

BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)

REGULATIONS

ELIGIBILITY

Candidates seeking admission to the first year B.Com-Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamil Nadu with Mathematics or Business Mathematics or Computer Science or Statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the syndicate of Periyar university as equivalent thereto.

DURATION OF THE COURSE

The course shall extend over a period of three years comprising of six semesters with two semesters in one academic year. There shall not be less than 90 working days for each semester. Examination shall be conducted at the end of every semester for the respective subjects.

OBJECTIVES OF THE COURSE

- To impart knowledge, skills, and inculcate ethical values among the youth and make them socially responsible citizen.
- To understand role played financial and non-financial organization which support the business system
- To understand the use of software packages in day to day business activities by enhancing the computing skills.

SCHEME OF EXAMINATION

Subject Code	Subject	Hours of Instruction	Exam Duration (Hrs)	Maximum Marks			Credit Points
				CA	CE	Total	
First Semester							
Part I							
15UTALB101/ 15UHILB101/ 15UMMLB101/ 15UFRLB101	Tamil I/ Hindi I / Malayalam I / French I	5	3	25	75	100	3
Part II							
15UENLB101	General English I	5	3	25	75	100	3
Part III							
15UCCM101	Core I: Fundamentals of Accounting	6	3	25	75	100	5
15UCCM102	Core II: Fundamentals of Computer and Office Automation	5	3	25	75	100	3
15UCCA101	Allied I: Business Economics	5	3	25	75	100	4
15UCCMP101	Core Practical I: Package for Business Automation	2	3	40	60	100	2
Part IV							
15UVE101	Value Education I: Yoga	2	3	25	75	100	2
		30				700	22
Second Semester							
Part I							
15UTALB201/ 15UHILB201/ 15UMMLB201/ 15UFRLB201	Tamil II/ Hindi II / Malayalam II / French II	5	3	25	75	100	3
Part II							
15UENLB201	General English II	5	3	25	75	100	3
Part III							
15UCCM201	Core III: Financial Accounting	6	3	25	75	100	5
15UCCM202	Core IV: Accounting Package	4	3	25	75	100	3
15UCCA201	Allied II: Indian Economy	5	3	25	75	100	4
15UCCMP201	Core Practical II: Accounting Package	2	3	40	60	100	2
Part IV							
15UVE201	Value Education II: Environmental Studies	2	3	25	75	100	2
		29				700	22

Subject Code	Subject	Hours of Instruction	Exam Duration (Hrs)	Maximum Marks			Credit Points
				CA	CE	Total	
Third Semester							
Part III							
15UCCM301	Core V: Company Accounts	6	3	25	75	100	5
15UCCM302	Core VI: Business Management	6	3	25	75	100	4
15UCCM303	Core VII: Visual Basic	4	3	25	75	100	3
15UMACCA301/ 15UBACCA301	Allied III: Business Mathematics and Operations Research / Entrepreneurial Development	4	3	25	75	100	4
15UCCMP301	Core Practical III: Visual Basic	2	3	40	60	100	2
Part IV							
15UCCSBC301	SBC I: Banking Law	3	3	25	75	100	2
	NMEC I	2	3	25	75	100	2
Non-Credit							
15ULS301	Career Competency Skills I	1	-	-	-	-	-
		28				700	22
Diploma*							
Fourth Semester							
Part III							
15UCCM401	Core VIII: Advanced Company Accounts	6	3	25	75	100	5
15UCCM402	Core IX: Business Law	5	3	25	75	100	4
15UCCM403	Core X: Database Management Systems	5	3	25	75	100	3
15UMACCA401/ 15UBACCA401	Allied IV: Business Statistics / Human Resource Management	4	3	25	75	100	4
15UCCMP401	Core Practical IV: RDBMS Package	2	3	40	60	100	2
Part IV							
15UCCSBC401	SBC II: Marketing Management	3	3	25	75	100	2
	NMEC II	2	3	25	75	100	2
Non-Credit							
15ULS401	Career Competency Skills II	1	-	-	-	-	-
		28				700	22
Diploma*							

