANKS.
5. The number of hours for the 5 marks allotted for Library Referencing/ work would be 30 hours per semester. The marks scored out of 5 will be given to all the courses (Courses) of the Semester.
6. English Composition once a fortnight will form one of the components for UG general English

SEMESTER EXAMINATION

Testing with Objective and Descriptive questions

Part-A: 30 Marks

Objective MCQs only

Answers are to be marked on OMR score-sheet. The OMR score-sheets will be supplied along with the Main Answer Book. 40 minutes after the start of the examination the OMR score-sheets will be collected

Part-B + C = 70 Marks

Descriptive

Part-B: 5 x 5 = 25 marks; inbuilt choice;

Part-C: 3 x 15 = 45 marks; 3 out of 5 questions, open choice.

The Accounts Paper of Commerce will have

Part-A: Objective = 25

Part-B: 25 x 3 = 75 marks.

Duration of Examination must be rational; proportional to teaching hours
90 minute-examination / 50 Marks for courses of 2/3 hours/week (all Part IV UG Courses) 3-hours examination for courses of 4-6 hours/week.

EVALUATION

Percentage Marks, Grades & Grade Points

UG (Passing minimum 40 Marks)

Qualitative Assessment	Grade Points	Grade	Mark Range (%)
Exemplary	10	S	90 & above
Outstanding	9	A+	85-89.99
Excellent	8	A	80-84.99
Very Good	7	B	70-79.99
Good	6	C	60-69.99
Satisfactory	5	D	50-59.99
RA	4	E	40-49.99
	0	RA	<40

CGPA - Calculation

Grade Point Average for a semester is calculated as indicated here under:

$$\frac{\text{Sum total of weighted Grade Points}}{\text{Sum of Credits}}$$

Weighted Grade Points is *Grade point x Course Credits*. The final CGPA will only include: Core, Core Electives & IDCs.

A Pass in SHEPHERD will continue to be mandatory although the marks will not count for the calculation of the CGPA.

Continuous Internal Assessment (CIA):

Class	Mark Range (%)
Distinction	75 & above, first attempt
First	60 & above
Second	50 to 59.99
Third	40 to 49.99

Declaration of Result:

Mr./Ms. _____ has successfully completed the Under Graduate in _____ programme. The candidate's Cumulative Grade Point Average (CGPA) in Part – III is _____ and the class secured is _____ by completing the minimum of 150 credits.

The candidate has acquired _____ (if any) more credits from SHEPHERD / AICUF/ FINE ARTS / SPORTS & GAMES / NCC / NSS / NATURE CLUB, ETC. The candidate has also acquired _____ (if any) extra credits offered by the parent department courses.

B. Com. (CA)
Course Pattern - 2014 Set

Sem	Part	Code	Course	Hrs	Crs	
I	I	Language	14UGT110001	Language-I:(Tamil /Hindi /French/Sanskrit)	4	3
	II	English	14UGE120101	General English – 1	5	3
	III	Core	14UCC130201	Financial Accounting – I	6	4
			14UCC130202	Computer Fundamentals	5	2
			14UCC130203	Computer Fundamentals (E-Mail Concepts) – Practical	2	2
	Allied	14UCC130401	Business Economics	6	4	
	IV	NMC	14UCE140801	Communicative English	-	5
		Value Edn	14UFC141001	Value Education: Essentials of Ethics, Yoga & Stress Management	2	2
	Total Credits for Semester I				30	25
	II	I	Language	14UGT210002	Language-II:(Tamil /Hindi /French/Sanskrit)	4
II		English	14UGE220102	General English – 2	5	3
III		Core	14UCC230204	Financial Accounting – II	6	4
			14UCC230205	Office Automation	4	2
			14UCC230206	Office Automation – Practical	2	2
Allied		14UCC230402	Marketing	5	5	
IV		NMC	14UCE240802	Computer Literacy	2	2
		Value Edn	14UFC241002	Techniques of Social Analysis: Fundamentals of Human Rights	2	2
Total for Semester II				30	23	
III		I	Language	14UGT310003	Language-III:(Tamil/Hindi /French/Sanskrit)	4
	II	English	14UGE320103	General English – 3	5	3
	III	Core	14UCC330207	Corporate Accounting	6	4
			14UCC330208	Fundamentals of C Programming	3	2
			14UCC330209	Fundamentals of C Programming-Practical	2	2
	Allied	14UCC330403 A	Elements of Mathematics	OR	6	5
		14UCC330403 B	Business Mathematics			
	IV	Value Edn	14UFC341003 A	Professional Ethics-1: Social Ethics	OR	2
			14UFC341003 B	Professional Ethics-1: Religious Doctrine		
		NMC	14UCE340901	Environmental studies	2	2
Total for Semester III				30	23	

IV	I	Language	14UGT410004	Language-IV:(Tamil /Hindi /French/Sanskrit)	4	3
	II	English	14UGE420104	General English – 4	5	3
	III	Core	14UCC430210	Management Accounting	5	4
			14UCC430211	Visual Basic	2	2
			14UCC430212	Visual Basic Practical	2	2
			14UCC430213	Auditing	4	4
	Allied	14UCC430404 A	Elements of Statistics	OR	6	5
		14UCC430404 B	Business Statistics			
	IV	Value Edn	14UFC441004 A	Professional Ethics-2 :Social Ethics	OR	2
			14UFC441004 B	Professional Ethics-2:Religious Doctrine		
Total for Semester IV				30	25	
V	III	Core	14UCC530214	Cost Accounting	7	4
			14UCC530215	Business Law	6	4
			14UCC530216	Database Management System	3	2
			14UCC530217	Oracle – SQL-Practicals	2	2
	Elective	14UCC530301 A	Business Management	OR	4	4
		14UCC530301 B	Business Communication			
		14UCC530302	(WS): E-Commerce	OR		
	14UBU530302	Entrepreneurial Skills Development	4		4	
	14UCO530302	Business Correspondence				
	IV	SBE	14UCC540601	(BS): Computer Application in Banking	2	2
14USS540701			Soft Skills	2	2	
Total for Semester V				30	24	
VI	III	Core	14UCC630218	Income Tax	7	5
			14UCC630219	Investment Management	6	4
			14UCC630220	Financial Accounting Package – TALLY	5	3
			14UCC630221	Financial Accounting Package – TALLY Practical	2	2
			14UCC630222	Internship and Project work	4	3
			14UCC630223	Comprehensive Examination	--	2
	Elective	14UCC630303	(WS): Customer Relation Management	4	4	
		14UBU630303	Modern Management Concepts and Practices			
	14UCO630303	Secretarial Practice				
	IV	SBE	14UCC640602	(WS): Practical Banking	2	2
Total for Semester VI				30	25	
I-V	V		14UCW651101	SHEPHERD and Gender Studies	-	5
Total for all Semesters				180	150	

* Code numbers according to the subject chosen

@ Practical examination in the following even semester.

gUtk; 1
14UGT110001

kz p Neuk; 4
Gssrfs; 3

ngHJ j j kpo;-I

Nehf;fqfs;

1. r%f khwwr; rpej i dfi s c ssl f;fpa j wfhy , yf;fpaqfi s mwKfk; nraj y;
2. GJ fftpi j > r;Wfi j > c i uei l Mfpa , yff;paqfs;pd; eak; ghuhl Lj y;
3. rej iggpi oapdwp vOj khz thfi sg; gap;Wtj j y;

gad;fs;

