DHANALAKSHMI SRINIVASAN
COLLEGE OF ARTS & SCIENCE FOR WOMEN
(Autonomous)
(Affiliated to Bharathidasan University,
Re-Accredited with "A" Grade by NAAC)
Perambalur

BACHELOR OF COMMERCE (B.Com. – Computer Application)
COURSE STRUCTURE UNDER CBCS
(Applicable to the candidate admitted from the academic year 2018-2019 onwards)

YEAR/ SEM	PART	COURSE	COURSE TITLE	COURSE CODE	INSTRUCTION PERIODS PER WEEK	CREDIT	EXAM HOURS	Int	Ext	TOTAL
								MARKS		
I Year & I Sem	I	Language Course - I	Cheyyul, (Ikkalaillakkiyam) Sirukadhai, Illakiyavaralaru/Hindi/ French/Sanskrit/Arabic	18U1LT1/ 18U1LH1/ 18U1LF1/ 18U1LS1/ 18U1LA1	6	3	3	25	75	100
	II	English Language Course - I	English for Communication – I	18U1EL1	6	3	3	25	75	100
	III	Core Course I	Principles of Accountancy	18UCOA1C1	5	5	3	25	75	100
		Core Course II	Computer Fundamentals & Office Automation	18UCOA1C2	5	4	3	25	75	100
		Allied Course I	Business Economics	18UCOA1A1	4	3	3	25	75	100
		Allied Course II	Office Management	18UCOA1A2	2	-	-	-	-	-
	IV	Environmental studies	Environmental studies	18U1EVS	2	2	3	25	75	100
TOTAL					**30**	**20**				**600**
I Year & II Sem	I	Language Course - II	Cheyyul, (Idaikala illakkiyam) Puthinam/ Hindi/ French/ Sanskrit/ Arabic	18U2LT2/ 18U2LH2/ 18U2LF2/ 18U2LS2/ 18U2LA2	6	3	3	25	75	100
	II	English Language Course - II	English for Communication – II	18U2EL2	6	3	3	25	75	100
	III	Core Course III	Business Tools for Decision Making	18UCOA2C3	5	5	3	25	75	100
		Core Course IV	RDBMS (Relational Data Base Management System)	18UCOA2C4	5	4	3	25	75	100
		Allied Course II	Office Management	18UCOA1A2	2	3	3	25	75	100
		Allied Practical III	Office Automation Lab	18UCOA2A3P	4	3	3	40	60	100
	IV	Value Education	Value Education	18U2VED	2	2	3	25	75	100
TOTAL					**30**	**23**				**700**
II Year & III Sem	I	Language Course - III	Cheyyuil(Kappiyangal) Urainadai, Aluval Murai,Madalgal,Iilakiya Varalaru/Hindi/ French/Sanskrit/ Arabic	18U3LT3/ 18U3LH3/ 18U3LF3/ 18U3LS3/ 18U3LA3	6	3	3	25	75	100

	Part	Course	Title	Code						
	II	English Language Course - III	English through literature	18U3EL3	6	3	3	25	75	100
	III	Core Course V	Business Accounting	18UCOA3C5	5	5	3	25	75	100
		Core Course VI	Programming in C (with Practical)	18UCOA3C6 18UCOA3C6P	5	4	2+2	25	75	100
		Allied Course IV	Business Communication	18UCOA3A4	4	3	3	25	75	100
		Allied Course V	E-Commerce	18UCOA3A5	2	-	-	-	-	-
	IV	Non-Major Elective-I	A. Principles of Marketing	18UCOA3N1A						
			B. Principles of Management	18UCOA3N1B	2	2	3	25	75	100
			C. Introduction to Banking	18UCOA3N1C						
		TOTAL			**30**	**20**				**600**
II Year & IV Sem	I	Language Course - IV	Cheyyuil(Sanga Ilakiyam,Neethi Ilakiyam) Nadagam, Ilakiya Varalaru, Pothu Katurai) /Hindi/ French/Sanskrit/ Arabic	18U4LT4/ 18U4LH4/ 18U4LF4/ 18U4LS4/ 18U4LA4	6	3	3	25	75	100
	II	English Language Course - IV	English for competitive examination	18U4EL4	6	3	3	25	75	100
	III	Core Course VII	Cost Accounting	18UCOA4C7	5	5	3	25	75	100
		Core Course VIII	Programming in C++ (with Practical)	18UCOA4C8 18UCOA4C8P	5	4	2+2	25	75	100
		Allied Course V	E-Commerce	18UCOA3A5	2	3	3	25	75	100
		Allied Course VI	Bank Management	18UCOA4A6	4	3	3	25	75	100
	IV	Non-Major Elective II	A. Fundamentals of Accounting	18UCOA4N2A						
			B. Organisational Behaviour	18UCOA4N2B	2	2	3	25	75	100
			C.Consumer Behaviour	18UCOA4N2C						
		TOTAL			**30**	**23**				**700**
III Year & V Sem	III	Core Course IX	Company Accounting	18UCOA5C9	5	5	3	25	75	100
		Core Course X	Auditing	18UCOA5C10	5	5	3	25	75	100
		Core Course XI	Java programming(with Practical)	18UCOA5C11 18UCOA5C11P	5	4	2+2	25	75	100
		Core Course XII	Web Designing (with Practical)	18UCOA5C12 18UCOA5C12P	5	5	2+2	25	75	100
		Major Based Elective I	A.Human Resource Management	18UCOA5M1A						
			B.I Retail Marketing	18UCOA5M1B	4	4	3	25	75	100
			C.Investment Management	18UCOA5M1C						
	IV	Skill Based Elective I	A.Insurance Management	18UCOA5S1A						
			B.Service Marketing	18UCOA5S1B	2	2	3	25	75	100
			C.Internet	18UCOA5S1C						
	IV	Skill Based Elective II	A.Advertising Management	18UCOA5S2A						
			B.Sales Management	18UCOA5S2B	2	2	3	25	75	100
			C.Retail management	18UCOA5S2C						
	IV	Soft Skill Development	Soft Skill Development	18U5SS	2	2	3	25	75	100
TOTAL					**30**	**29**				**800**
III Year & VI Sem	III	Core Course XIII	Financial Management	18UCOA6C13	6	5	3	25	75	100
		Core Course XIV	Income Tax Theory Law and Practice	18UCOA6C14	6	5	3	25	75	100
		Core Course XV	Computerized Accounting (with Practical)	18UCOA6C15 18UCOA6C15P	6	5	2+2	25	75	100
		Major Based	A.Goods and service tax	18UCOA6M2A	6	4	3	25	75	100

	Elective II	B.Business Environment	18UCOA6M2B						
		C.E-Banking	18UCOA6M2C						
	Major Based Elective III	A.Financial Service in India	18UCOA6M3A	5	4	3	25	75	100
		B.Financial Marketing Operation	18UCOA6M3B						
		C.Indian Banking System	18UCOA6M3C						
IV	Gender studies	Gender Studies	18U6GS	1	1	3	25	75	100
V	Extension Activities	Extension Activities		0	1		0	0	0
TOTAL				**30**	**25**				**600**
GRAND TOTAL				**180**	**140**				**4000**

	140			600
				4000

1. *signature* (Dr. R. Samavatham)
   5.5.17.

2. *signature* (Dr. S. GAYATHRI)

3. *signature* (L. SEKAR)

4. *signature* (V. NIRMALA)

5. *signature* (Dr. D. KALAISELVAN)

6. *signature*

7. *signature* (Dr. M. VINCENT SAHAYARAJ)

8. *signature* (T. JAYARAJ)

9. *signature* (R. SANTHI)

10. *signature* [N. DEEPALAKSHMI]

11. *signature* [D. NARMATHA]

CORE COURSE – I

PRINCIPLES OF ACCOUNTANCY

Semester: I   **Max. Marks:75**

Course Code: 18UCOA1C1   **Credit: 5**

Total Periods : 75   **Instruction periods:5**

Objective:

　　　To familiarize the basic concepts of accounting and its features and to understand the procedures involved in the accounting process and its applications.

UNIT – I   **(15 Hours)**

Introduction – Accounting Concepts and Conventions – Journal – Ledger Subsidiary

books – Trial Balance – Rectification of Errors.

UNIT – II   **(15 Hours)**

Final Accounts of a Sole Trader – Adjustments.

UNIT – III   **(15 Hours)**

Final Accounts of non trading concerns – Receipts and Payments Account – Income

and Expenditure Account and Balance Sheet.

UNIT – IV   **(15 Hours)**

Average Due Date – Account Current – Bank Reconciliation Statement.

UNIT – V   **(15 Hours)**

Depreciation – Methods – Fixed – Diminishing – Annuity – Depreciation Fund –

Provision and Reserves – with related accounting standards (Theory only)

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

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

2.Advanced Accountancy – Mukerjee and Haneef, Tata Mc Graw Hill, New Delhi.

3.Financial Accounting – Reddy and Murthy – Margham Publications, Chennai-17.

REFERENCE BOOKS:

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

2. Advanced Accounts – M.C. Shukla, S. Chand and Co. New Delhi.

3. Financial Accounting– Dr.S.Ganesan and Kalavathi – Tirumalai Publications, Nagarkovil.

4..Advanced Accountancy – Arulanandam, Himalaya Publication,Mumbai.

CORE COURSE – II

COMPUTER FUNDAMENTALS & OFFICE AUTOMATION

Semester: I   **Max. Marks:75**

Course Code: 18UCOA1C2   **Credit: 4**

Total Hours : 75   **Instruction periods:5**

Objective:

Making the students understand and learn the basics of computer how to operate it, to make familiar with the part and function of computer, its types, how to use computer in our day to day life, its characteristics, its usage, Limitations and benefits etc.