Subject Code	Subject	Hours of Instruction	Exam Duration (Hrs)	Maximum Marks			Credit Points
				CA	CE	Total	
Fifth Semester							
Part III							
15UCCM501	Core XI: Cost Accounting	6	3	25	75	100	5
15UCCM502	Core XII: Auditing Theory and Practice	5	3	25	75	100	5
15UCCM503	Core XIII: Income Tax I	5	3	25	75	100	5
15UCCM504	Core XIV: Services Marketing (Self Study & 100% External Evaluation)	-	3	-	100	100	3
15UCCM505	Core XV: Principles of Web Designing	5	3	25	75	100	3
	Elective I	4	3	25	75	100	3
15UCCMP501	Core Practical V: Web Designing	2	3	40	60	100	2
Part IV							
15UCCSBC501	SBC III: Office Management	2	3	25	75	100	2
Part V							
15UCCE501	Extension Activity	-	-	-	-	-	2
		29				800	30
Sixth Semester							
Part III							
15UCCM601	Core XVI: Management Accounting	6	3	25	75	100	5
15UCCM602	Core XVII: Company Law	4	3	25	75	100	4
15UCCM603	Core XVIII: Financial Management (Internal Evaluation)	3	3	100	-	100	3
15UCCM604	Core XIX: Income Tax II	5	3	25	75	100	5
15UCCM605	Core XX: Electronic Commerce	5	3	25	75	100	3
	Elective II	4	3	25	75	100	3
Part IV							
15UCCSBCP601	SBC IV Practical: Open source tools for web designing	2	3	40	60	100	2
		29				700	25
Grand Total						4300	143

* The students shall undergo Diploma in Insurance Management (DIM) during the second year of their course of study.

ELECTIVE I

Student shall select any one of the following subjects as Elective in **fifth** semester

S.No	Subject Code	Subject
1	15UCCEL501	Business Environment
2	15UCCEL502	Indian Financial System

ELECTIVE II

Student shall select any one of the following subjects as Elective in **sixth** semester

S.No	Subject Code	Subject
1	15UCCEL601	Indirect Taxation
2	15UCCEL602	Fundamentals of Business Research

NON MAJOR ELECTIVE COURSE

The department offers the following two subjects as Non Major Elective Course for other than the Commerce students.

S.No	Semester	Subject Code	Subject
1	III	15UCCN301	Salesmanship and Advertising
2	IV	15UCCN401	E-Banking

DIPLOMA COURSE

Student shall undergo Diploma Course during their third semester and complete the course at the end of fourth semester

S.No	Subject Code	Diploma Course	Total Duration
1	15UCCD401	Insurance Management	90 Hours with 2 Semesters (Each semester 45 hours)

FOR COURSE COMPLETION

Students shall complete:

- Language Subjects (Tamil/Hindi/Malayalam/French and English) in I and II semester.
- Value Education in I and II Semesters.
- Allied Subjects in I, II, III and IV Semesters.
- Elective Subjects in V and VI Semesters.
- SBC in III, IV, V and VI Semesters.
- One Diploma Course in the Second Year of their course of study.
- Non Major Elective Courses in the III and IV Semesters.
- Self study Subject in V Semester
- Extension activity in V Semester.
- Internal evaluation Subject in VI Semester

TOTAL CREDIT DISTRIBUTION

Components	Subjects	No. of Subjects X Marks	Total	Credits x Papers	Credits
Part - I	Language	2 X 100 =	200	3 x 2 papers	06
Part - II	General English	2 X 100 =	200	3 x 2 papers	06
Part - III	Core	20 X 100 =	2000	5 x 9 papers	45
				4 x 3 papers	12
				3 x 8 papers	24
	Core Practical	5 X 100 =	500	2 x 5 papers	10
	Elective	2 X 100 =	200	3 x 2 papers	06
Allied	4 X 100 =	400	4 x 4 papers	16	
Part - IV	Value Education (YOGA, EVS)	2 X 100 =	200	2 x 2 papers	04
	SBC	4 X 100 =	400	2 x 4 papers	08
	NMEC	2 X 100 =	200	2 x 2 papers	04
Part - V	Extension Activity	-	-	2 x 1 activity	02
Total		43 X 100 =	4300		143

15UCCM101	CORE I: FUNDAMENTALS OF ACCOUNTING	SEMESTER - I
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Total Hours: 50

Note: *Distribution of Marks - Problem 80% and Theory 20%*

OBJECTIVES:

1. To make the students to understand the basic concepts of accounting applied in the competitive corporate world.
2. To understand accounting software easily.