1. khz thfs; r%f khwwr; rpej i dfi s mwpe;J nfhst;h;
2. rej iggpi ofi s e;ffp vOJ k; j p;wd; ngWth;
3. Gj j yf;fpaqfi sg; gi l fFk; j pwi dAk; j p;wd;h;T nraAk; j pwi dAk; ngWth;

myF-1: kf;hft; ghuj p;ahh; ft;pi j fs;

ghuj j; hrd; ft;pi j fs;
c i uei l - Kj y; %dW fl Li ufs; (10 kz p Neuk)

myF-2: gl LfNfhl i l ahh; ghl y;fs;

ghyNuW ngUQrj j p;dh; ghl y;fs;
, yffz k; -ty;KfK; , l q;fs; (12 kz p Neuk)

myF-3: GJ fftpi j tbtq;fs;

, yff;pa; tuyhW - %dwhk; ghfk;
r;Wfi j - Kj y; MW r;Wfi j fs; (10 kz p Neuk)

myF-4: GJ fftpi j fs;

ngz z p;af; ft;pi j fs;
, yff;pa; tuyhW - ehd;fhk; ghfk;
, yffz k; - ty; k;pfh , l q;fs;(14 kz p Neuk)

myF-5: nkhop;ngahgG;ft;pi j fs;

r;Wfi j - 7 Kj y; 12 Kba c s s r;Wfi j fs;
c i uei l - 4Kj y; 6 Kba c s s fl Li ufs; (14 kz p Neuk)

ghl E)y;

1. ngHJ j j kpo; nraAs; j p;ul L- j k;po;h;Tj ;Ji w ntsp;al-2014-2017
2. r%ft;pay; Nehf;f; j kpo; , yff;pa; tuyhW > j k;po;h;Tj ;Ji w ntsp;al > J}a t;sd;h; f;y;Y}h; j p;Urr;puhgg;ss;p;2> 2014
3. c i uei l f; Nfhi t - j k;po;h;Tj ;Ji w ntsp;al > 2014
4. r;Wfi j j nj hFgG

Sem. I
14UGE120101

Hours/Week: 5
Credits: 3

GENERAL ENGLISH-I

Objectives

To help students

- * Use words and phrases related to self, home, friends and relatives in meaningful contexts.
- * Use language to perform basic functions like describing, clarifying, suggesting, and giving directions.

Unit-1

01. Personal Details
02. Positive Qualities
03. Listening to Positive Qualities
04. Relating and Grading Qualities
05. My Ambition
06. Abilities and Skills
07. Self-Improvement Word Grid
08. What am I doing?
09. What was I doing?
10. Unscramble the Past Actions
11. What did I do yesterday?

Unit-2

12. Body Parts
13. Actions and Body Parts
14. Value of Life
15. Describing Self
16. Home Word Grid
17. Unscramble Building Types
18. Plural Form of Naming Words
19. Irregular Plural Forms
20. Plural Naming Words Practice
21. Whose Words?

Unit-3

22. Plural Forms of Action Words
23. Present Positive Actions
24. Present Negative Actions
25. Un/Countable Naming Words
26. Recognition of Vowel Sounds
27. Indefinite Articles

28. Un/Countable Practice
29. Listen and Match the Visual
30. Letter Spell - Check
31. Drafting Letter

Unit 4

32. Friendship Word Grid
33. Friends' Details
34. Guess the Favourites
35. Guess Your Friend
36. Friends as Guests
37. Introducing Friends
38. What are We Doing?
39. What is (s)he / are they Doing?
40. Yes / No Question
41. What was s/he doing?
42. Names and Actions
43. True Friendship
44. Know your Friends
45. Giving Advice/Suggestions
46. Discussion on Friendship
47. My Best Friend

Unit 5

48. Kinship Words
49. The Odd One Out
50. My Family Tree
51. Little Boy's Request
52. Occasions for Message
53. Words denoting Place
54. Words denoting Movement
55. Phrases for Giving Directions
56. Find the Destination
57. Giving Directions Practice
58. SMS Language
59. Converting SMS
60. Writing Short Messages
61. Sending SMS
62. The family debate
63. Family Today

Textbook

1. Joy, J.L. & Peter, F.M. (2014). *Let's Communicate*, New Delhi, Trinity Press.

Sem. I
14UCC130201

Hours/Week: 6
Credits: 4

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 (18 hrs)

Accounting concepts and conventions, Accounting Standards, 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 systems- 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

1. Shukla & Grewel - Advanced Accounts - Vol.I, Sultan & Chand Publishing Co., 2002.

BOOKS FOR REFERENCE

1. Jain & Narang - Advanced accounting - Kalyani Publishers, New Delhi, 2000.
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, 2008.
4. Tulsian, P.C. - Financial Accounting - Tata Mcgraw hills - New Dellhi, 2012.
5. T.S.Reddy and A.Moorthy- Financial Accounting - Margham Publications, Chennai, 2010.

Theory 20%; Problems 80%

Sem. I **Hours/Week: 5**
14UCC130202 **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 - I (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.

TEXTBOOK

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.

Sem. I **Hours/Week: 2**
14UCC130203 **Credits: 2**

Practical:

COMPUTER FUNDAMENTALS (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

Sem. I **Hours/Week: 6**
14UCC130401 **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 (18 hrs)

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 (18 hrs)

Analysis of demand:- Meaning of demand - the basis of consumer demand - utility - total utility, marginal utility, law of diminishing marginal utility -Law of demand, shift in demand curve, Elasticity of demand, Meaning and nature of indifference curve, properties of indifference curve. Consumer equilibrium - Effect of changes in price and consumption.

Unit - III (18 hrs)

Supply and Production: 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 decisions - Pricing under perfect competition - characteristics and Price determination. Monopoly - Kinds, causes, Monopolistic competition - Oligopoly-Definition, Sources and Characteristics - Price rigidity and Price leadership.

Unit - IV (18 hrs)

The Economic system: Capitalism - Socialism and Mixed Economic System - Monetary Policy - meaning, scope, limitations and instruments. Fiscal Policy - definition, objectives, taxation policy - Formulation and reforms.

Unit - V (18 hrs)

National Income, GDP, Inflation, Business Cycle and Economic Linkages: basic concepts in national income-methods of measuring national income - Inflation - meaning, causes and measures. Business Cycle - phases, characteristics and theories. Balance of Trade and Balance of Payment - Meaning, causes, kinds and measures.

Text Books

1. Ravilochanan P, 2010, Business Economics, ESS PEE KAY Publishing House, Chennai.
2. Dwivedi DN, 2010, Managerial Economics, Vikas Publishing House (P) Ltd, New Delhi.

BOOKS FOR REFERENCE

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

**gUtk; 2
14UGT210002**

**kz p Neuk; 4
GSSpfs; 3**

ngHJ j j kpo;II

Nehffqfs; :

1. rka eypz f f c z hi t tshj j y;
2. j kpo; fhggjqfspy; moFk mwTz hTk; C I Lk; gFj pfi sg; gbj Jg; GhpeJ nfhsS j y;
3. c i uei l f; fl Li u vOJ k; j pvd; ngWj y;

gadfs; :

1. j kpi oj; j pUj j khfg; gbffTk; NgrTk; gpi oapdwp vOj Tk; Nj hrrp ngWj y;
2. , yffjqfspy; gbj j twi w Ki wahf thofi fapy; fi l ggobj j y;

myF: 1 (12 kz p Neuk)

rpyggj pfhuk; - kJi uf; fhz j k; (fhL fhz ; fhi j)
, yffja tuyhW - i rtk; tsuj j j kpo; Kj y; Guhz qfs; Kba.

myF : 2 (12 kz p Neuk)

kz pNkfi y - ghj j uk; ngww fhi j
nghpGuhz k; - nkagngHUsehadhh; Guhz k;

myF : 3 (12 kz p Neuk)

fkguhkhaz k; - fhL rggj yk;
c i uei l - 7 Kj y; 9 Kba c ss fl Li ufs;
, yffz k; - vOj j pyffz k;

myF : 4 (12 kz p Neuk)

Fz qFb k] j hd; rhfG ghl yfs;
rwwpyffjqfspy; - fypqfj J gguz p
c i uei l - 10 Kj y; 11 ti uapyhd fl Li ufs;

myF : 5 (12 kz p Neuk)

, ul rz ja ahj j pffk; kuz ggl yk;
, yffja tuyhW - j kpo; , yffz E}yfs; Kj y; rwwpyffjqfspy;
Kba.
, yffz k; - nrhyypffz k;

ghl E}y;

1. nraAs; j pul L - j kpha;Tj Ji w ntsjal 2014-2017.
2. r%ftay; Nehffiy; j kpo; , yffja tuyhW j kpha;Tj Ji w ntsjal J}atsdhh; fy;Y}hp j pUrrpuhgssp 2014.
3. c i uei l fNfhi t j kpha;Tj Ji w ntsjal 2010.