UNIT – I   **(10 Hours)**

Introduction to computers, Input Devices, .Output Devices, Operating System

UNIT – II :   **(18 Hours)**

Word -Text Manipulations ,.Usage of Numbering, Bullets, Footer and Headers-.Usage of Spell check, Find & Replace, Text Formatting, -.Picture insertion and alignment-.Creation of documents, using templates, -.Creation templates, -.Mail Merge Concepts-.Copying Text & Pictures from Excel

UNIT – III   **(17 Hours)**

Excel - Cell Editing-Usage of Formulae and Built-in Functions-File Manipulations-Data Sorting (both number and alphabets)-Worksheet Preparation-.Drawing Graphs-Usage of Auto Formatting

UNIT – IV: **(15 Hours)**

Power Point -Inserting Clip arts and Pictures-Frame movements of the above-Insertion of new slides-Preparation of Organization Chart-Presentation using Wizard

UNIT – V :   **(15 Hours)**

Internet - Introduction to Internet - WWW, - E-Mail

TEXT BOOKS:

1. Computer Applications in Business – S.V. SrinivsasaVallabhan – Sultan Chand Publication.
2. Microsoft office – Jones Derek – Comdex Computer Publication.
3. Implementing Tally – K.K. Nandhani Publication, BPB Publication.

REFERENCE BOOKS:

1. Computer Application in Business – R. Paramasivam – S.Chand& Co.,
2. Computer Application in Business: Dr.Joseph Anbarasu, Learntech Press

ALLIED COURSE-I
BUSINESS ECONOMICS

Semester: I   **Max. Marks:75**

Course Code: 18UCOA1A1   **Credit: 3**

Total Hours :60   **Instruction periods:4**

Objective:

To understand the business tools for decision making purpose**.**

UNIT-I   **(12 Hours)**

Economics - Definition - Economic Analysis - Micro and Macro Economics – Business Economics - Definition - Scope of Business Economics - Economic Concepts Applied in Business Economics - Role and Responsibilities of a Business Economist.

UNIT-II   **(12 Hours)**

Law of Demand - Determinants of Demand - Demand Distinctions - Indifference CurveAnalysis - Consumer's Equilibrium. - Elasticity of Demand - Types - Measurement - Demand Forecasting - Methods of Demand Forecasting.

UNIT-III   **(12 Hours)**

Production function-Factors of production - Isoquant analysis -scale of production economies of large scale production and limitations.

UNIT-IV   **(12 Hours)**

Supply-supply schedule-Law of supply-Supply curve-Elasticity of supply. Market structure- Equilibrium of firm and industry- Optimum firm. Meaning and characteristics of perfect, monopoly, duopoly oligopoly and monopolistic markets. Pricing under Perfect & Monopolistic competition

Unit V: **(12 Hours)**

National Income- concept – Measurement – inequalities of income – Fiscal policy method. Public Finance – Definition – Scope - importance.

TEXT BOOKS:

1. Business Economics – Sankaran

2.Business Economics - KPM Sundharam and EN Sundharam

REFERENCE BOOKS:

1.Fundamentals of Business Economics - D.M.Mithani and VSR.Murthy

2.Principles of Business Economics - PN. Reddy and HR.Appanniah

ALLIED COURSE- II
OFFICE MANAGEMENT

Semester: I   **Max. Marks:75**

Course Code: 18UCOA1A2   **Credit: 3**

Total Hours :60   **Instruction periods:4**

Objective:

To know office management tools and techniques .

UNIT –I

Office management – Meaning – Elements of office management – Functions of office management, Office organization Definition, Characteristics and Steps – Types of Organization – Functions of an Office administrator.

UNIT – II

Office record management – Importance – Filing essentials –Classification and arrangement of files-Modern methods of filing-Modern filing devices, Office Communication – Correspondence and Report writing –Meaning of office communication & mailing

UNIT -III

Form letters –Meaning, Principles, and Factors to be considered in designing office forms – Types of report writing.

UNIT –IV

Computer and Operating system Fundamentals – Components of a computer system – Input and Output devices – Memory Handling –Storage Devices

UNIT – V

Introduction   to MS-Word and User   Utilities – Exploring Template and Formation of Documents – Table handling –Mail Merge and Print Process Spreadsheet – workbook window –Formatting Cells / Worksheet – Working with Formula, Function and Charts – Filtering data and Printing a Presentation

TEXT BOOKS RECOMMENDED:

1.Fundamentals of office management – by J.P.Mahajan,

2. Office Management – R.S.N.Pillai & Bagavathi- S.Chand.

3.Computer Application in Business –Dr.S.V.Srinivasa Vallabhan, Sultan Chand and Sons, New Delhi

REFERENCE BOOKS

1. MS-Office and Internet by Alexis Leon

2. Computer Application in Business – K.Mohan Kumar, Vijay Nicole imprints Private
Limited Dr.S.Rajkumar –Chennai

3. Computer Basics – V.Rajaraman – PHI.

4. Office Management – R.S.N.Pillai & Bagavathi – S.Chand

5. OfficeManagement by S.P.Arrora

CORE COURSE – III

BUSINESS TOOLS FOR DECISION MAKING

Semester: II   **Max. Marks:75**

Course Code: 18UCOA2C3   **Credit: 5**

Total Hours : 75   **Instruction periods:5**

Objective:

To understand the business tools for decision making purpose.

.**UNIT I:**   **(15 Hours)**

Introduction –tabulation and classification –diagrams and graphs, measure of central Tendency – arithmetic mean, Median, Mode, Geometric Mean –harmonic mean.

UNIT II: **(15 Hours)**

Measures of Dispersion –range –quartiles –deciles –percentiles –quartile deviation –mean deviation –standard deviation –co-efficient of variation**.**

UNIT III: **(15 Hours)**

Measurement of Skewness Karl person & Bowley methods –correlation –simple rank–co-efficient of concurrent deviation.

UNIT IV: **(15 Hours)**

Regression analysis –simple regression –equations –x on y –Y on X –Time series analysis – Components –fitting a straight line by method of least square –moving average.

UNIT V: **(15Hours)**

Index numbers –Weighted and unweighted –Price Index Numbers –types –tests in index numbers time and factor reversal test -cost of living index number –aggregate method –family budget method.

(Problem 75% Theory 25%)

TEXT BOOKS:

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons

2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers

REFERENCE BOOKS:

1. Business Statistics by PA. Navanitham, Jai Publications, Trichy.

2. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

CORE COURSE – IV

RDBMS (RELATIONAL DATA BASE MANAGEMENT SYSTEM)

Semester: II   **Max. Marks:75**

Course Code: 18UCOA2C4   **Credit: 4**

Total Hours : 75   **Instruction periods:5**

Objective :

To understand the database structure includes data independence, integrity, security, recovery, performance, database design principles, and database administration.

UNIT-I   **(10 Hours)**

Purpose of Database -Overall System Structure -Entity Relationship Model -Mapping Constraints -Keys -E-R Diagrams.

UNIT-II   **(17 Hours)**

Relational Model -Structure -Formal Query Language -Relational Algebra -Tuple and Domain Relational Calculus.

UNIT-III   **(18 Hours)**

Structured Query Language -Basic Structure -Set Operations -Aggregate Functions -Date, Numeric, and Character Functions -Nested Sub queries -Modification of Databases -Joined Relations-DDL -Embedded SQL.

UNIT-IV   **(15 Hours)**

Relational Database Design -Pitfalls -Normalisation Using Functional Dependencies -First Normal Form-Second Normal Form-Third Normal Form-Fourth Normal Form And BCNF.

UNIT-V   **(15 Hours)**

Oracle -Introduction -SQL (DDL,DML, DCL Commands) -Integrity Constraints -PL/SQL - PL/SQL Block -procedure, function -Cursor management -Triggers -Exception Handling.

TEXT BOOKS
1.Singh-Database systems: Concepts, Design & applications, Pearson Education.

2.Abraham Silberschatz, H.F.Korth And S.Sudarshan-Database System Concepts Mcgraw Hill Publication

REFERENCE BOOKS:

1.Gerald V.Post -DBMS-Designing And Business Applications -Mcgraw Hill Publications

2.Michael Abbey And Michael.J.Corey-Oracle-A Beginners guide.

CORE COURSE – V
BUSINESS ACCOUNTING

Semester: III   **Max. Marks:75**

Course Code: 18UCOA3C5   **Credit: 5**

Total Periods : 75   **Instruction periods:5**

OBJECTIVES: To make the students to understand the Accounting principles and it's application in Business.

(Theory& Problem)

UNIT – I   **(15 Periods)**

Branch accounts - (Excluding foreign branches) – Departmental accounts

UNIT – II   **(15 Periods)**

Hire Purchase accounts & Instalment purchase system .

UNIT – III   **(15 Periods)**

Self Balancing and Sectional Balancing ledgers – Royalty Account.

UNIT – IV   **(15 Periods)**

Fire Insurance claims for loss of stock and profits – Accounting for sale or return.

UNIT – V   **(15 Periods)**

Insolvency accounts – statement of affairs – insolvency of individual only.

Theory 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others :**"Advanced Accountancy**", Sultan Chand Sons, New Delhi.

2. S.P. Jain and K.L. Narang: **"Advanced Accounting**", KalyaniPublisherss, New Delhi.

3. R.S.N. Pillai, Bagavathi, S. Uma: "**Advanced Accounting**",S.Chand& Co, New Delhi.

4. M.C. Shukla: **"Advanced Accounts"** S. Chand and Co., New Delhi.

5. Mukerjee and Haneef "**Modern Accountancy**" ,Tata McGraw Hill, Delhi.

6. Arulanandam "**Advanced Accountancy** ", Himalaya Publications,Delhi

CORE COURSE – VI
PROGRAMMING IN C

Semester: III   **Max. Marks:75**

Course Code: 18UCOA3C6& 18UCOA3C6P   Credit: 4

Total Periods :75   **Instruction periods:5**

OBJECTIVE: To impart basic knowledge of Programming Skills in C language.