CONTENTS

UNIT - I (10 Hours)

Introduction - Advantages and Limitations of Accounting - Accounting Concepts and Conventions - Journal - Ledger - Subsidiary books - Cash Book, Purchase Book, Sales Book - Trail Balance.

UNIT - II (10 Hours)

Final Accounts of a Sole Trader - Trading Account, Profit and Loss Account and Balance sheet with adjustments - Differences between Trial Balance and Balance sheet.

UNIT - III (10 Hours)

Fire Insurance Claims - Loss of Stock - Meaning - Average Clause - Calculation of Total Stock and Claim on the date of fire - Bank Reconciliation Statement - difference between Pass Book and Cash book - Preparation of Bank Reconciliation Statement.

UNIT - IV (10 Hours)

Average Due Date - Meaning - Advantages of Average Due Date - Calculation of Average Due Date - Meaning of and need for Account Current - Product, Forward, Backward and Daily Balance Methods - Preparation of Account Current.

UNIT - V (10 Hours)

Depreciation on Fixed Assets - Causes of Depreciation - Methods of Depreciation - Difference between Straight Line Method and Written Down Value Method - Problems on Straight Line Method and Written Down Value Method - Provisions and Reserves.

TEXT BOOK:

1. *Reddy, T.S. and Murthy, A.* 2014. **Financial Accounting.** [Sixth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Gupta, R.L. and Gupta, V.K.* 2012. **Financial Accounting.** [Seventh Revised Edition]. Sultan Chand & Sons, New Delhi.
2. *Jain, S.P and Narang, K.* 2005. **Financial Accounting.** [Fifth Edition]. Kalyani Publishers, Ludhiana.
3. *Shukla, M.C. and Grewal, T.S.* 2007. **Advanced Accountancy.** [Fifth Edition]. S.Chand & Company, New Delhi.

15UCCM102	CORE II: FUNDAMENTALS OF COMPUTER AND OFFICE AUTOMATION	SEMESTER - I
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Total Hours: 50

OBJECTIVE:

On completion of the course the students shall have knowledge on:

1. Basics of Computer System.
2. Automating office using MS-Office Package.

UNIT I

(12 Hours)

Introduction to Computers: Types of Computers - Characteristics of Computers. **Classification of Digital Computer Systems:** Microcomputers-Minicomputers-Mainframes - Supercomputers - Network computers. **Memory Units:** RAM - ROM - PROM - EPROM - EEPROM - Flash Memory. **Auxiliary Storage Devices:** Magnetic Tape - Hard Disk - Floppy Disk - Optical Disk - Magneto-Optical (MO) Drives. **Input devices:** Keyboard - Mouse - Trackball - Joystick - Digitizing Tablet- Scanners - Digital Camera - Magnetic Ink Character Recognition (MICR) - Optical Character Recognition (OCR) - Optical Mark Recognition (OMR) - Speech Input Devices - Touch Screen - Touch Pad - Light Pen. **Output Devices:** Monitor - Classification of Monitors - Based on Color - Classification of Monitors-Based on Signals - Characteristics of a Monitor - Printer - Plotter - Sound Cards & Speakers. **Internet and World Wide Web:** Internet Access - Internet Basics - Internet Addressing - The World Wide Web (WWW) - Web Browsers. **Electronic Mail:** Why use E-Mail? - How E-Mail works? - E-Mail-Names & Addresses - Mailing Basics - Spamming. **Introduction to Intranets:** Introduction - Characteristics of Intranet - Advantages of Intranets - Business benefits of Intranets - Drawbacks of Intranets - Why Does an Organization Need Intranet?