SEM-II
14UGE220102

Hours/week: 5
Credits: 3

GENERAL ENGLISH-II

Objectives

To help students

- * Use words and phrases related to education, entertainment, career, and society in meaningful contexts.
- * Use language to perform basic functions like comparing, debating, and storytelling.

Unit 1

01. Education Word Grid.
02. Reading Problems and Solutions.
03. Syllabification.
04. Forms for Expressing Quality.
05. Expressing Comparison.
06. Monosyllabic Comparison.
07. Di/polysyllabic Comparison.
08. The best monosyllabic Comparison
09. The best di/polysyllabic Comparison.
10. Practising Quality Words.

Unit 2

11. *Wh* Words
12. Yes/No Recollection
13. Unscramble *Wh* Questions
14. *Wh* Practice
15. Education and the Poor
16. Controlled Role play
17. Debate on Education
18. Education in the Future
19. Entertainment Word Grid
20. Classify Entertainment Wordlist
21. Guess the Missing Letter
22. Proverb-Visual Description
23. Supply *Wh* Words
24. Rearrange Questions
25. Information Gap Questions

Unit 3

26. Asking Questions
27. More about Actions
28. More about Actions and Uses

29. Crime Puzzle
30. Possessive Quiz
31. Humorous News Report
32. Debate on Media and Politics
33. Best Entertainment Source

Unit 4

34. Career Word Grid
35. Job-Related Wordlist
36. Who's Who?
37. People at Work
38. Humour at Workplace
39. Profession in Context
40. Functions and Expressions
41. Transition Fill-in
42. Transition Sord Selection
43. Professional Qualities
44. Job Procedures
45. Preparing a Resume
46. Interview Questions
47. Job Cover Letter Format
49. E-mailing an Application
50. Mock Interview

Unit 5

51. Society Word Grid
52. Classify Society Wordlist
53. Rearrange the Story
54. Storytelling
55. Story Cluster
56. Words Denoting Time
57. Expressing Time
58. What Can You Buy?
59. Noise Pollution
60. Positive News Headlines
61. Negative News Headlines
62. Matching Conditions
63. What Would You Do?
64. If I were the Prime Minister
65. My Dream Country

Textbook

1. Joy, J.L. & Peter, F.M. (2014). *Let's Communicate*, New Delhi: Trinity Prss.

Sem. II **Hours/Week: 6**
14UCC230204 **Credits: 6**

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 inter-departmental transfers.

Unit - V **(18 hrs)**
Insurance claims: Loss of Stock - Loss of Profit - Average clause.

TEXTBOOK

1. Shukla and Grewal - Advanced accounts - vol II - Sultan Chand & Co. New Delhi, 2008.

BOOKS FOR REFERENCE

1. Jain & Narang - Advanced accounting - Kalyani publishers, New Delhi, 2008.
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, 2012.

Theory 20%; Problems 80%

Sem. II **Hours/Week: 4**
14UCC230205 **Credits: 2**

OFFICE AUTOMATION

Objective

- * To impart the knowledge about the office automation and the features of MS-Office 2007.

Unit - I **(12 hrs)**
MS-Word: Creating and Saving a Word document - Applying basic formatting - working with styles - working with tables - mail merge - spelling and Grammar.

Unit - II **(12 hrs)**
MS-Excel: Creating and Saving an Excel work book - adding and formatting data in cells - working with tables and chart - Formulas and functions.

Unit - III **(12 hrs)**
MS-PowerPoint: Creating and Saving Presentation - Basics of presentation - running and setting up a presentation - Enhancing PowerPoint presentations - Custom animations.

Unit - IV **(12 hrs)**
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 **(12 hrs)**
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 House Pvt Ltd., 2011.

BOOKS FOR REFERENCE

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

Sem. II
14UCC230206

Hours/Week: 2
Credits: 2

Practical:
OFFICE AUTOMATION

1. Creating leave letter using MS-Word.
2. Creating resume using MS-Word
3. Creating 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 MS-PowerPoint slide.
10. Creating database in MS-Access.
11. Finding, sorting and displaying the data in MS-Access data base
12. Macros

Sem. II
14UCC230402

Hours/Week: 5
Credits: 5

Allied:
MARKETING

Objectives

- To give basic knowledge on the concepts of marketing.
- To create awareness on the social issues in marketing.

Unit - I (15 hrs)

Marketing - meaning - functions - Marketing mix - Market segmentation - Marketing Environment - Micro and Macro Marketing.

Unit - II (15 hrs)

Product - Meaning - features - classification, new product planning and development- Product mix - Product life cycle - Branding, Brand loyalty and equity, Packaging, Labelling. Standardisation - ISO Series and AGMARK.

Unit - III (15 hrs)

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

Unit - IV (15 hrs)

Promotion - meaning - Need - Promotional Mix- Advertising - Sales promotion- Personal selling - Meaning, Advantages & Limitations - Kinds of Salesmanship and Salesman - CRM (Customer Relation Management).

Unit - V (15 hrs)

Channels of distribution - meaning - Wholesalers and Retailers - Supply Chain Management - Retail Marketing - Meaning- Features. Physical Distribution - Meaning - Objectives - Transportation - Storage and warehousing.

TEXTBOOK

1. R.S.N. Pillai & Bagavathi - Modern 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. Stanton Willam ,I.S.and charles Futrell - Fundamentals of Marketing - Mc Grew Hill Book Co., 2000.
4. Monga & Shalini Anand - Marketing Management - Deep & Deep Publications - New Delhi - 2000.

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14UGT310003

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GSSPFS; 3

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- kuGf; fti j tbtqfi s mwpar; nraj y;
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myF : 4 (12 kz p Neuk)
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myF : 5 (12 kz p Neuk)
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fhggpaqfs; Kba.

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- r%ft;pay; Nehf;fy; j kpo; yff;fpa tuyhW> j kpha;Tj ;Ji w nts;paL>2014
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SEM-III
14UGE320103

Hours/week: 5
Credits: 3

GENERAL ENGLISH-III

Objectives:

- * To enable the students to comprehend the local and global issues through the lessons.
- * To enable the students to do the tasks centering on Skill Development and Grammar.
- * To empower the students with interactive skills.