Unit - I   **(15 Periods)**

Introduction to C – Constants, Variables, Data types – Operator and Expressions.

Unit - II   **(15 Periods)**

Managing Input and Output operations – Decision Making and Branching – Decision making and Looping.

Unit – III   **(15 Periods)**

Arrays-Defining and Processing. Passing Arrays to functions-Multi-dimensional arrays.

Unit - IV   **(15 Periods)**

Functions-definition-Prototype-Passing arguments. Storage Classes-Automatic, External, Static, Register Variables.

Unit - V   **(15 Periods)**

File –Operations – Functions – Sequential File Processing, File Handling.

Text Book:

 1. BalagurusamyE .,Programming in ANSI C , Sixth Edition, McGraw-Hill, 2012

Reference Book:

 1. R.S.Bichkar, Programming with C, University Press, 2012

CORE PRACTICAL I PROGRAMMING IN C (P)

OBJECTIVE

To Impart Practical Training in C Programming Language

1. Write a Program to convert temperature from degree Centigrade to Fahrenheit.
2. Write a Program to find whether given number is Even or Odd.
3. Write a Program to find greatest of Three numbers.
4. Write a Program to using switch statement to display Monday to Sunday.
5. Write a Program to display first Ten Natural Numbers and their sum.
6. Write a Program to find Multiplication of Two Matrices.
7. Write a Program to solve Quadratic Equation using functions.
8. Write a Program to find factorial of a number using Recursion.
9. Write a Program to add two numbers using pointer.
10. Write a Program to create a file containing Student Details.

ALLIED COURSE-IV

BUSINESS COMMUNICATION

Semester: III   **Max. Marks:75**

Course Code: 18UCOA3A4   **Credit: 3**

Total Periods :60   **Instruction periods:4**

OBJECTIVE:

To enable the students to write business letters effectively and develop communication skills.

UNIT-I   **(15 Periods)**

Nature and Scope of Business Communication – Meaning and Importance of Communication, Types of communication – Barriers to Communication and overcome barriers.

UNIT-II   **(15 Periods)**

Business correspondence-meaning, kinds of business letter- Enquiry and Reply – Orders and their Execution – Credit and Status enquiries – Claimsand Adjustments.

UNIT-III   **(15 Periods)**

Collection Letters – meaning, content, stages of collection letters; Sales letters –meaning, content, functions of sales letter, Circular Letters – Bank Correspondence.

UNIT-IV   **(15 Periods)**

Job Application Letters – Meaning, Types- Guidelines to write Application letters and Resumes –Interview letter and appointment order, company secretary correspondence -Report writing.

UNIT-V   **(15 Periods)**

Modern Communication methods – Online Communication – Fax, E-mail, Voicemail, SMS, Internet, Tele – Conferencing, Video – Conferencing, Electronic Bulletin Boards.

Text and Reference Books (Latest revised edition only)

1. Essentials of Business Communication – Rajendra Pal and J.S. Korlahalli.

2. Effective Business English and Correspondence by M.S.Ramesh and Pattenshetty – R.Chand& Company

3. Business Correspondence and Report writing by Sharma and Krishna Mohan – TMH

ALLIED COURSE-V

E-COMMERCE

Semester: III   **Max. Marks:75**

Course Code: 18UCOA3A5   **Credit: 3**

Total Periods :60   **Instruction periods:4**

OBJECTIVES

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

UNIT I   (12 Periods)

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   (12 Periods)

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   (12 Periods)

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   (12 Periods)

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

UNIT V   (12 Periods)

 Security Need for computer security - specific intruder approaches - security strategies and tools - Encryption - Enterprise networking and access to internet - Anti virus 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.

NON-MAJOR ELECTIVE I A
PRINCIPLES OF MARKETING

Semester: III   **Max. Marks:75**

Course Code: 18UCOA3N1A   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVES :

To highlight the various marketing functions and to impart necessary skills which help the students to choose a career in the field of marketing. To provide basic knowledge about the latest trends in marketing.

UNIT – I   **(6 Periods)**

Marketing – Definition of market and marketing – Importance of Marketing – Modern marketing concept – Global marketing – E-marketing and Tele marketing.

UNIT – II   **(6 Periods)**

Marketing functions-Buying -Selling -Transportation -Storage - Financing -Risk Bearing - Standardisation - Market Information

UNIT – III   **(6 Periods)**

Consumer behaviour – Meaning – Need for studying consumer behaviour – Factors influencing Consumer behaviour – Market segmentation – Customer relations marketing.

UNIT – IV   **(6 Periods)**

Marketing mix – Product mix – Meaning of product – Product life cycle – Branding – Labelling – Price mix – Importance – Pricing objectives – Pricing strategies – Personal selling and sales promotion – Advertising –Place mix – Importance of channels of distribution – Functions of middleman.

UNIT – V   **(6 Periods)**

Marketing and government – Agricultural marketing – Problems – Remedial measures – Bureau of Indian standards – Agmark – Consumerism – Consumer protection – Rights of consumers

TEXT BOOKS :

1. Marketing- R.S.N.Pillai and Bhagavathi, S.Chand& Co. Ltd, 2009 edition & 2011 reprint, New Delhi.

2. Principles of Marketing – Senthilkumar .K &Sasikumar. G, Himalaya Publishing House, Mumbai.

3. Marketing- Rajan Nair, Sultan Chand & Sons, NewDelhi 2005 Edition.

REFERENCE BOOKS:

1. Essentials of Marketing - K. Sundar, Vijay Nicole Imprints Pvt Ltd, Chennai-91.

2. Marketing - J.Jayasankar, Margham Publications, Chennai.

3. Marketing - Dr. L. Natarajan, Margham Publications, Chennai.

4. Fundamentals of Marketing – Dr.VikasSarafPawan, Thankur, University Science Press, New Delhi.

5. Principles of Marketing- Sonatakki, Kalyani Publishers, NewDelhi.

PRINCIPLES OF MANAGEMENT

Semester: III	**Max. Marks:75**
Course Code: 18UCOA3N1B	**Credit: 2**
Total Periods :30	**Instruction periods:2**

OBJECTIVES:

To make the students to get acquainted with the basic Principles of Management.

On successful completion of this course, the students will get an opportunity to examine and apply appropriate theories / concepts about managing the business effectively.

UNIT – I   **(6 Periods)**

 Definition of Management – Functions of management - Contributions of Taylor, HenrriFayol, Elton Mayo, Gilbreth, Maslow and Peter Drucker

UNIT – II   **(6 Periods)**

Planning – Nature and Purpose – Objectives – Types – Steps in planning – Limitations.

UNIT – III   **(6 Periods)**

Organising – Meaning –principles- Types –Departmentation - Delegation of authority, principles, advantages and disadvantages.

UNIT – IV   **(6 Periods)**

Direction - Communication: principles of effective communication, Types – Leadership, nature, Qualities of a leader, Leadership Theories. Motivation- process, Maslow, and Z Herberg.

UNIT – V   **(6 Periods)**

Controlling – meaning, Nature, process and Areas of controlling.

TEXT BOOKS RECOMMENDED:

1. Principles of management – L.M.Prasad

2. Principles of management – Sherlekar

3. Business management – Dinkar and Pegare

 4. Principles of management – Tripathi& Reddy

 5. Essentials of management – Koontz and "O" Donnel (TMH)

6. Business Organization – Dr. S.C.Saxena.

INTRODUCTION TO BANKING

Semester: III   **Max. Marks:75**

Course Code: 18UCOA3N1C   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVES:

To promote an understanding of the basic concepts in banking. To acquaint learners with the theoretical and legal concepts of banking in India.To help them to attain the competencies required for a career in banking services.

UNIT – I   **(6 Periods)**

Banking – Meaning - Definition – Function of banking - Classification of Banks

UNIT – II   **(6 Periods)**

Definition of the terms Banker and Customer – differential relationship between Banker and Customer – General and Special relationship.

UNIT – III   **(6 Periods)**

Cheques - Definition of a Cheque – Characteristics of Cheques – Marking – Honor and Dishonor of Cheques, Crossing of Cheques – significance –Endorsement –Types.

UNIT – IV   **(6 Periods)**

Types of Accounts-Deposits and Loans, Types of Lending – Principles of lending.

UNIT – V   **(6 Periods)**

Recent trends in Banking services – Modern services of Banks – ATM, Credit Card, Debit Card, Green Card.

TEXT BOOK:

Banking Theory, Law and Practice – SUNDARAM & VARSHNEY, Sultan Chand & Sons.

BOOKS FOR REFERENCE:

1. Banking Theory, Law and Practice – E. GORDON & K. NATARAJAN, Himalaya Publishing House

2. Banking Law and Practice – P.N. VARSHNEY, Sultan Chand & Sons, New Delhi.

3. Money, Banking, Trade and Public Finance – M.C. VAISH, New Age International (P) Limited, New Delhi.

4. Indian Banking – K. PARAMESWARAN & S. NATARAJAN, S.Chand& Company Ltd.

5.Banking Theory, Law and Practice – S.M. SUNDARAM, Sri Meenakshi Publication, Karaikudi.

6. Banking Theory – VASUDEVAN, Sultan Chand & Sons, New Delhi.

CORE COURSE – VII
COST ACCOUNTING

Semester: IV   **Max. Marks:75**

Course Code: 18UCOA4C7   **Credit: 5**

Total Periods : 75   **Instruction periods:5**

OBJECTIVE:

To enable the students to know the importance of costing and to understand the basic concepts.

UNIT – I   **(15 Periods)**

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit –
cost centres – cost sheet.