UNIT II

(10 Hours)

Introduction to Microsoft Office Word 2007: Working with Documents in Microsoft Word 2007 - Saving the file - Formatting the text - Alignment of Text - Applying fonts - Spell checking - Borders and Shading - Closing of the File - Save as option - Printing your Document - Editing the Document - Editing Tools - AutoCorrect - AutoFormat - Find- Replace Text - Page Numbering - Header and Footer - Footnotes and Endnotes - Using MailMerge in Word 2007 - Opening Screen of Microsoft Word Screen.

Working with Word 2007: Charts and Graphics in Word 2007 - Insert Clip Art - Crop a Graphic - Sizing the Graphic - Wrap Text around Graphics - Insert a Symbol - Insert a WordArt object - Creating a Table - Entering Data in a Table -

Aligning Data in a Table – Inserting Rows and Columns – Deleting Data from a Table – Merging cells.

UNIT III

(10 Hours)

Introduction to Microsoft Office Excel 2007: Understanding Spreadsheets – Creating a Worksheet in Excel 2007 – Copying Formula – Formulas that make Decisions – Styles – Functions in Excel – Using Auto calculate – References – Sum Function – Average Function – Creating Charts in Excel – Auditing a Workbook – Comments Inserting – Creating a Pivot table Report – Typing with AutoFill – Formatting Numbers and Labels – Changing the size of Rows and Columns – Adding and Deleting Rows and Columns – Inserting (and Removing) Page Breaks – Function in Excel.

Working with Excel 2007: Column Charts – Line charts – Pie Charts – Bar Charts – Area Charts – XY (scatter) Charts – Stock Charts – Surface Charts – Doughnut Charts – Bubble Charts – Radar Charts – Create a Chart – Change the Chart type of an Existing Chart – Change the layout or style of a chart – Select a predefined chart layout – Select a predefined Chart style – Prevent invalid data entry in a worksheet – Create a Drop-down list from a range of cells.

UNIT IV

(8 Hours)

Working with Microsoft Office PowerPoint 2007: Creating presentation from Template – Creating a new Presentation – PowerPoint views – Entering the Text – Moving the text – Changing the Colour – Adding graphics to a slide – Reordering slides – Duplicating slides – Deleting Slides-Adding an Animated Cartoon to a Slide – Adding Slide Transitions – Adding Text Transitions – Viewing a Presentation – Making Slide Shows – Hiding a Slide – Notes, Handouts and Masters for Presentation.

UNIT V

(10 Hours)

Working with Microsoft Office Access 2007: Creating Database using the Wizard – Creating Database using the Template – Working with Fields of Database – Setting the Type and Size of a Field – Creating a Form – Searching a Database – Creating a Query – Creating a Report – Insert, add, or create a new field in a table – Set a field's data type in a Datasheet view.

TEXT BOOKS:

1. Alexis Leon and Mathews Leon. 1999. **Introduction to Computers**. [First Edition]. Leon Tech World. New Delhi. (Unit I)
2. LP Editorial Board. 2008. **First Lessons in Microsoft Office 2007**. [First Edition]. Law Point, Kolkatta. (Unit II to V)

REFERENCE BOOKS:

1. *Balagurusamy.E and Sushila.B.* 2000. **Computer Science Theory and Applications.** [Second Reprint]. Tata McGraw Hill, New Delhi.
2. *Pradeep k. Sinha and Priti Sinha.* 2005. **Computer Fundamentals.** [Third Edition]. BPB Publications. New Delhi.
3. *Kognet Solutions Inc.* 2008. **Word 2007 in SIMPLE STEPS.** [First Edition]. Dreamtech Press, New Delhi.
4. *Kognet Solutions Inc.* 2009. **Excel 2007 in SIMPLE STEPS.** [First Edition]. Dreamtech Press, New Delhi.
5. *Kognet Solutions Inc.* 2008. **PowerPoint Word 2007 in SIMPLE STEPS.** [First Edition]. Dreamtech Press, New Delhi.