Tasks Designed for Each Unit	Skills Focused to be Developed for Each Unit	Hours Allotted
1. Pre-reading Task	Listening and Reading Skills through teacher-led reading practice	2 Hours
2. Objectives	Listening and Reading Skills	
3. Text	Listening and Reading Skills through teacher-led reading practice	
4. Glossary (Using Words and Phrases in Sentences)	Referring and Language Using Skills	2 Hours
5. Reading Comprehension	Reading, Speaking, and Writing Skills	1 Hour
6. Critical Analysis	Critical Thinking and Speaking Skills	2 Hours
7. Creative Task	Creative Thinking and Speaking Skills	2 Hours
8. General Writing Skills	Writing Skill	1 Hour
9. Activities on Grammar	Grammar Using and Writing Skills	2 Hours

UNIT I

* Suggestions to Develop Your Reading Habit 12 Hrs
Grammar: Simple Present Tense

UNIT II

* The Secret of Success: An Anecdote 12 Hrs
Grammar: Present Continuous Tense

UNIT III

* Hygiene 12 Hrs
Grammar: Simple Past Tense

UNIT IV

* Dr. A.P.J. Abdul Kalam: A Short Biography 12 Hrs
Grammar: Past Continuous Tense

UNIT V:

* "Golden Rule": A Poem 12 Hrs
Grammar: Simple Future Tense & Future Continuous Tense

Textbook:

- Jayraj, S. Joseph Arul *et al.* (2014). *Trend-Setter: An Interactive General English Textbook for Under Graduate Students*, New Delhi, Trinity.

Sem. III
14UCC330207

Hours/Week: 6
Credits: 4

CORPORATE ACCOUNTING

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 (15 hrs)

Issue, Forfeiture and Re-issue of shares - Valuation of Goodwill and shares.

Unit - II (15 hrs)

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

Unit - III (15 hrs)

Internal reconstruction - Accounting for Mergers and acquisition (simple problems only).

Unit - IV (15 hrs)

Holding companies with one subsidiary and Consolidated Balance Sheet.

Unit - V (15 hrs)

Liquidation -statement of affairs - Liquidator's final statement of account.

TEXTBOOK

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

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, Kalyani Publishers, New Delhi.
3. S.N. Maheshwari & S K Maheshwari, 2011, Financial Accounting, Vikas Publishing House Pvt. Ltd., New Delhi.
4. Reddy and Murthy, 2013, Corporate Accounting, Margham Publishing House, Chennai.

Theory 20% Problems 80%

Sem. III
14UCC330208

Hours/Week: 3
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 - nested if - While statements - Do-While statements - For statements - Switch statements - Break statements.

Unit - III (12 hrs)

ARRAY : One-Dimensional arrays. Character array and Strings: Declaration and initialization - Reading strings from terminal - writing strings to screen - putting two strings together - comparison of two strings - String handling functions.

Unit - IV (12 hrs)

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

Unit - V (12 hrs)

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

Text Books

1. E. Balagurusamy, "Programming in ANSI C", Tata McGraw-Hill publishing company Ltd., New Delhi, 5th edition, 2011.

BOOKS FOR REFERENCE

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

Sem. III
14UCC330209

Hours/Week: 2
Credits: 2

Practicals:

FUNDAMENTALS OF C PROGRAMMING

1. Simple programs
2. Programming using operators
3. Decision making programs (if-else, switch)
4. Programs using Looping structure (for, while, do-while)
5. String manipulation
6. Programming using function
7. Programming using structure
8. Find factorial
9. Find Fibonacci

Sem. III
14UCC330403A

Hours/Week: 6
Credits: 5

Allied:

ELEMENTS OF MATHEMATICS

Objectives

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

UNIT I

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.

UNIT II

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.

UNIT III

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.

UNIT IV

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

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.

Textbook

1. D.C. Sanchetti and V.K. Kapoor, Business Mathematics, Eleventh thoroughly Revised Edition Sultan Chand and Sons, New Delhi, 2002.

References

1. P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.
2. V.K. Kapoor, Introductory to Business Mathematics, S. Chand and Sons, New Delhi, 2009.

Sem. III
14UCC330403B

Hours/Week: 6
Credits: 5

Allied:

BUSINESS MATHEMATICS

Objectives

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

UNIT I

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

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.

UNIT III

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, 4 1 Sections 18.8, 18.9, Pages 746-757, ACE 90 - ACE 110.

UNIT IV

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.

UNIT V

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

Textbook

1. D.C. Sanchetti and V.K. Kapoor, Business Mathematics, Eleventh thoroughly Revised Edition Sultan Chand and Sons, New Delhi, 2002.

References

1. P.R. Vittal, Business Mathematics, Revised Edition, Margham Publications, New Delhi, 2001.
2. V.K. Kapoor, Introductory to Business Mathematics, S. Chand and Sons, New Delhi, 2009.

gUtk; 4
14UGT410004

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GSSPFS; 3

ngHJ j j kp;IV

Nehf;fqfs; :

1. ehl fj j pd; Nehffk; mj d; NghfF; c j j pfs; ghj j ug; ghqF; c i uahl y; Ki w; fwgi dj j pwk; Nghdwtwi w nts;ggLj j y;
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myF : 2 (12 kz p Neuk)

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myF : 3 (12 kz p Neuk)

kNdhd;kz Bk; mqfk; - 3> fsk; 1 - 4 ti u.

myF : 4 (12 kz p Neuk)

kNdhd;kz Bk; mqfk; - 4> fsk; 1 - 5 ti u.

myF : 5 (12 kz p Neuk)

kNdhd;kz Bk; mqfk; - 5> fsk; 1 - 3 ti u.
c i uei l ehl fk; (3> 4Mk; ehl fqfs)

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1. Rej udhu; kNdhd;kz Bk; j kpha;Tj ;J i w (gj gg) J)a tsdhu; fy;Y)up j pUrrpuhggs;2. (mqfk; : 3 fsk; : 4 eb;fyhf)
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kNdhd;kz Bk; - 80

c i uei l ehl fk; - 20

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SEM-IV
14UGE420104

Hours/week: 5
Credits: 3

GENERAL ENGLISH-IV

Objectives:

- * To enable the students to comprehend the local and global issues through the lessons.
- * To enable the students to do the tasks centering on Skill Development and Grammar.
- * To empower the students with interactive skills.

Tasks Designed for Each Unit	Skills Focused to be Developed for Each Unit	Hours Allotted
1. Pre-reading Task	Listening and Reading Skills through teacher-led reading practice	2 Hours
2. Objectives	Listening and Reading Skills	
3. Text	Listening and Reading Skills through teacher-led reading practice	
4. Glossary (Using Words and Phrases in Sentences)	Referring and Language Using Skills	2 Hours
5. Reading Comprehension	Reading, Speaking, and Writing Skills	1 Hour
6. Critical Analysis	Critical Thinking and Speaking Skills	2 Hours
7. Creative Task	Creative Thinking and Speaking Skills	2 Hours
8. General Writing Skills	Writing Skill	1 Hour
9. Activities on Grammar	Grammar Using and Writing Skills	2 Hours

UNIT-I: Women through the Eyes of Media **12 Hrs**

Grammar: Present Perfect Tense

UNIT-II: Effects of Tobacco Smoking **12 Hrs**

Grammar: Present Perfect Continuous Tense

UNIT-III: The Impact of Liquor Consumption on the Society **12 Hrs**

Grammar: Past Perfect Tense

UNIT-IV: An Engineer Kills Self as Crow Sat on his Head:
A News Paper Report **12 Hrs**

Grammar: Past Perfect Continuous Tense

UNIT-V: Traffic Rules **12 Hrs**

Grammar: Future Perfect Tense & Future Perfect Continuous Tense

Text Book:

Jayraj, S. Joseph Arul. et al. (2014). *Trend-Setter: An Interactive General English Textbook for Under Graduate Students*, New Delhi, Trinity.

Sem. IV
14UCC430210

Hours/Week: 5
Credits: 4

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 **(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)**

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 - IV **(15 hrs)**

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

Unit - V **(15 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.