UNIT – II   **(15 Periods)**

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

UNIT – III   **(15 Periods)**

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover - types – causes and remedies.

UNIT – IV   **(15 Periods)**

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

UNIT – V   **(15 Periods)**

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory: 25%, Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jawahalal – TMH, New Delhi

2. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai

3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.

4. Cost Accounting by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai

5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.

6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.

7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.

CORE COURSE – VIII

PROGRAMMING IN C++

Semester: IV   **Max. Marks:75**

Course Code: 18UCOA4C8 &18UCOA4C8P Credit: 4

Total Periods : 75   **Instruction periods:5**

OBJECTIVE: To impart basic knowledge of Programming Skills in C++ language.

UNIT – I   **(15 Periods)**

Principles of Object- Oriented Programming – Beginning with C++ - Tokens,Expressions Data Types, Operators and Type Convertions.

UNIT – II   **(15 Periods)**

Control Structures – Functions in C++, Classes and Objects – Constructors and Destructors – New Operator.

UNIT – III   **(15 Periods)**

Arrays - Defining and Processing. Functions - definition - Prototype - Passing arguments, Virtual Functions, Inline Functions.

UNIT – IV   **(15 Periods)**

Operator Overloading and Function Overloading, Inheritance: Extending Classes – Pointers.

UNIT – V   **(15 Periods)**

Managing Console I/O Operations – Working with Files –Exception Handling.

 Text Book

1. Balagursamy E, Object Oriented Programming with C++, Tata McGraw Hill Publications, Sixth Edition, 2013

Reference Books

1. Ashok Kamthane, Programming in C++, Pearson Education, 2013.

PRACTICAL

PROGRAMMING IN C++ (P)

1. Classes: Write a Program using a class to represent a Bank Account with Data Members – Name of depositor, Account Number, Type of Account and Balance and Member Functions – Deposit Amount – Withdrawal Amount. Show name and balance. Check the program with own data.

2. Constructor: Write a program to read an integer and find the sum of all the digits until it reduces to a single digit using constructor.

3. Operator Overloading: Addition of Two Complex Numbers using Operator Overloading.

4. Inheritance: Prepare Pay Roll of an employee using Inheritance.

5. Pointers: Write a Program to find the number of vowels in a given text.

6. Pointers:Write a Program to check for Palindrome.

7. Files: Prepare Students Mark List in a file with Student Number, Mark in four subjects and Mark Total. Write a program to arrange these records in the ascending order of Mark Total and write them in the same file overwriting the earlier records.

8. Exception Handling: Prepare Electricity Bill for customers generating and handling any two Exceptions.

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ALLIED COURSE-VI

BANK MANAGEMENT

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Semester: IV   Max. Marks:75

Course Code: 18UCOA4A6   Credit: 3

Total Periods :60   **Instruction periods:4**

OBJECTIVES:

To give basic inputs on various aspects of bank operations.

UNIT - I   **(12 Periods)**

Genesis of Modern Banking in India, Compliance with KYC norms, Banking sector reforms, Emerging Trends and Issues in Banking: Inclusive Banking (financial inclusion) - No Frills account, Electronic Payments .

UNIT -II   **(12 Periods)**

National Payment Corporation of India - Banking Ombudsman - Banking Codes and Standard Boards-Customer relations. Compliance with BR Act, RBI Act, Negotiable Instruments Act and SEBI Act (rules and regulations applicable for capital market transactions) Policy rates (CRR, SLR, Repo and Reverse Repo, Bank Rate, MSF etc) and their impact. Prudential Norms.

UNIT - III   **(12 Periods)**

Convergence of the Indian Banking system to the international standards; Basel Committee I, II and III; Capital adequacy requirements: Tier 1 capital-Tier 2 Capital, Off Balance Sheet Items - ADR - GDR- Participatory Notes- Bancassurance.

UNIT - IV   **(12 Periods)**

 ALM: Concept - components - Functions – Process. Principles of sound bank lending – Formulating loan policy – Factors influencing loan policy – Contents of loan policy –Evaluating credit applicant – Loan supervision. Importance of risk management in banks - instruments of credit risk management- credit approving authority- prudential limits - risk rating .

UNIT -V   **(12 Periods)**

Credit Scoring by CIBIL and other agencies (Experian, Equifax and Highmark), Credit scoring

by individual banks, Credit appraisal different types of loans – priority sector - consumer loans -

MSMEs - Large Borrower accounts - Other Non-priority sector loans.

Text Books And Reference Books:

1.   Indian Institute of Banking & Finance, (2013). *Advanced Bank Management*,

      Macmillan publication.

2.   Indian Institute of Banking & Finance, (2012). *Principles & Practices of Banking*.

      Macmillan Publication.

3.   Jessica, K. (2010)*Financial Services Information Systems* (2 ed.). Auerback publications.

Essential Reading / Recommended Reading

1.   Indian Institute of Banking & Finance, (2010). *Bank Financial Management*,

      Macmillan publication.

2.   Srivastava, &Divya, Nigam, (2014). *Management of Indian Financial Institutions*,

      Himalaya Publishing House.

3.   Vasant, Joshi &Vinay, Joshi, (2009*). Managing Indian Banks*- Challenges Ahead, sage

      publications.

4.   M. Y. Khan, (2013). *Indian Financial System*, Tata McGraw Hill.

5.   O.P, Bhat& K. K, Saxena, (2008). *Bank marketing*, skylark publications.

FOUNDAMENTALS OF ACCOUNTING

Semester: IV   **Max. Marks:75**

Course Code: 18UCOA4N2A   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVE:

To enable the students to know the importance of accountancy and its concepts.

UNIT – I   **(6 Periods)**

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial

and Business Enterprise – Difference between Book-keeping and Accounting – Accounting

Concepts and Conventions.

UNIT – II   **(6 Periods)**

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary

Books.

UNIT – III   **(6 Periods)**

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger –

Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

UNIT – IV   **(6 Periods)**

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement.

(Simple problems only)

UNIT – V   **(6 Periods)**

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.

2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai

3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.

4. Principles of Accounting – Finnery, H.A. and Miller, H.E., Prentice Hall.

5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd,

Chennai.

NON MAJOR ELECTIVE - II B
ORGANISATIONAL BEHAVIOUR

Semester: IV   **Max. Marks:75**

Course Code: 18UCOA4N2B   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVE:

To make the students understand the basics of individual behaviour and group behaviour of people at work and enable them to gain knowledge relating to overall development of the organization.

UNIT – I   **(6 Periods)**

OrganisationalBehaviour – Meaning – Characteristics – Disciplines contributing to OB – Relationship with other Social Sciences – Approaches to OB – Hawthorne Experiments.

UNIT – II   **(6 Periods)**

Perception: Process – Factors influencing perceptual selection and Distortion in Perception – Personality: Meaning, Nature, Determinants – Types and Theories of personality.

UNIT – III   **(6 Periods)**

Learning: Meaning, Nature and Scope, Theories of Learning - Attitude: Meaning, Factors influencing formation of Attitude.

UNIT – IV   **(6 Periods)**

Group Dynamics: Meaning, Types of Group – Formation of Groups, Group Cohesiveness – Conflict Resolution.

UNIT – V   **(6 Periods)**

Organisational change – Resistance to change and Overcoming resistance to change – Organisational Development – OD Process and Techniques.

BOOKS RECOMMENDED:

1. Keith Davis - OrganisationalBehaviour and Human Behaviour at work.

2. S.S. Khanka – OrganisationalBehaviour, Sultan Chand.

Books for Reference:

1. Fred Luthans - OrganisationalBehaviour

2. Keith Davis – Human Behaviour at work

3. L.M. Prasad – OrganisationalBehaviour – Sultan Chand & Sons

4. K. Aswathappa – Essentials of OrganisationalBehaviour

5. Stephan Robinson - OrganisationalBehaviour

NON MAJOR ELECTIVE - II C
CONSUMER BEHAVIOUR

Semester: IV   **Max. Marks:75**

Course Code: 18UCOA4N2C   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVES:

1. To understand consumers' behavior and how they make decisions.

2. To appreciate the personal and environmental factors that influence consumer decisions.

3. To understand the strategic implications of consumer influences, and marketing decisions

UNIT – I   **(6 Periods)**

Definition, scope, and application of Consumer BehaviorEvolution of Consumer Behavior as a field of study and its relationship with Marketing; Behavioral Dimension - Interdisciplinary Nature of Consumer Behavior studies

UNIT – II   **(6 Periods)**

Buying Motives - Buying Roles, Consumer Decision Making Process, Levels of Consumer Decision Making, Perspectives - Models

UNIT – III   **(6 Periods)**

 Consumers Needs & Motivation, Emotions and Mood, Consumer Involvement; Consumer Learning, Personality, Selfconcept and Self-image; Consumer Perception, Risk and Imagery; Consumer Attitude: Belief, Attitude and Intention, Formation - Change - Consumer Communication.

UNIT – IV   **(6 Periods)**

Consumer groups - Consumer reference groups, Family and Life cycle, Social class and mobility, lifestyle analysis - Culture; Sub- Culture, Cross Culture - Interpersonal Communication and influence, Opinion Leadership.

UNIT – V   **(6 Periods)**

Consumer Orientation - Diffusion Process, Adoption Process, Consumer Innovators, Multiplicative Innovation Adoption (MIA) Model.

 TEXT BOOKS:

1. Schiffman,Leon.G, Kanuk Leslie Lazar, and Kumar Ramesh. S., Consumer Behavior; Pearson Education, 10th Edition, 2012.

2. Gupta S.L & Pal Sumitra, Consumer Behaviour: An Indian Perspective Text and cases; Sultan Chand, 2nd Edition, 2011.

REFERENCES BOOKS:

1. Peter Paul J., and Olson Jerry C., Consumer Behavior and Marketing Strategy, Irwin/McGraw Hill Higher Education, 2009.