15UCCA101	ALLIED I: BUSINESS ECONOMICS	SEMESTER - I
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Total Hours: 50

OBJECTIVES:

1. To educate the students about the economic environment of the business.
2. To apply the economic concepts for managerial decision making.

CONTENTS

UNIT - I (10 Hours)

Economics: Economics Meaning, Definitions - Nature - Scope - Business Economics Meaning, Definitions - Characteristics - Functions - Scope of Business Economics - Roles and Responsibilities of Business Economist.

UNIT - II (10 Hours)

Demand Analysis: Demand Meaning, Definitions, Determinants - Types of Demand - Law of Demand - Characteristics and Exceptions of Law of Demand - Demand Distinctions - Elasticity of Demand - Demand Forecasting - Methods of Demand Forecasting.

UNIT - III (10 Hours)

Production Function: Law of Returns - Returns to Scale - Differences between Laws of Returns and Returns to Scale - Isoquant: Characteristics-types. **Supply:** Supply Schedule - Supply Curve - Law of Supply - Elasticity of Supply.

UNIT - IV (10 Hours)

Cost Analysis: Cost Concepts - Kinds of Cost - Determinants - Cost and Output Relationship. **Break even Analysis:** Meaning - Determination of Breakeven Point - Assumptions-Usefulness- Limitations.

UNIT - V (10 Hours)

Market Structure and Competition: - Market Meaning- Classification - Features of Perfect Competition, Monopoly, Monopolistic Competition, Oligopoly - Pricing Policy and Practices: Pricing Objectives - Pricing Methods

TEXT BOOK:

1. *Sankaran, S* 2013. **Business Economics** [Fourth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Varshney, R.L. and Maheshwari, K.L.* 2004. **Managerial Economics**. [Eighteenth Edition]. Sultan Chand & Sons, New Delhi.
2. *Trivedi, M.L.* 2002. **Managerial Economics Theory and Applications**. [Sixth Edition]. Tata McGraw- Hill, New Delhi.
3. *Meht, P.L., Sultan.* 1994. **Managerial Economics - Analysis Problems and Cases**. [Fifteenth Edition]. S. Chand & Sons, New Delhi.

15UCCMP101	CORE PRACTICAL I: PACKAGE FOR BUSINESS AUTOMATION	SEMESTER - I
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LIST OF PRACTICAL:

MS WORD

1. Creating an Auditor's report and perform the following operations:
Bold, Underline, Font Size, Style, Background Color, Text Color, Line Spacing, Spell Check, Alignment, Header & Footer, Inserting pages and Page numbers, Find and Replace.
2. Designing an Invoice and Delivery Challan by using Drawing Tool Bar, Word Art, Symbols, Borders and Shading.
3. Preparing a Shareholders meeting letter for ten members using Mail Merge operation.

MS EXCEL

4. Preparing an Annual sales report for your company and perform the following operations:
Data Entry, Comments, Total, Average and Ranking by using arithmetic functions and sorting.
5. Preparing Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
6. Drawing the different type of charts (Line, Pie, Bar, XY and Stock) using Wizard to illustrate year-wise performance of Sales, Purchase and Profit of a company.

MS POWER POINT

7. Preparing a Slide presentation for Marketing your Product.
8. Creating a Manager's Report using Import word document, Insert Excel sheet, Charts and Hyperlink options.
9. Preparing a Presentation about your Department with animation effects.

MS ACCESS

10. Preparing a Payroll for an Employee of an organization with the following Details:
Employee id, Employee name, Date of Birth, Department, Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
11. Creating a form for invoice and display the following information:
Price, Quantity and other Descriptions for five products.
12. Generating multiple Reports for the "PRODUCT" database.