TEXT BOOK

1. Khan & Jain - Management Accounting - Tata McGraw - Hill, New Delhi.2010.

BOOKS FOR REFERENCE

1. Prasanna Chandra - Fundamental of Financial Management - Tata McGraw Hill, New Delhi.2000
2. Khan & Jain - Financial Management - Tata McGraw Hill, New Delhi, 2002.

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

4. Subir Kumar Banerjee - Financial Management- S.Chand & Co, 2001.
Theory 20%; Problems 80%

Sem. IV
14UCC430211

Hours/Week: 2
Credits: 2

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 - I (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 - II (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 - III (6 hrs)

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

Unit - IV (6 hrs)

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

Unit - V (6 hrs)

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

TEXTBOOK

1. Mohammed Azam, Programming with Visual Basic 6.0 - Vikas Publishing House Pvt Ltd, New Delhi, 2000.

BOOKS FOR REFERENCE

1. Evangelos Petroustor, Mastering Visual Basic 6 - BPB Publication, Delhi, 2001.
2. Gary Cornell, Visual Basic 6 from the Ground up - Tata McGraw Hill Publishing Company Limited, New Delhi, 2002.

Sem. IV
14UCC430212

Hours/Week: 2
Credits: 2

Practicals: **VISUAL BASIC**

1. 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.

Sem. IV
14UCC430213

Hours/Week: 4
Credits: 4

AUDITING

Objectives

- To enable the students to have basic knowledge on the principles and practices of Auditing.
- To help the students to know the various aspects of EDP Auditing and to help them to use ICT techniques

Unit - I (12 hrs)

Audit - Origin, definition, objectives, Classifications and advantages - book keeping and accountancy, auditing and investigation - qualities of an auditor - test check - meaning and objectives of internal check - auditors duty with regard to internal check - consideration at the commencement of a new audit - audit programme - audit note book - working papers.

Unit - II (12 hrs)

Vouching - meaning - voucher - points to be noted in a voucher - internal check as regards cash - vouching the debit side and credit side of the cash book - vouching of trading transactions - internal check as regards purchases

- auditor in connection with credit purchases, purchase return, credit sales, the duties of an auditor in connection with credit sales.

Unit - III (12 hrs)

Verification and valuation of assets and liabilities - meaning of verification - problems in the valuation of assets - valuation of assets during inflationary period - fixed assets - mode of valuation of floating of fixed assets - floating valuation of wasting assets - verification of assets - verification of liabilities, share capital, trade creditors, bills payable, outstanding expenses, contingent liabilities.

Unit - IV (12 hrs)

Audit of joint stock companies - qualifications and - disqualification appointment, rotation, and removal of auditor - remuneration and expenses of an auditor - powers and duties of an auditor - status of an auditor - auditors lien - duty of an auditor in connection with the payment of dividends - auditors report. Liabilities of an auditor under Companies Act, law of agency - liability of an auditor to third parties.

Unit - V (12 hrs)

EDP Auditing - definition - Need for Control - Effects of EDP Auditing - Foundations of EDP Auditing - steps in EDP Audit - Some major Audit Decisions - Legal influences of EDP Audit - Division of Auditing in EDP Environment - Online Computer Systems.

TEST BOOK

1. B.N.Tandon, (2000), Principles of Auditing, S.Chand & Company, New Delhi.
2. Ravinder Kumar and Virender Sharma (2009), Auditing principles and practice, PHI learning PVT Ltd. Revised Edition, New Delhi.

BOOKS FOR REFERENCE

1. Ghatalaia, Spicer and pegler's Practical Auditing, S. Chand & C.O., % New Delhi
2. Depaula (1990) "Principles of Auditing", Deep & Deep Publishing house, Delhi.
3. Dicksee, (2000) "Principles of Auditing", Vikas Publishing House, New Delhi.
4. Batlibai, (2000) Principles of Auditing S. Chand & Co-New Delhi.
5. Practical Auditing, Margham Publication, Chennai, 2012.

**Sem. IV
14UCC430404A**

**Hours/Week: 6
Credits: 5**

**Allied:
AUDITING**

Objectives

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

UNIT I

Measures of central tendency - arithmetic mean, median, mode - computation of individual, discrete and continuous series - Measures of dispersion - standard deviation - coefficient 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.

UNIT II

Measures of Skewness - computation of Karl Pearson's coefficient 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.

UNIT III

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.

UNIT IV

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.

UNIT V

SPSS - introduction - Basic statistical concepts - Research in behavioral 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.

Textbooks

1. S.P. Gupta, Statistical method, 33rd revised edition, Sultan Chand & Sons, New Delhi, 2005. (For Units I, II, III & IV).
2. Ajai S. Gaur and Sanjaya S. Gaur, Statistical Methods for Practice and Research - A Guide to Data Analysis Using SPSS, Second Edition, SAGE Publications Pvt. Ltd., 2009.(For Unit V).

References

1. Vijaya Krishnan and Sivathanu Pillai, Statistics for Beginners, Atlantic Books, 2011.
2. Eelko Huizingh, Applied Statistics with SPSS, SAGE Publications Pvt. Ltd., 2007.

Sem. IV
14UCC430404B

Hours/Week: 6
Credits: 5

Allied Optional:
BUSINESS STATISTICS

Objectives

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

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 - 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). Chapter 7 (Vol. I), Pages 177-222, Chapter 8 (Vol. I), Pages 268-301.

UNIT II

Measures of Skewness - computation of Karl Pearson's & Bowley's coefficient 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.

UNIT III

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 trend only (simple problems & business applications only) Chapter 13 (Vol. I), Pages 515-545, 557-560, Chapter 14 (Vol. I), Pages 590-598, 613-619.

UNIT IV

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

UNIT V

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 quartile range - Skewness. Chapter 1, Chapter 2, Sections 2.1-2.3, Chapter 3, Sections 3.1, 3.2.

Textbooks

1. S.P. Gupta, Statistical method, 33rd revised edition, Sultan Chand & Sons, New Delhi, 2005. (For Units I, II, III & IV).
2. Ajai S. Gaur and Sanjaya S. Gaur, Statistical Methods for Practice and Research - A Guide to Data Analysis Using SPSS, Second Edition, SAGE Publications Pvt. Ltd., 2009.(For Unit V).

References

1. Vijaya Krishnan and Sivathanu Pillai, Statistics for Beginners, Atlantic Books, 2011.
 2. Eelko Huizingh, Applied Statistics with SPSS, SAGE Publications Pvt. Ltd., 2007.
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Sem. V
14UCC530214

Hours/Week: 7
Credits: 4

COST ACCOUNTING

Objectives

- To enable the students to understand the principles and the procedures 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 - I (16 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.

Unit - II (16 hrs)

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 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.

Unit - III (16 hrs)

Overheads-classification-apportionment-production overheads-distribution, appropriation, absorption by products, use of predetermined recovery rates, treatment of under and over -absorption, administration, selling, distribution overheads-machine hour rate.

Unit - IV (16 hrs)

Reconciliation of cost and financial accounts - Process costing - Simple process accounts including Normal Loss, Abnormal Loss and Abnormal gain treatments-Inter process profits. - Equivalent production method (simple problems only).

Unit - V(16 hrs)

Contract costing; Introduction- Features, profit or loss on contract - service and operating costing.

TEXT BOOK

1. Jain & Narang-Cost Accounting Principles and Practice - Kalyani Publishers, 2011.

BOOKS FOR REFERENCE

1. Bannerjee-Cost Accounting-Macmillan Publishers, 2000.
2. S.N. Maheswari-Cost Accounting, 2002.
3. Saxena & Vashist-Cost Accounting-S,Chand and Co,New Delhi, 2000.
4. Charles T.Horngren, 'Cost Accounting - A Managerial Emphasis' (19th Edition) Prentice Hall of India (P) Ltd, New Delhi, 2001.