2. Solomon,M.R.,Consumer Behavior: Buying, Having, and Being, PHI Learning, 9th Edition, 2011.

3.Loudon, David, Bitta Albert Della, Consumer Behavior: Concepts and Applications; Tata McGraw Hill Education Private Limited, 4th Edition, 2001.

COMPANY ACCOUNTING

Semester: V   **Max. Marks:75**

Course Code: 18UCOA5C9   **Credit: 5**

Total Periods : 75   **Instruction periods:5**

OBJECTIVE:

To enable the students to know about accounting procedure in corporate accounting

UNIT - I   **(15 Periods)**

Shares – Issue of shares– Forfeiture and Reissue of Shares – Different forms of issue of shares - Book building - Price band - Issue and Redemption of Preference Shares - Buyback of shares.

UNIT - II   **(15 Periods)**

Preparation of Company Final Accounts & Company Balance Sheet Preparation (As per revised schedule).

UNIT -III   **(15 Periods)**

Amalgamation of companies as Merger and Purchase – Purchase consideration Methods – Closing Entries in the books of Vendor Company – Opening Entries in the books of Buying Company as per AS 14 (Inter Company Investments Excluded).

UNIT-IV   **(15 Periods)**

Holding companies – Subsidiary companies – Capital profit – revenue profit – Minority interest – Cost of control - Consolidated Balance Sheet as per AS 21 of Holding Company and its subsidiary companies (Excluding InterCompany Holdings).

UNIT - V   **(15 Periods)**

 Liquidation – Statement of Affairs and Deficiency Accounts – Liquidator's Final Statement of Receipts and Payments (problems) -Environmental accounting and reporting (theory only).

Theory: 25% Problem: 75%

TEXTBOOK

1. S.P. Jain & K.L. Narang, (2014), Advance Accountancy Volume-II, Kalyani Publishers, New Delhi.

Books for Reference:

1. T.S. Reddy and A. Murthy (2013), Corporate Accounting, Margham Publications, Chennai 2. Shukla MC, Grewal TS & Gupta SC (2016), Advanced Accounts, Vol. II, S. Chand & Company Ltd, New Delhi 3. R. L. Gupta & M. Radhaswamy (2013), Corporate Accounting, Sultan Chand & Sons, New Delhi.

AUDITING

Semester: V   **Max. Marks:75**

Course Code: 18UCOA5C10   **Credit: 5**

Total Periods : 75   **Instruction periods:5**

OBJECTIVES

• To enable the students to gain basic knowledge on the principles and practices of Auditing.

• To help the students to know the recent developments of computerized and online Auditing including EDP Auditing.

UNIT - I   **(15 Periods)**

Origin of audit - definition of audit - book-keeping and accountancy, auditing and investigation - qualities of an auditor - objectives of audit -internal audit and statutory audit - status of internal 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   **(15 Periods)**

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 - teeming and lading method of frauds - vouching of trading transactions - internal check as regards purchases - duty of an auditor in connection with credit purchases, purchase return, credit sales, the duties of an auditor in connection with credit sales, sales return, goods sold on sale or return system and goods sent on consignment.

UNIT -III   **(15 Periods)**

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 fixed assets - floating or current assets - mode of valuation of floating assets -

wasting assets -valuation of wasting assets - intangible assets - auditors position as regards the valuation of assets - verification of assets - verification of liabilities, share capital, trade creditors, bills payable, outstanding expenses, contingent liabilities.

UNIT -IV   **(15 Periods)**

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 - audit of share capital - audit of share transfer, unclaimed dividends - duty of an auditor in connection with the payment of dividends; auditor's report- liabilities of an auditor - liabilities of an auditor under Companies Act law of agency - liability of an auditor to third parties.

UNIT -V   **(15 Periods)**

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 - Documentation under CAAT - Using CAAT in Small Business Computer Environment.

TEXT BOOK

1. B.N. Tandon, (Latest Ed.,), Principles of Auditing, S.Chand& Company, New Delhi.

2. Ravinderkumar and Virender Sharma, (Latest Ed.,), 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 & CO., New Delhi.
2. Depaula, (Latest Ed.,), "Principles of Auditing", Deep & Deep Publishing house, Delhi.
3. Dicksee, (Latest Ed.,), "Principles of Auditing", Vikas Publishing House, New Delhi.
4. Batlibai, (Latest Ed.,), Principles of Auditing, S. Chand & Co., New Delhi.
5. S.Vengadamani (2013) Practical Auditing, Margham Publications, Chennai.

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CORE COURSE – XI

JAVA PROGRAMMING

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Semester: V   **Max. Marks:75**

Course Code: 18UCOA5C11 &18UCOA5C11P   **Credit: 4**

Total Periods : 75   **Instruction periods:5**

OBJECTIVE:

To understand the basic concepts of Object Oriented Programming with Java language

UNIT I   **(15 Periods)**

Object Oriented Programming : Introduction to OOP – Objects and Classes – Characteristics of OOP – Difference between OOP and Procedure Oriented Language – Introduction to java Programming : Introduction – Features of Java – Comparing java and Other Languages.

UNIT II   **(15 Periods)**

Java Language Fundamentals : The Building Blocks of Java – Data Types – Variable Declarations – Wrapper Classes – Operations and Assignment – Control Structures – Arrays – Strings

UNIT III   **(15 Periods)**

Java as an OOP Language : Defining Classes – Modifiers – Packages - Interfaces

UNIT IV   **(15 Periods)**

Constructor and Destructor – Operator Overloading – Function Overloading – Inheritance and Its Types – Exception Handling.

UNIT V   **(15 Periods)**

Files and I/O Streams: Overview – Java I/O – File Streams – FileInputStream and FileOutputStream. Applets: Introduction – Java Applications versus Java Applets – Applet Life-cycle – Working with Applets – The HTML APPLET Tag – The javaApplet package.

Text Book :

1. Object Oriented Programming through Java, P.Radha Krishna, University Press,2011

Reference Book:

1. Java Programming, K.Rajkumar, Pearson India, 2013

PRACTICAL

OBJECTIVE : To Impart Practical Training in Java Programming Language

1. Write a JAVA Program to convert temperature from degree Centigrade to Fahrenheit.
2. Write a JAVA Program to find whether given number is Even or Odd.
3. Write a JAVA Program to find greatest of Three numbers.
4. Write a JAVA Program to display first Ten Natural Numbers and their sum.
5. Write a JAVA Program to find factorial of a number using Recursion.
6. Write a JAVA program to read an integer and find the sum of all the digits until it reduces to a single digit using constructor.
7. Operator Overloading using JAVA Programm with any example.
8. Prepare Pay Roll of an employee using Inheritance using JAVA Programm with any example.

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CORE COURSE – XII

WEB DESIGNING

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Semester: V   **Max. Marks:75**

Course Code: 18UCOA5C12&18UCOA5C12P   Credit: 5

Total Periods : 75   **Instruction periods:5**

OBJECTIVES:

To enable the students to understand the conceptual and applied knowledge about web designing.

UNIT I   **(15 Periods)**

Introduction to Web related terms: Client – Server – Internet – Intranet – WWW – Web Page – Web Site. Introduction to Internet and its Protocols: Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator – TCP/IP - FTP – HTTP – SHTTP - SMTP – POP – UDP – PPP.

UNIT II   **(15 Periods)**

Introduction to HTML: HTML Code for Web Page – HTML Tags - Web Page Basics – Display a Web Page in a Web Browser – Format texts – Font Style and sizes – Lists – Ordered Lists – Unordered Lists – Image – Add an image –Horizontal Rule.

UNIT III   **(15 Periods)**
 Creating Tables – Developing HTML Forms, Creating Frames.

UNIT IV   **(15 Periods)**

Introduction to HTML Table: <TABLE> - <TH> - <TD> - <TR> - Cell Padding –Cell Spacing – Table Borders. Developing HTML Forms – Creating Frames.

UNIT V   **(15 Periods)**

Introduction to XML: Creating Basic XML Program – XMLVs HTML – Advantages and Disadvantages of XML – XML Parser.

Text Books Recommended:

1. Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai.

2. Eric Kramer, "HTML".

3. Kamalesh N. Agarwala, Amit Lal &DeekshaAgarwala, "Business of the net".

4. John Zabour, Jeff Foust & David Kerven, "HTML 4 HOW-TO"

PRACTICAL

1. HTML-Simple Tags-Links-<B> - <P> - <U> - <L>.

2. Write a program to create ordered list using HTML Tag.

3. Write a program to create using Tables in HTML Tagwith any Examples.

4. Write a program to create using Forms in HTML Tag with any Examples.

5. Write a program to create using Frames in HTMLTag with any Examples.

6. Write a program to Create Basic XML Program.

TEXT BOOKS

1. Deborah S.Ray, 2000, Eric J.Ray, Mastering HTML 4, 1st Edition, Bpb Publications.

2. James Joworski, 1999, Mastering JavaScript And Jscript, 1st Edition, Bpb Publications.

REFERENCES

1. Deitel and Deitel, 2000, Internet and WWW how to program, 1st Edition, Pearson Education; Asia.

2. Bread Love Bob, 1996, Web Programming, 1st Edition, Sams Publications: U.S.A.

HUMAN RESOURCE MANAGEMENT

Semester: V   **Max. Marks:75**

Course Code:18UCOA5M1A   **Credit: 4**

Total Periods : 60   **Instruction periods:4**

OBJECTIVES:

To impart knowledge on the concepts and principles of HRM followed in different types of organization.

Unit – I   **(12 Periods)**

HRM – Concept of HRM, Features, Functions, Qualities of HR Manager, History of HRM.

Unit – II   **(12 Periods)**

HRM Planning – Meaning, Importance, Process, Job Analysis – Collection of Data, Job Description and Job Specification.