15UVE101	VALUE EDUCATION I: YOGA மனவளக்கலையோகா	SEMESTER - I
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Total Hours: 30

CONTENTS

UNIT - I (6 Hours) YOGA AND PHYSICAL HEALTH

- 1:1 Physical Structure-Three bodies- Five limitations
- 1:2 Simplified Physical Exercises - Hand Exercises - Leg Exercises- Breathing Exercises - eye Exercises - Kapalapathi
- 1:3 Maharasanas 1-2- massages - acu-puncture - Relaxation
- 1:4 Yogasanas-Suriya Namaskar - Padamasana -Vajrasanas - Chakrasanas (Side) - Viruchasanas -Yoga muthra -Patchimothasanas-Ustrasanas-Vakkarasanas Salabasanas.

UNIT - II (6 Hours) ART OF NURTURING THE LIFE FORCE AND MIND

- 2:1 Maintaining the youthfulness - postponing the ageing process
- 2:2 Sex and spirituality- significance of sexual vital fluid - Married Life-Chastity.
- 2:3 Ten Stages of Mind
- 2:4 Mental Frequency - Methods for Concentration

UNIT - III (6 Hours) SUBLIMATION

- 3:1 Purpose and Philosophy of life
- 3:2 Introspection - Analysis of Thought
- 3:3 Moralization of Desires
- 3:4 Neutralization of Anger

UNIT - IV (6 Hours) HUMAN RESOURCESDEVELOPMENT

- 4:1 Eradication of worries
- 4:2 Benefits of Blessings
- 4:3 Greatness of Friendship
- 4:4 Individual Peace and World Peace

UNIT - V

(6 Hours)

LAWOF NATURE

5:1 Unified Force – Cause and Effect System

5:2 Purity of thought and Deed and Genetic Centre

5:3 Love and Compassion

5:4 Cultural Education –Five fold Culture

TEXT BOOK:

1. Manavalakalai Yoga – World Community Service Center
VethathiriPathippagam,
156, Gandhij Road, Erode – 638 001.
PH: 0424 – 2263845.

REFERENCE BOOKS:

1. Yoga for Modern Age
2. Journey of Consciousness
2. Simplified Physical Exercises – World Community Service Center
VethathiriPathippagam,
156, Gandhij Road, Erode – 638 001.
PH: 0424 – 2263845.

15UCCM201	CORE III: FINANCIAL ACCOUNTING	SEMESTER - II
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Total Hours: 50

Note: *Distribution of Marks: Problems 80% and Theory 20%*

OBJECTIVES:

1. To enable the students to understand the accounting aspects of finance in business.
2. To understand different kind of company form of accounts.

CONTENTS

UNIT - I (10 Hours)

Branch Accounts - Dependent Branches - Features - Cost Price and Invoice Price - Debtors System - Stock and Debtors System - Final Accounts System. Departmental Accounts - Advantages - Basis of Apportionment - Inter-departmental Transfer.

UNIT - II (10 Hours)

Hire Purchase System - Difference between Hire Purchase System and Installment System - Calculation of Interest - Accounting Procedure - Default and Repossession of Stock - Partial Repossession and Complete Repossession.

UNIT - III (10 Hours)

Partnership Accounts - Rules Applicable in absence of Partnership Deed - Capital Accounts - Fixed and Floating Capital Method - Past Adjustments and Guarantees.

UNIT - IV (10 Hours)

Admission of a Partner - Calculation of Ratios - Calculation of Goodwill - Retirement - Retirement cum Admission - Death of a Partner - Revaluation of Assets and Liabilities.

UNIT - V (10 Hours)

Dissolution - Methods of Dissolution - Settlement of Accounts - Insolvency of a Partner - Garner Vs. Murray - Piecemeal Distribution Method - Maximum Loss Method.

TEXT BOOK:

1. *Reddy, T.S. and Murthy, A.* 2012. **Financial Accounting**. [Sixth Revised Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P. and Narang, K.L.* 2005. **Financial Accounting**. [Fifth Edition]. Kalyani Publishers, Ludhiana.
2. *Gupta, R.L. and Gupta, V.K.* 2007. **Financial Accounting**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
3. *Shukla, M.C. and Grewal, T.S.* 2007. **Advanced Accountancy**. [Fifth Edition]. S.Chand & Co., New Delhi.