Theory 20%; Problems 80%

Sem. V
14UCC530215

Hours/Week: 6
Credits: 4

BUSINESS LAW

OBJECTIVES

- 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 - remedies for breach of contract - quasi contract.

Unit - II (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.

Unit - III (18 hrs)

Sale of Goods act - Difference between Sale and other Disposition of goods - Implied conditions and warranties - Transfer of property in title to goods - unpaid Sellers rights.

Unit - IV (18 hrs)

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

Unit - V (18 hrs)

Company Law - Definition and characteristics of companies - kinds of companies - Corporate Entity - formation of company - Memorandum of association - Articles of Association -doctrine of ultra virus -doctrine of indoor management- prospectus—Membership in a company - share capital and shares - borrowing powers - meetings and resolutions - winding up - meaning, causes and modes.

TEXTBOOK

1. N.D. Kapoor - Elements of Mercantile Law - Sultan and Sons, New Delhi, 2011.

BOOKS FOR REFERENCE

1. M.C. Shukla - Manual of Mercantile Law - S. Chand & Co., New Delhi, 2010.
2. P.P.S. Gogna - A TEXT BOOK of Mercantile Law - S. Chand & Co., New Delhi, 2009.
3. D.P. Jain - Mercantile Law - Konark Publishers Pvt. Ltd., New Delhi, 2009.
4. Sen & Mitra - Commercial Law, The mould press, Kolkatta, 2004.

Sem. V
14UCC530216

Hours/Week: 3
Credits: 2

DATABASE MANAGEMENT SYSTEM

Objectives

* Comprehending the Concepts of Database and Relational Database Management Systems.

Unit - I (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 - II (15 hrs)

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 (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 - IV (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.

Unit - V (15 hrs)

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

TEXTBOOK

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", 4th Ed., McGraw-Hill, California, 2002.

Sem. V
14UCC530217

Hours/Week: 2
Credits: 2

Practical:
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.

Sem. V
14UCC530301A

Hours/Week: 4
Credits: 4

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, functions and significance of management; Development of management thoughts; management principles- Managerial roles.

UNIT - II (12 hrs)

Planning: Concept, process, and types. 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 and barriers; Effective communication. Managerial control; concept and process; Techniques of control - Traditional and modern.

Text Books

1. L.M. Prasad "Principles and Practice of Management", Sultan Chand & Sons, New Delhi, 2001.
2. G.B. GUPTA "Business Organization and Management" Sultan Chand & Sons, New Delhi, 2002.

Books for References

1. J.Jayasankar, "Principles of Management" Margham Publications, Chennai, 2011.
2. E.Dharmaraj, "Principles of Management" SIMRES Publications, Chennai, 2010.

Sem. V
14UCC530301B

Hours/Week: 4
Credits: 4

Core Elective-I
BUSINESS 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 (12 hrs)

Communication - Basic Concepts - Role of Communication in Business: Elements of communication process, level of communication forms, models and media of communication - Effective communication - Barriers.

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 - Process and Effects - Types.

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.

Text Books

1. Sharma, Business Correspondence & Report Writing, Tata Mc Graw Hill, 2000.

BOOKS FOR REFERENCE

1. Pradhan, Bhande & Takur Business Communication, Himalaya Publishing, 2000.
2. Rao & Rao, Business Communication, Himalaya, 2002.
3. M. Balasubrahmanyam, 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.

Sem. V Hours/Week: 4
14UCC530302 Credits: 4

Core Elective-II
E-COMMERCE

Objectives

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

Unit I: E - Commerce (12 hrs)

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 (12 hrs)

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

Unit III : Approaches to safe E-commerce (12 hrs)

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 (12 hrs)

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

Unit V: Security (12 hrs)

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

Text Books

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

BOOKS FOR REFERENCE

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

Sem. V
14UBU530302

Hours/Week: 4
Credits: 4

Core Elective-II
ENTREPRENEURIAL SKILLS DEVELOPMENT

Objectives

- To enable the students in the entrepreneurial skills Development.
- To motivate the students to become an entrepreneur.

UNIT-II CONCEPTUAL FRAMEWORK (8 Hours)

Entrepreneur - Entrepreneurship - Entrepreneurship versus Management - Entrepreneur Vs Intrapreneur - Role of Entrepreneurship in Economic Development - Functions of entrepreneur in relation to new venture creation - women entrepreneur in India.

UNIT-II ENTREPRENEURIAL DEVELOPMENT PROGRAMME (8 Hours)

Development and training of entrepreneurs - Entrepreneurial Development Programme (EDP) - Role of Government in organizing EDPS Cultural and Social environment in promoting entrepreneurship - Entrepreneurial competencies - entrepreneurial motivation - performance and rewards.

UNIT - III INSTITUTIONS ASSISTING ENTREPRENEURS (8 Hours)

Institutional service to entrepreneurs - DIC, SIDCO, NSIC, MSMEDI - SSIC, SIDCO - ITCOT, IIC - KVIC. Institutional finance to entrepreneurs: IFCI - SFC, IDBI, ICICI, TIIC, LIC and GIC, UTL, SIPCOT - SIDBI commercial Bank venture capital (Students are advised to visit the institution and know about the schemes available).

UNIT - IV INNOVATION AND BUSINESS IDEA (8 Hours)

Opportunity Scouting and Idea generation - Role of creativity & innovation and business research - sources of business ideas - Entrepreneurial opportunities in contemporary business environment- Feasibility of the business idea & preparation of business plan- marketing feasibility - Marketing methods.

Action Plan: 1. Preparation of dummy Business Plan 2. Develop dummy product launching 3. Role play an entrepreneur 4. To visit various Business Enterprise 5. Conduct Trade Exhibition.

UNIT - V COMPREHENSIVE BUSINESS PLAN (8 Hours)

Entrepreneurial since in India - Successful entrepreneurs - Identification of potential entrepreneurs - Prepare a report on experiential learning of successful / unsuccessful entrepreneur

Action Plan:

1. Students may be advised to develop a structured instrument questionnaire for conducting survey of the various aspects of entrepreneurs / enterprise.
2. Prepare a comprehensive Business plan
3. Practiccal approach for self employment
4. Self help group Exhibition

Text Book

1. Dr. C.B Gupta & Dr. N.P Srinivasan; Entrepreneurial Development; Himalya Publishing House; New Delhi.

References

1. Dr. Vasant Desai Dynamics; Entrepreneurial Development; Himalya Publishing House; New Delhi.
2. Entrepreneurial Development; E.Gordon & K.Natarajan-Himalya Publishing House; Chennai-2012.

Sem. V
14UCO530302

Hours/Week: 4
Credits: 4

Core Elective-II
BUSINESS CORRESPONDENCE

Objective

- To help the students to learn the principles and practices of effective business communication.
- To enable the students to learn the tactics, techniques and tools of effective communication.

UNIT I (12 Hours)

Business Communication - Introduction - Objectives - Media of Communication - Principles of Communication - Non-Verbal Communication - Barriers to Communication.

UNIT II (12 Hours)

Organizational Communication - Downward - Upward - Horizontal - Informal Communication - Email as a means of Communication.

UNIT III (12 Hours)

Need - Functions and kinds of Business Letter - Essentials of an effective business letter - layout - Enquiries and replies - Complaints - Collection letter

- Circular letter -Sales letter - Bank correspondence -Insurance correspondence.