Unit – III   **(12 Periods)**

Recruitment – Meaning, Sources of Recruitment, Selection Process, Types of Test and Interview, Placement Induction.

Unit – IV   **(12 Periods)**

Training – Meaning and Importance, Employee Training Method, Executive Development

Techniques, Performance Appraisal – Definition – Significance, Traditional and Modern

methods of Performance Appraisal, Post Appraisal Interview.

Unit – V

Discipline – Meaning, Types, factors influencing discipline, Types of Punishments – Essential of

effective discipline, McGregor's Hot Stone Rule; Grievance – Causes for Grievance, Grievance

handling Procedures.

Text Books (Latest revised edition only)

4. L.M. Prasad ,Human Resources Management, Jain Book Agency, NewDelhi.
1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.

2. P G Aquinas-Human Resource Management Principles and Practice, Vikas

Publication, New Delhi.

3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.

4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.

REFERENCE BOOKS

1.Pravin Durai, Human Resource Management, 2nd Edition, PearsonEducation, New Delhi
2. Dr.Ashwathappa, Human Resource Management ,McGraw HillEducation (India) Pvt. Limited, New Delhi.
3. Edwin Phillip, Personnel Management - Tata McGraw Hill, Delhi.
5. DaleYoder& Paul D. Staudohar, Personnel Management, PrenticeHall.
6. S.S. Khanka, Human Resource Management ,S.Chand& Sons, NewDelhi.
7. Gary Dessler, "Human Resource Management", Seventh edition,Prentice-Hall of India P.Ltd., Pearson.
8. H.JohnBernardin&JoyeeE.A.Russel, Human Resource Management -An experiential approach, 4th Edition, McGraw-Hill InternationalEdition., 2007
9. David A. DeCenzo& Stephen P.Robbins, Personnel/Human ResourceManagement, Thirdedition, PHI/Pearson.
10. VSP Roa, Human Resource Management : Text and cases, Firstedition, Excel Books, NewDelhi.

MAJOR BASED ELECTIVE I –B

RETAIL MARKETING

Semester: V   **Max. Marks:75**

Course Code:18UCOA5M1B   **Credit: 4**

Total Periods : 60   **Instruction periods:4**

OBJECTIVES

 1. To expose the students to various trends of retail business.

2. To provide a basic understanding to broad set of specialized activities and techniques in managing retail business.

UNIT - I   **(12 Periods)**

Retailing Introduction to retailing – retailing and economic significance – types of retailers - Trends, characteristics, food, general merchandise, non-store retailing – service retailing.

UNIT - II   **(12 Periods)**

 Retailing Channel Multi channel retailing – retail channels for interacting with customers, Electronics and others – Multi Channel retailing shopping experience – retail market strategy.

UNIT -III   **(12 Periods)**

Location Retail location and sight selection.

UNIT -IV   **(12 Periods)**

Pricing strategies and approaches – store lay out – design – visual merchandising.

UNIT -V   **(12 Periods)**

 Customer Service and its practices in India.

TEXT BOOKS:

 Michael Levy and Barton A Weitz, Retailing Management, Tata Mc Graw Hill, New Delhi, 2001

25.

REFERENCE BOOKS:

Gilbert Pearson, Retail Marketing, Education Asia, 2001 Vedamani, Gibson

Retail Marketing, Jaici Publishing House, New Delhi, 2000.

Berman & Evans, Retail Management, PHI, New Delhi, 2001

MAJOR BASED ELECTIVE I –C

INVESTMENT MANAGEMENT

Semester: V   **Max. Marks:75**

Course Code:18UCOA5M1C   **Credit: 4**

Total Periods : 60   **Instruction periods:4**

OBJECTIVE:

To provide students to know and evaluate the various sources of investments.

UNIT - I   **(12 Periods)**

Investment –Objective of investment-Investment Vs Speculation- Investment process-

Sources of Investments.

UNIT -II   **(12 Periods)**

Risk- Systematic and Unsystematic risk - risk and return, Capital and Revenue returns.

(Theory Only)

UNIT -III   **(12 Periods)**

Bank deposits- Post office saving schemes- Gold and silver- Real estate- Equity shares

and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings

Investments.

UNIT - IV   **(12 Periods)**

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value

Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value

Interest Factor Annuity (FVIFA).

UNIT -V   **(12 Periods)**

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis-

Industry Analysis- Company Analysis.

Text and Reference Books (Latest revised edition only)

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.

2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.

3. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.

4. Preetisingh- Investment Management- Himalaya Publishing House.

INSURANCE MANAGEMENT

Semester: V   **Max. Marks:75**

Course Code:18UCOA5S1A   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVE: To impart knowledge on the theory of insurance and to educate the process of insurance activities in India.

UNIT - I   **(12 Periods)**

Insurance – Definition – Nature - Principles – Role - Importance – Types of Insurance & Insurance Organization. Insurance Contract. Privatization of Insurance in India – Major Players in Insurance Business – Impact of Privatization of insurance in India

UNIT -II   **(12 Periods)**

Life Insurance – Nature – Classification of Policies - Annuities - Selection of Risk - Measurement of Risk – Mortality Table- Calculation of Premium- Surrender Value - Cover Note – Policy Conditions - Progress of Life Insurance Business in India.

UNIT -III   **(12 Periods)**

Fire Insurance – Nature – Fire Insurance Contract – Kinds of Policies - Polic Conditions - Payment of Claims – Reinsurance – Double Insurance.

UNIT -IV   **(12 Periods)**

Marine Insurance – Nature - Policies – Policy Conditions – Premium Calculation – Marine Losses – Payment of Claims - Progress of Marine Insurance Business in India.

UNIT -V   **(12 Periods)**

General Insurance – Motor Insurance – Burglary and Personal Accident Insurance – Miscellaneous Forms of Insurance – Employee Liability Insurance – Property Insurance - Cattle Insurance – Crop Insurance - Medi-Claim – Overseas Medi – Claim Policy - Rural Insurance in India. Insurance Regulatory and Development Authority Act,1972 - IRDA Regulations 2000.

Text and Reference Books :(Latest revised edition only)

1. Dr.P.K.Gupta-Insurance and Risk Management-Himalaya Publishing House, Mumbai.

2. NaliniPravaTripathy and PabirPai-Insurance, Theory and Practice- Prentice Hall , New York.

3. M.N.Mishra-Insurance Principles and Practices-S.Chand& Sons, New Delhi

4. Mark S. Dorfman-Introduction to Risk Management and Insurance- Prentice Hall, New York.

5. IRDA 1999.

SKILL BASED ELECTIVE – I B

SERVICES MARKETING

Semester: V   **Max. Marks:75**

Course Code:18UCOA5S1B   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVES:

To make the students acquire with the basic concepts of services marketing and to enable them to understand the process of formulate services marketing strategies.

UNIT - I   **(6 Periods)**

Services – Meaning, Concept of Services, Characteristics, Classification of Srvices – Difference between Goods and Services.

UNIT - II   **(6 Periods)**

 Service Marketing Mix – Meaning and Characteristics, factors, Service Product – Promotion – Promotion Mix, Personal Selling.

UNIT -III   **(6 Periods)**

Pricing – Meaning, Objectives, Characteristics of Services and Prices – Factors affecting Pricing decisions.

UNIT – IV   **(6 Periods)**

Location – Features for Choosing Service Location, Classification of Services by Location, Channels, Methods of Distrributing Services.

UNIT -V   **(6 Periods)**

Marketing of Financial Services – Banking and Insurance – Characteristics, Importance, Marketing Mix.

TEXT RECOMMENDED:

VasantiVenugopal and Raghu V.N. – Services Marketing, Himalaya Publishing House, Mumbai 2005

REFERENCE BOOKS:

1. Christopher Lovelock – Services Marketing, 4th Ed, Pearson Education, 2002

2. E. G. Bateson – Managing Services Marketing – Text & Readings, Dryden Press, Hinsdale III.

3. Philip Kotler & Paul N. Bloom, Marketing Professional Services, Prentice Hall, New Jersey.

4. Payne, The Essence of Services Marketing, New Delhi, Prentice Hall, 1994.

5. Helen Wood Ruffe – Services Marketing, Macmillan India, New Delhi, 2002

6. Mary Ann Pezzallo, Marketing Financial Services, Macmillan, 2002

INTERNET

Semester: V   **Max. Marks:75**

Course Code:18UCOA5S1C   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVE :

To learn about Internet and to gain practical knowledge and application in Business**.**

UNIT I: **(6 Periods)**

Introduction to Internet – A brief History of Internet – Use of Internet – Connection tothe Internet – web pages – Web sites – Thenormal Modem – ISDN, ADSL, CABLE Modems –

UNIT II: **(6 Periods)**

Introduction to Bluetooth andWiFi- Internet Service Provider – Dialer Programs and Internet Programs – InternetExplorer – Netscape – Netscape navigation.

UNIT III: **(6 Periods)**

Internet Basics: Evolution – Basic Terminology – Getting into the net – Browsers –Applications of Internet – Introduction to internet protocols – Language of Internet.

UNIT IV   **(6 Periods)**

E-mail and voice mail – Creating mail address – Meaning of Net Meeting andChatting – Tool bar.E-mail address – creation – browsing – search engines –downloads

UNIT V   **(6 Periods)**

Visiting business places, libraries, Railway and Airline reservation, online chatting

Books for Reference:

1. Paul E. Hoffman, "**The Internet Instance Reference**"BPB Publications

2. Alexis Leon Mathews, Leon Tech world,"**Internet for Everyone**"UBS Publications

3. S. Aarathi,"**Internet Programming and Web Design**" KalaikathirAchagam

4. **"Internet and E-mail**" Yatin Publications, Delhi

5. **Internet Complete**" BPB Publications.