15UCCM202	CORE IV: ACCOUNTING PACKAGE	SEMESTER - II
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Total Hours: 50

OBJECTIVES:

On completion of the course the student shall have the knowledge on:

1. Tally Package and its concepts.
2. Enable to use package for wide range of Business Applications.

CONTENTS

UNIT I (10 Hours)

Introduction to Tally: Features of Tally 9 - Advanced Features of Tally 9 - Installation Procedure of Tally 9 - Starting Tally 9 - Components of Gateway of Tally - Creating Company - **Important Features of Tally:** Backup in Tally - Restoring Data in Tally - Email in Tally.

UNIT II (10 Hours)

Groups, Ledgers, Vouchers and Orders: Introducing Groups - Introducing Ledgers - Introducing Vouchers - Purchase Orders - Sales Order - Invoices.

UNIT - III (10 Hours)

Reports in Tally: Balance Sheet - Profit & Loss A/c - The Stock Summary Report - Ratio Analysis - Trial Balance - Day Book.

UNIT -IV (10 Hours)

Payroll: Enabling Payroll in Tally - Pay Heads - Employee Groups - Employees - Salary Details - Units (Work) - Attendance/Production Type - Voucher Types - Payroll Vouchers - Attendance Vouchers - Payroll Reports - Salary Disbursement - Payroll Register Reports.

UNIT -V (10 Hours)

Taxation: Indian Tax Structure - TDS (Tax Deducted at Source) in Tally 9 - TCS in Tally 9 - TDS - Creating Tax Ledger - TDS Vouchers - Printing a TDS Challan - TDS Reports in Tally 9 - TCS in Tally - Printing a TCS Challan - TCS Reports in Tally 9 - Computing VAT in Tally - VAT Classification - VAT Vouchers and Transactions - VAT Reports in Tally 9 - Service Tax Accounting.

TEXT BOOK:

1. *Kogent Solutions Inc.* 2010. **TALLY 9 IN SIMPLE STEPS.** [Reprint Edition]. Dreamtech Press, New Delhi.

REFERENCE BOOK:

1. *Asok Nadhani, K and Kisor Nadhani K.* 2010. **IMPLEMENTING TALLY 9.** [First Edition Reprinted]. BPB Publications, India.

15UCCA201	ALLIED II: INDIAN ECONOMY	SEMESTER - II
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Total Hours: 50

OBJECTIVES:

1. To comprehend the significance of economic environment of the country.
2. To understand the role of agriculture and industry in economic development of India.

CONTENTS

UNIT - I (10 Hours)

Indian Economy and Development - Under Development - Criteria - Characteristics - Determinants of Development and Growth - Obstacles to Economic Development - Concept of Development - Economic Development Vs. Economic Growth - Stages of Economic Development - Rostow's Stages of Economic Growth.

UNIT - II (10 Hours)

National Income: Definition - Methods and Difficulties in the Calculation of National Income - Per Capita Income - GDP - Inflation - Characteristics - Causes - Effects - Control of Inflation.

UNIT - III (10 Hours)

Agriculture and Economic Development: Role of Agriculture in Economic Development - Distinction between Agriculture and Industry - Problems of Agriculture - Causes for Low Productivity in Agriculture - Green Revolution.

UNIT - IV (10 Hours)

Industries and Economic Development: Role of Industrialization - Effects of Industrialization. Small Scale Industries and Technologies - Role of SSI in Indian Economy - Problems of SSI - Measures to develop SSI - Role of Technologies in Industrial Development. Multi-National Companies - Causes for the Dominance - Benefits - Role of MNCs in Economic Development - Evils of MNCs.

UNIT - V (10 Hours)

Foreign Trade and Economic Development: Evolution - Importance of Foreign Trade and Economic Development - Liberalization - Privatization - Globalisation - WTO: Objectives - Functions - Impact of WTO - GATT: Objectives - Principles - Evaluation. TRIMS - Restrictions - Features - TRIPs.