UNITIV (12 Hours)

Report Writing - Meaning - Importance of reports - Characteristics of a good report -Preparation of report - Report by individual - Report by Committee.

UNITV (12 Hours)

Presentation Skills - Introduction - Objective - Planning - Preparation- Practice and rehearsal - Making the presentation.

TEXTBOOK

1. Rajendra Pal, J.S. Kolharlli, (2008), Essentials of Business Communication, Sultan Chand & Sons, New Delhi.

Books for References

1. Sharma, Business Correspondence & Report Writing, (2008), Tata Mcgraw-hill Education (India) Ltd., New Delhi.
2. G.S.R.K. BabuRao, (2005), Business Communication and Report Writing, Himalaya Publishing House, New Delhi.
3. AshaKaul, (2000), Effective Business Communication, Prentice Hall of India, New Delhi.
4. Access series 2011 communication for business, mcgraw-Hill management, New Delhi.
5. Monippally 2013-14 business communication, Mcgraw- Hill management, New Delhi.

Sem. V
14UCC540601

Hours/Week: 2
Credits: 2

Skill Based Elective:

COMPUTER APPLICATIONS IN BANKING

Objectives

- To impart practical knowledge on e-banking
- To know the recent development in e-banking system.

UNITI (6 hrs)

Banking - meaning - Functions - Banker customer relationship - Bank deposits - Banking sector: Corporate, Retail, International and Rural.

UNITII (6 hrs)

Structure of Indian Banking System: RBI - Objectives - functions - Commercial Banks - Regional Rural Banks - Cooperative banks.

UNITIII (6 hrs)

E-Banking: Meaning - ATM - Internet banking - ECS - EFT - Tele banking - Electronic Cheques - Credit cards - Debit cards - Smart card - risks.

UNITIV (6 hrs)

Banking operations - Different approaches to mechanizations - Security information systems - Audit of computerized banking systems.

UNIT V: Approaches (Technologies) (6 hrs)

Bank computerization - computer in banks - Process for withdrawing cash Teller machines at Bank counters - Electronic Commerce - emerging trends - Internet as a Network Infrastructure - Business of internet commercialization electronic Commerce and WWW consumer Oriented Electronic commerce Electronic Payment Systems - Advertising and Marketing on the internet, Software agents - Working of Credit Cards and Debit Cards in India.

Text Book

1. Jyotsna Sethi, Nishwan Bhata, "Elements of Banking and Insurance", PHI Learning P (Ltd), New Delhi, 2009. (Unit 1,2,3)

SUGGESTED READINGS: (Unit 4,5)

1. Sony and Agarwal: Computers and Banking, 2005.
2. Indian Institute of Bankers study material on 'Introduction to Computers in Banking Industry, 2006.
3. Ravi Kalakota & Andrew B. Whinston: Frontiers of Electronic Commerce, Addison Wesley Publications, 2004.
4. Dr. M. Sri Nivas: e-Banking Services in India, Himalaya, 2006.
5. Vasanth Desai: Bank Management, Himalaya, 2005.
6. Revathy Sriram: Core Banking Solution: Evaluation of Security & Controls, PHI, 2000.

Sem. V
14USS540701

Hours/Week: 2
Credits: 2

**IDC:
SOFT SKILLS**

Objectives

* This course is aimed at introducing the students to the nuances of developing the basic skills that required of an educated youth; and to train them to present the best of themselves as job seekers.

Module I: Effective Communication & Resume Writing

Basics of communication - definition of communication, Barriers of Communication, Non-verbal Communication; Effective Communication - Johari Window, The Art of Listening, Conversation Techniques, Good manners and Etiquettes.

Module II: Resume Writing & Interview skills

Resume Writing: What is resume? Types of Resume - Chronological, Functional and Mixed Resume, Steps in preparation of Resume. Interview Skills: Common interview questions, Attitude, Body Language, The mock interviews, Phone interviews, Behavioral interviews.

Module III: Group Discussion

Group Discussion Basics, GD Topics for Practice, Points for GD Topics. Personal Effectiveness: Self Discovery; and Goal Setting

Module IV: Numerical Ability

Average, Percentage; Profit and Loss, Simple Interest, Compound Interest; Time and Work, Pipes and Cisterns; Time and Distance, Problems on Trains, Boats and Streams; and Calendar, Rations and Proportions.

Module V: Test of Reasoning

Verbal Reasoning: Series Completion, Analogy; Data Sufficiency, Assertion and Reasoning; and Logical Deduction. Non-Verbal Reasoning: Series; and Classification

References

1. Aggarwal, R.S. 2010. A Modern Approach to Verbal and Non Verbal Reasoning. S.Chand, New Delhi.
2. Covey, Stephen. 2004. 7 Habits of Highly effective people, Free Press. Egan, Gerard. (1994). The Skilled Helper (5th Ed). Pacific Grove, Brooks/Cole.

3. Khera, Shiv 2003. You Can Win. Macmillan Books , Revised Edition.
4. Murphy, Raymond. 1998. Essential English Grammar. 2nd ed., Cambridge University Press. Sankaran, K., & Kumar, M. Group Discussion and Public Speaking. M.I. Pub, Agra, 5th ed., Adams, Media.
5. Trishna's 2006. How to do well in GDs & Interviews, Trishna Knowledge Systems.
6. Yate, Martin. 2005. Hiring the Best: A Manager's Guide to Effective Interviewing and Recruiting.

Sem. VI
14UCC630218

Hours/Week: 7
Credits: 5

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- Taxability of Allowances, Valuation and Taxability of perquisites, Deductions from salary income.

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/s 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.

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

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

BOOKS FOR REFERENCE

1. Bagavathi Prasad, Income Tax Law and Practice, Wishwa Prakashan, New Delhi. (Latest Edition)
2. Reddy and Moorthy, Income Tax Law and Practice, Margam Publication, Chennai. (Latest Edition).

Theory 20%; Problems 80%

Sem. VI
14UCC630219

Hours/Week: 6
Credits: 4

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 benefit the individual and nation.

UNIT I (18 hrs)

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

UNIT II (18 hrs)

Risk - 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- Technical analysis - Basic tenets- Dow theory- Index - Major trends- Principles.

UNIT IV (18 hrs)

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

UNIT V (18 hrs)

Future: Hedgers and speculators; Future contracts; Future markers-clearing house, margins trading future positions and taxation; Future prices and spot prices; Forward prices vs. future prices; Future vs. options. SEBI, NSE, BSE.

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 Ltd, New Delhi, 2005.

BOOKS FOR REFERENCE

1. 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 Management, Vikas Publishing House, Delhi, 2008.

(Theory only)

**Sem. VI
14UCC630220**

**Hours/Week: 5
Credits: 3**

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 - Account

groups of balance sheet - Assets and liabilities -P & L a/c - Accounts group creation - Accounts ledger creation - Financial 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.

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), 2012.
2. Implementing Tally - AK Nadhani and KK Nadhani. (Unit I and II, Unit IV and V), 2013.

Sem. VI
14UCC630221

Hours/Week: 2
Credits: 2

Practical:

FINANCIAL ACCOUNTING PACKAGE - TALLY

1. Creation, alteration and deletion of company
2. 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.

Sem. VI
14UCC630303

Hours/Week: 4
Credits: 4

Core Elective-III (WS)

CUSTOMER RELATIONS MANAGEMENT

Objectives

- To understand how information technology can be aligned with business practices
- To provide means for successful delivery of CRM program.

Unit I (12 hrs)

Introduction to CRM - Cost of Acquiring Customers - Customer Acquisition to Customer Loyalty - CRM and Business Intelligence.