SKILL BASED ELECTIVE – II A

ADVERTISING MANAGEMENT

Semester: V   **Max. Marks:75**

Course Code:18UCOA5S2A   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVES :

To understand advertising from the broader integrated marketing communication perspective, and to study the customer motivation, crafting effective messages, making efficient use of media.

UNIT - I   **(6 Periods)**

Basic Concepts in Advertising Management- Advertisers and advertising agencies. - The role of the account executive. - Advertising and Society – Different types of Advertising. Functions, types, Agent-Client Relationship-Agency remuneration, Indian ad agencies. Choosing an advertising agency.

UNIT - II   **(6 Periods)**

Determining Advertising Objectives- Relationship between Advertising and Marketing, Advertising objectives versus marketing objectives- Meaning and organizing for IMC – The DAGMAR approach Segmentation and Target market, target market selection, positioning strategy – Brand positioning, repositioning.

UNIT -III   **(6 Periods)**

Setting Media Objectives – Developing media strategies – Media selection procedures – Media buying functions – Newspapers – Magazines – Posters – Billboard – Yellow Pages – Pamphlet – The structure of Television Industry – Television Advertising – Structure of Radio – Radio advertising –Digital Marketing-Social media marketing –E commerce- Interactive Media-Mobile Advertising –Web Advertising.

UNIT -IV (6 Periods)

Creative Advertising Creative Process – Creative Strategy and Execution – Effective Creativity Art of Copywriting: Illustrating layout, creative styles – execution and content – Advertising copy testing and diagnosis – Copy testing methods - Recall tests. - Recognition tests. - Persuasion tests. - Purchase behavior tests.

UNIT -V (6 Periods)

Audio-Visual Creative execution: Developing concepts for commercials – Radio Commercials – Television Commercials – Other TV and Film Advertising – The Creative Team – Television Art Direction – Broad Production –Parts of Print Advertisement – Copywriting for Print – Parts of a Print Ad Copy – Designing the Print – Print Production – Appeals used in Advertisement.

Text Books And Reference Books:

1. Ruchi, G (Latest Edition) *Advertising principles and practice.* RamNagar: S.Chand& Company LTD.

2. Keller, K. L., Parameswaran, M. G., & Jacob, I. (Latest Edition) *Strategic brand management: Building, measuring, and managing brand equity*. Pearson Education India.

Essential Reading / Recommended Reading

1. Aaker,D.A,Myers,J.G.andBatra.R. (Latest Edition).*AdvertisingManagement*,(5thed.).Pearson Education.

2. S.A.Chunnawalia&K.C.Sethia(Latest Edition) *Foundations of Advertising - Theory & Practice*, Himalaya Publishing House.

3. Moorthi, Y. L. (Latest Edition). *Brand Management, 1E*. Vikas Publishing House Pvt Ltd.

4. Verma, H. V. (Latest Edition) *Brand management: text and cases*. Excel Books India.

5. Kapferer, J. N (Latest Edition) *The new strategic brand management*. Kogan Page.

SKILL BASED ELECTIVE – II B

SALES MANAGEMENT

Semester: V   **Max. Marks:75**

Course Code:18UCOA5S2B   **Credit: 2**

Total Periods : 30   **Instruction periods:2**

OBJECTIVES :

To understand the sales process and to improve sales force effectiveness.

UNIT - I   **(6 Periods)**

Sales Management - meaning and scope - functions of sales management – sales policy – selling process – responsibilities of sales manager

UNIT - II   **(6 Periods)**

AIDA Formula- Need for sales force – recruitment and selection of sales force – training of salesman – qualities of a good salesman

UNIT -III   **(6 Periods)**

Sales office functions – interviews – receiving of orders – handling mails – filing – record keeping – sales bulletin.

UNIT -IV   **(6 Periods)**

Sales promotion – Dealer & Consumer sales promotion tools – Sales Planning – Budgeting & Evaluation

UNIT -V   **(6 Periods)**

Distribution functions – distribution policy – components of physical distribution

TEXT BOOKS RECOMMENDED:

1.Salesmanship and Advertising – Davar.

2.Salesmanship – RSN Pillai and Bagavathi.

3.Salesmanship and Publicity – JSK Patel.

4.Sales Management – Richard R. Still.

5.Modern Marketing R.S.N. Pillai and Bagavathi – S.Chand.

RETAIL MANAGEMENT

Semester: V   **Max. Marks:75**

Course Code:18UCOA5S2C   **Credit: 2**

Total Periods :30   **Instruction periods:2**

OBJECTIVES :

To gain an in-depth knowledge about retail Management.

UNIT - I   **(6 Periods)**

Retail Management – Meaning – Characteristics of retailing – Retailing principles – Reasons for retail growth – Emerging trends in retailing.

UNIT - II   **(6 Periods)**

Store Location – Importance – Urban vs Rural location – Consumer Behaviour – Determinants - Customer service strategies.

UNIT -III   **(6 Periods)**

Stores layout and design – objectives – factors - display

UNIT -IV   **(6 Periods)**

Inventory Management in Retailing - Material Handling – Principles and purpose of material handling – Symptoms of poor material handling

UNIT -V   **(6 Periods)**

Retail formats – Store Based Retail format – Non store board retail format – other emerging retail formats.

TEXT BOOKS RECOMMENDED:

1. Retail Management – Dr.Harjit Singh – S,Chand& Co.

2. Retail Management – BalrajTuliSrivatsava.

3. Retail Marketing – Dr.L.Natarajan –Marghum

4. Retailing Management – AnsuyaAngadi – S.chand& Co.

CORE COURSE – XIII

FINANCIAL MANAGEMENT

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6C13   **Credit: 5**

Total Periods :90   Instruction periods:6

OBJECTIVE:

To enable the students to know the principles and practices of managing finance.

UNIT - I   **(18 Periods)**

Nature, Meaning and scope of Financial Management - Goals of financial management - Importance -Financial Planning and forecasting - Factors affecting financial planning- Time value of money – computing techniques – discounting/ Present value Techniques.

UNIT - II   **(18 Periods)**

Working capital management - Concept of working capital - liquidity vs. Profitability- Need and importance of working capital. Determinants of working capital- Components of working capital - Computation of working capital.

UNIT -III   **(18 Periods)**

Cost of Capital - Concept - Importance and types of cost of capital - Measurement of cost of capital - Weighted average cost of capital – Operating, financial and combined leverages and interpretation.

UNIT - IV   **(18 Periods)**

Capital structure - Meaning, factors affecting capital structure -Capital structure Theories.

UNIT -V   **(18 Periods)**

Dividend Policy - dividend themes - Walter's model - Gordon's model - Modigliani Miller model - Determinants of dividend policy - forms of dividend.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Elements of financial management by S.N.Maheswari – Sultan Chand & Sons., New Delhi

2. Financial Management by R.K.Sharma – Kalyani publishers, New Delhi

3. Financial Management by R.Ramachandran&R.Srinivasan – Sriram publication, Trichy

4. Theory and Problems of Financial management by Khan & Jain, McGraw Hill Publication, New Delhi

5. Financial Management by S.P.Guptha, SahityaBhavan Publication, New Delhi

CORE COURSE – XIV

INCOME TAX THEORY, LAW & PRACTICE

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6C14   **Credit: 5**

Total Periods :90   Instruction periods:6

OBJECTIVE:

To enable the students to know the provisions of income tax.

UNIT - I   **(18 Periods)**

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

UNIT - II   **(18 Periods)**

Meaning, forms and Taxability of Salary and Allowances - Valuation andTaxability of Perquisites- Deductions from Salary- Deductions for individualsU/S 80- Computation of Taxable salary.

UNIT - III   **(18 Periods)**

Meaning of GAV and NAV - Types of House Property - Deduction inv/s 24- Computation of Income from House Property.

UNIT - IV   **(18 Periods)**

Basic Principles for Computing Business Income - Specific Deductions underthe act, Specific Disallowances under the Act -Computation of Income fromBusiness or profession.

UNIT - V   **(18 Periods)**

Definition of Capital Gain, Exceptions - Capital Gains exempt from IncomeTax - Meaning of Transfer - Cost of Acquisitions and Cost Improvement -Meaning of Long Term and Short Term Capital Gain -Computation of CapitalGain - Grossing up of Interest - Computation of Income from other Sources.

TEXT BOOK

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", WishwaPrakashan,

New Delhi, (Latest Edition).

2. Hariharan (Latest Edition), Income Tax Law and Practice, Mcgraw- Hill

Management, New Delhi.

3. T.S. Reddy & y. Hari Prasad & Reddy (Latest edition), Income Tax Law

and Practice, Margham Publications, Chennai.

Theory 20%, Problems 80%

CORE COURSE – XV
COMPUTERISED ACCOUNTING

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6C15& 18UCOA6C15P   **Credit: 5**

Total Periods :90   **Instruction periods:6**

OBJECTIVE:

To make the students to learn about the application of computers in accounting.

UNIT - I   **(18 Periods)**

Accounting packages: computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

UNIT - II   **(18 Periods)**

Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

UNIT - III   **(18 Periods)**

Introduction of tally: starting tally – gateway to tally and exit from tally: company creation in tally, saving the company profile. Alteration / deletion of company, selection of company; account groups and ledgers hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – account groups of liabilities, account groups of assets account groups of profit & loss account – account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – account groups creation and account ledgers creating feeding of opening balances alteration / deletion of account master records feeding of closing stock value

UNIT - IV   **(18 Periods)**

Reports: petty cash book – trial balance – profit and loss account – balance sheet – group wise - accounts wise – data range reports – preparation of departmental accounts – preparation of bank accounts – bank reconciliation statement – stock reports – budget variance reports – transactions list – accounts list.