Unit II (12 hrs)

CRM Approach -drawbacks - emerging challenges in the marketing front-Relationship marketing-definition-concepts -relevance of relationship

marketing approach-significance - building customer loyalty, Developing relationship strategies for different types of business under different competitive environment.

Unit III (12 hrs)

CRM and Customer Service - Call centre and customer Care - Automation of Contact Center - Call Routing - Web Based Self Service - Call Scripting - Cyber Agents - Work force Management - Customer Service - Automation. CRM in e-business, CRM - multi-channel , CRM on B2B, ERP - SCM - Supplier Relationship Management - Partner Relationship Management - e-Business Checklist for Success.

Unit IV (12 hrs)

Analytical CRM - CRM and the Data Ware House - Enterprise CRM - OLAP - Data Mining in CRM - Personalization and Collaborative Filtering - Delivering CRM - Defining CRM Success - Preparing Business Plan - Understanding Business Process - Choosing your CRM Tool.

Unit V (12 hrs)

CRM and sales force Automation - Objectives - features - benefits - Implementation Issues - Sales process activity management - Sales and territory management - Contact management - load management.

Books for study

1. Dyché J, (2002), The CRM Handbook, Pearson Education, New Delhi.

Reference Books

1. Sheth J N., Parvatiar A, Shainesh G, (2001), Customer Relationship Management - Emerging Concepts, Tools and Applications, Tata McGraw Hill, New Delhi.
2. Gosney JW & Boehm T P, (2001), Customer Relationship Management Essentials, Prentice Hall of India, New Delhi.

Sem. VI
14UBU630303

Hours/Week: 4
Credits: 4

Core Elective-III

MODERN MANAGEMENT CONCEPTS & PRACTICES

Objectives

1. To provide the students for fundamental knowledge and exposure to the concepts, theories and practices in the field of management.
2. To motivate the students to become a manager in future

UNIT I: CONCEPTS OF MANAGEMENT (8 Hours)

Management - Definition - Nature - Scope and Functions - Evolution of management thought - Contributions of FW Taylor, Henri Fayal, Elton Mayo and Peter F. Drucker - Approaches to the study of Management - Relevance of management to different types of organization.

UNIT II: PLANNING AND DECISION MAKING (8 Hours)

Nature, importance and planning process - Planning premises - Components of planning as Vision, Mission, Objectives, Goals, Policies, Strategies, Procedures, Methods, Rules, Projects and Budgets Decision Making - Meaning - Types - Decision Making process under Conditions of Certainty and Uncertainty.

Action Plan: (You are going to start a own organization, plan your vision, mission, objectives, goal and strategies which you are going to follow).

UNIT III: ORGANIZING (8 Hours)

Nature, purpose and kinds of organizing - Structure - Principles and theories of organization- Departmentalization - Span of Control - Line and staff functions - Authority and responsibility - Centralization and decentralization - Delegation of authority - Committees - Informal organization.

Action Plan: (Change the organization structure for our college- which type of structure will be suitable).

UNIT IV: STAFFING AND DIRECTING (8 Hours)

General principles of Staffing - Importance and techniques of Directing - Motivation, Meaning - Importance - Theories: Maslow, Herzberg, McGregor (X & Y). Communication: Meaning - Types - Process - Barriers; Leadership: Significance, Types Styles and Theories - Trait Contingency, Situation, Path-Goal And Tactical, Transactional and Transformational Leadership - Leadership Grid.

Action Plan: (Develop a staffing process for a new textile shop with leadership grid).

UNIT V: COORDINATION AND CONTROLLING (8 Hours)

Coordination: Concept, Need and technique; Controlling: Objectives and Process of control - Devices of control - Integrated control - Special control techniques - Contemporary Perspectives in Management: Strategic alliance - Core competence - Business process reengineering - Total quality management - Six Sigma - Bench marking - Balanced Score - Card.

Action Plan: (Develop a Business Process Reengineering model for Seeking)

Text Books

1. Ricky W Griffin, Management, South-Western College Publication, 2010.
2. Stephen P. Robbins and Mary Coulter, Management 9th Edition, 2006.

References

1. Peter F. Drucker, Management, 2008.
2. Gareth Jones and Jennifer George, Contemporary Management, Tata McGraw-Hill/Irwin, 2010.
3. Gene Burton and Manab Thakur, Management Today: Principles and Practice, TMH, 2009.
4. Wehrich and Koontz, Management: A Global perspective, McGraw Hill, 1988
5. Kaplan and Norton, The strategy - Focused Organisation: How Balanced Scorecard Companies Thrive in the New Business Environment, HBP, 2009.

Sem. VI
14UCO630303

Hours/Week: 4
Credits: 4

Core Elective-III
SECRETARIAL PRACTICE

Objectives

- To enable the students to understand the principles and procedures of Company Law.
- To enable them to acquire skills needed for socially relevant and good corporate governance

Unit I (12 hours)

Introduction to company - company Formation Procedure for formation Registration, Re-registration & Consequences of Non- Registration, Company - Meaning, Definition, Features & Types, Conversion of Public & Private company & Reconversion of Private & Public Company. Filing of Periodical Returns & Penalties therein. Procedure for getting compliance certificate. Specimens.

Unit II (12 hours)

Company Secretary - Who is a Secretary? Importance - Types - Positions - Qualities - Qualifications - Appointments and dismissals - Powers - Rights - Duties - Liabilities. Role of Company Secretary as a Statutory Officer, as a coordinator and as an Administrative Officer.

Unit III (12 hours)

Appointment of Director - Removal of Director - Rights - Liabilities. Law Governing Meetings - Requisites of valid meeting - Chairman of a meeting - Appointments - Duties and Powers - Notice - Agenda - Quorum - Motion - Resolution - Methods of Voting - Minutes. (12 hours)

Unit IV (12 hours)

Kinds of Company Meetings - Board of Directors meetings - Statutory meetings - Annual General meeting - Extraordinary General meeting - Duties of a Company secretary relating to the meetings.

Unit V (12 hours)

Drafting of Correspondence - Relating to the meetings - Notices - Agenda - Chairman's speech - Writing of minutes.

Text Books

1. Kapoor, N.D, (Latest), 'Elements of Company Law', Sultan Chand & Sons, New Delhi.
2. Kuchhal, M.C, (Latest), 'Secretarial Practice' Vikas publishing house Pvt. Ltd., New Delhi.

Books for References

1. Prasanta K. Gosh and Balachandran, V, (Latest), Company Law and Practice - I & II, Sultan Chand & Sons, New Delhi.
2. Autar Singh, (Latest), 'Company Law', Eastern book Co., Lucknow.
3. Ashok K. Bagrial, (Latest), 'Company Law', Vikas publishing house Pvt. Ltd., New Delhi.
4. Bansal, CL, (2005), Corporate Governance-Law, Practice, procedures with case studies, Taxmann Allied services (P) Ltd.

Sem. VI
14UCC540601

Hours/Week: 2
Credits: 2

Skilled Based Elective:
PRACTICAL BANKING

Objectives

- To impart knowledge on banking activities.
- To know the different banking services to the society.

Unit I

Bank - Meaning - definitions - Banker - customer.

Unit II

Indian Banking System - Structure - RBI - Functions - Commercial Banks - Rural banks - Cooperative Banks-Ombudsman.

Unit III

Drawing - Endorsing and Crossing of Cheques.

Unit IV

Paying slips - Demand Draft applications and preparation of demand drafts - filling up of account opening forms of time and demand deposits.

Unit V

Drawing and Endorsing of Bill of Exchange and promissory notes.

Reference Books

1. M.Radlasawmy & S. Vasudevan, Banking.
 2. Ashok Desai, Indian Banking.
 3. H.L. Bedi, Practical Banking advance.
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