UNIT - V   **(18 Periods)**

Tax accounting: value added tax (VAT): VAT register, VAT reports – service tax:

service tax register, service tax reports – MS-Excel – introduction – menus, commands, toolbars and their icons – functions.

Text & Reference Books (Latest revised edition):

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications

2. Dr. S.V.SrinivasaVallabhan, Computer Application in business - Sultan chand and sons.

3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.

4. List of Practical: Pay roll preparation in MS. Excel, Income Tax preparation in MS.Excel, Accounting package: Tally.

5. Computer Applications in Business – Mohankumar K &Rajkumar S – Vijay Nicole Imprints (P) Ltd

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6M2A   **Credit: 4**

Total Periods : 90   Instruction periods:6

OBJECTIVES:

To know about the goods and services act and procedures.

UNIT - I   **(18 Periods)**

Indirect Taxes – Features, Difference between Direct and Indirect Taxes, Advantages and

Disadvantages of Indirect Tax.

UNIT - II   **(18 Periods)**

GST – genesis – Scope – Advantages – GST Council – Minimum Interface – Input Tax Credit.

UNIT - III   **(18 Periods)**

Define GST Act – GST –CGST – SGST – IGST – UTGST – Important Provisions.

UNIT - IV   **(18 Periods)**

Registration – Levy and Collection – Composite Levy – Payment – Books of Accounts.

UNIT - V   **(18 Periods)**

Filing of Return – E-way bill – Appeals – Penalty – Offences and Revisions.

TEXT BOOKS:

CA.Vivek and Kr Agarwal, GST Guide for Students.

REFERENCE BOOKS

Dr.HCMehrotra and Prof. VP Agarwal – Goods and Service Tax-GST, 4th Edition,
SahityaBhawan Publication.

CA. Rajat Mohan, Goods and Services Tax, 7th Edition, Bharath Publications, July 2017.

MAJOR BASED ELECTIVE II B

BUSINESS ENVIRONMENT

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6M2B   **Credit: 4**

Total Periods :90   **Instruction periods:6**

OBJECTIVES

1. To enable the students to have an overview of Business Environment – Political, social and Global.

 2. To enable the students to appreciate the importance of environment and its impact on business and society.

UNIT - I   **(18 Periods)**

Business Environment - Definition and meaning of business – Scope of Business – Characteristics of Business – Business goals – Business during the 21st century - Knowing the environment – Factors influencing the Indian Business Environment – Environmental Analysis.

UNIT - II   **(18 Periods)**

Economic Environment – meaning – Nature of the Economic Environment –Structure – Economic policies and planning the economic conditions.

UNIT - III   **(18 Periods)**

Political Environment – meaning and nature of the Political environment, Government Environment – Functions of the state – Economic Roles of the Government – Government and Legal Environment.

UNIT - IV   **(18 Periods)**

Social Environment – meaning and nature of Social Environment – Business and Society, Ecology and Consumerism, Consumer rights – Business Ethics and Social Responsibility of Business towards stakeholders – Natural Environment and Ecology

UNIT - V   **(18 Periods)**

Global Environment – Globalisation – Meaning and Rationale for globalisation –Role of WTO – GATT – trading blocks in globalisation – Impact of globalisation on India.

TEXTS BOOKS

S.Sankaran, Business Environment, Margham Publications, Chennai, 2002.

Dr. Francis Cherunilam, Business Environment, Himalaya Publishing House, New Delhi, 2003.

REFERENCES BOOKS

K.Aswathappa, Essentials of Business Environment, Himalaya Publishing House, New Delhi, 2001.

Raj Agarwal, Business Environment, Excel Books,New Delhi, 2002

E-BANKING

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6M2C   **Credit: 4**

Total Periods :90   **Instruction periods:6**

E- BANKING

OBJECTIVES: To make the students to understand the e-banking transactions.

UNIT - I   **(18 Periods)**

Networking of computers – Types – LAN – WAN – Internet and Intra net – E-mail.net banking services.

UNIT - II   **(18 Periods)**

Electronic payment system : Automatic teller machine merits and demerits –installation and security aspects of ATM, MICR equipment – precautions inhandling MICR instrument – benefits and limitations.

UNIT - III   **(18 Periods)**

e-cash : features – benefits of e-cash – limitations of electronic data interchange –electronic fund transfer credit card – debit card – payment through bank network– payment by smart card – electronic pass book – home banking.

UNIT - IV   **(18 Periods)**

Electronic clearing services – SWIFT – types of message in SWIFT (society forworldwide interbank financial telecommunication) – message format in SWIFT –bank information code – message flow in SWIFT system – advantages and structure

of SWIFT.

UNIT - V   **(18 Periods)**

E-Banking challenges and opportunities – services offered through e-banking –strengths of e-banking – weakness of e-banking – opportunities –threats ofe-banking.

Text and Reference Books :(Latest revised edition only)

1. R.V. Kulkarni Knowledge based system in banking sector , New Century

Publications, Chennai.

2. Computer Application in Business and, Commerce and Banking – R.S. Viramani.

3. Computer Application in Business – R.Parameswaran.

FINANCIAL SERVICE IN INDIA

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6M3A   **Credit: 4**

Total Periods : 75   **Instruction periods:5**

OBJECTIVE:

To enable the students to know the nature and types of financial services.

UNIT - I   **(15 Periods)**

Financial services – Meaning – Classification – Financial products and services –Challenges facing the financial service sector – Merchant banking– Meaning – Functions– SEBI Guidelines – Scope of merchant banking in India. NBFCs – RBI guidelines.

UNIT - II   **(15 Periods)**

Hire purchase – Meaning – Features – Process – Hire purchase and credit sales – Hire purchase vs Instalment purchase – Banks and hire purchase business – Hire purchase and transport industry – Leasing – Concept – Steps involved in leasing – Lease vs Hire purchase – Types of lease – Problems and prospects of leasing in India.

UNIT - III   **(15 Periods)**

Mutual funds – Meaning – Types – Functions – Advantages – Institutions involved – UTI, LIC, Commercial banks – Entry of private sector – Growth of mutual funds in India – SEBI Guidelines – AMC.

UNIT - IV   **(15 Periods)**

Venture capital – Meaning – Features – Methods of venture capital financing – Modes of venture financing – Venture capital investment process – Factors determining venture investment – Exit mechanism – Advantages of venture capital – Issues of Indian venture capital industry.

UNIT - V   **(15 Periods)**

Factoring – Concepts – Significance – Types – Factoring mechanism – Factoring vs bills discounting – Factoring in India – Forfaiting – Meaning – Forfaiting vs Export factoring – Problems of Forfaiting/ factoring.

Text and Reference Books (Latest revised edition only)

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi

2. Financial services by E.Dharmaraj – S.Chand& Co., New Delhi

3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi

4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai

5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

FINANCIAL MARKETING OPERATION

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6M3B   **Credit: 4**

Total Periods : 75   **Instruction periods:5**

OBJECTIVES :

To get the basic knowledge about the financial concepts and to know the information about the roles of intermediaries and its regulating bodies.

UNIT - I   **(15 Periods)**

Financial system **:** Meaning, Role and Functions of a Financial System, Organised and Unorganised Financial System.

UNIT - II   **(15 Periods)**

Components: Financial Assets, Financial Intermediaries, Financial Markets (Money and Capital markets in India) Relevance of various interest/return rates, Regulatory framework, Financial Instruments (in brief). Factors Responsible for the Development of Capital Market in India.

UNIT - III   **(15 Periods)**

Indian Financial System **Capital Markets:** Meaning, Role and importance, Development initiatives and reforms (in brief). Composition: Primary-Secondary.

UNIT - IV   **(15 Periods)**

Financial institutions and regulatory bodies - Capital Market institutions- Special Financial Institutions- Factors for their growth (need). Objectives and functions of: 1) IDBI (2) IFCI (3) SIDBI (4) EXIM Bank of India

UNIT - V   **(15 Periods)**

Credit Rating Agencies: Meaning and role of such agencies. CRISIL, ICRA, NSDL, STCI.

Text and Reference Books (Latest revised edition only)

1. Financial markets & services by E.Gordon and K.Natarajan – Himalaya publishing house, New Delhi

2. Financial services by E.Dharmaraj – S.Chand& Co., New Delhi

3. Financial Services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi

4. Financial Services by S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai

5. Lease Financing and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur

MAJOR BASED ELECTIVE II C
INDIAN BANKING SYSTEM

Semester: VI   **Max. Marks:75**

Course Code: 18UCOA6M3C   **Credit: 4**

Total Periods : 75Instruction periods:5

OBJECTIVE:

To acquire knowledge about the functioning and procedures of Indian banks

UNIT - I   **(15 Periods)**

Indian banking system: structure and organization of bank; Reserve Bank of India; Apex banking institution; Commercial banks; Regional rural banks; Co- Operative banks; Development banks

UNIT - II   **(15 Periods)**

State Bank of India: Brief History; objectives; Functions; Structure and organization; Working and progress

UNIT - III   **(15 Periods)**

Banking Regulation Act, 1949: History; Social control; Banking Regulation Act as applicable to banking companies and public sector banks; Banking Regulation Act as applicable to Co-operative banks

UNIT - IV   **(15 Periods)**

Regional Rural and Co- operative Banks in India: Functions; Role of Regional rural and co-operative banks in rural India; Progress and performance

UNIT - V   **(15 Periods)**

Reserve Bank of India: Objectives; Organization; Function and working; Monetary policy; Credit control measures and their effectiveness.

Text and Reference Books (Latest revised edition only)

1. Basu A.K: Fundamentals of Banking- Theory and practice; A Mukerjee and co.

2. Sayers R.S: Modern Banking; Oxford University Press.

3. Panandikar S.G. and Mithani DM: Banking in India; Orient Longman

4. Gurusamy S : Modern Banking, Vijay Nicole Imprints (P) Ltd