TEXT BOOK:

1. *Sankaran, S.* 2014. **Indian Economy** [Thirteenth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Raddar Dutt and Sundaram, K.P.M.* 2010. **Indian Economy** [Ninth Edition]. S.Chand & Co. Ltd., New Delhi.
2. *Dhingra, I.C.* 2010. **Indian Economy**. [Twenty Fifth Edition]. S.Chand & Sons, New Delhi.
3. *Jain, P.C.* 2005. **Indian Economic Problems**. [First Edition]. Kalyani Publishers, Ludhiana.

15UCCMP201	CORE PRACTICAL-II: ACCOUNTING PACKAGE	SEMESTER - II
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LIST OF PRACTICAL:

1. **Company Information**
 - a. Company creation
 - b. Select company
 - c. Shut Company
 - d. Alter Company
 - e. Split Company data
 - f. Backup and Restore

2. **Gateway of Tally**
 - a. Accounts info
 - i) Groups
 - ii) Ledgers
 - iii) Vouchers Types
 - b. Inventory info
 - i) Stock Group
 - ii) Stock Category
 - iii) Stock item
 - iv) Unit of Measures
 - v) Godown
 - c. Accounting Vouchers
 - d. Inventory Vouchers

3. **Display**
 - a. Trial Balance
 - b. Day Book
 - c. Accounts Book
 - d. Statement of Accounts
 - e. Inventory Books
 - f. Statement of Inventory

4. **Statutory and Taxation**
 - a. Tax Deducted at Source (TDS)
 - b. Tax Collected at Source (TCS)
 - c. Service Tax (ST)
 - d. Value Added Tax (VAT)

15UVE201	VALUE EDUCATION II: ENVIRONMENTAL STUDIES	SEMESTER - II
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Total Hours: 30

CONTENTS

UNIT - I (6 Hours)

Environment - Definition - Scope - Structure and function of ecosystems - producers, consumers and decomposers - Energy flow in the ecosystem- Ecological succession- food chain, food webs and ecological pyramids - Concept of sustainable development.

UNIT - II (6 Hours)

Natural resources: Renewable - air, water, soil, land and wildlife resources. Non-renewable - Mineral coal, oil and gas. Environmental problems related to the extraction and use of natural resources.

UNIT - III (6 Hours)

Biodiversity- Definition- Values- Consumption use, productive social, ethical, aesthetic and option values threats to bio diversity - hotspots of bio diversity- conservation of bio- diversity: in-situ Ex-situ. Bio-wealth - National and Global level.

UNIT - IV (6 Hours)

Environmental Pollution: Definition - causes, effects and mitigation measures- Air pollution, Water pollution, Soil pollution, Noise pollution, Thermal pollution- Nuclear hazards - Solid wastes acid rain-Climate change and global warming environmental laws and regulations in India- Earth summit.

UNIT - V (6 Hours)

Population and environment - Population explosion - Environment and human health - HIV/AIDS - Women and Child welfare - Resettlement and Rehabilitation of people, Role of information technology in environmental health - Environmental awareness.

TEXTBOOK:

1. Department of Biochemistry. Environmental Studies (Study Material). Published by K.S.Rangasamy College of Arts & Science (Autonomous). Tiruchengode

REFERENCE BOOK:

1. Erach Bharucha. 2005. **Textbook of Environmental studies**. Universities press. PVT. Ltd.

15UCCM301	CORE V: COMPANY ACCOUNTS	SEMESTER - III
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Total Hours: 50

Note: *Distribution - Problem 80% and Theory 20%*

OBJECTIVES:

1. To understand the basic concepts of corporate accounting procedures.
2. To provide skills required to present accounting information in an easily digestible way even to a lay men.

CONTENTS

UNIT - I (10 Hours)

Shares - Kinds of Shares - Issue of Equity Shares - Under Subscription and Over Subscription - Calls-in-Arrear and Calls-in-Advance - Issue of Shares at Premium and at Discount - Forfeiture and Re-issue.

UNIT - II (10 Hours)

Preference Shares - Kinds of Preference Shares - Revenue Profit and Capital Profit - Calculation of Capital Redemption Reserve - Redemption at Premium, Par and Discount - Issue and Redemption of Preference Shares.

UNIT - III (10 Hours)

Debentures - Classifications - Differences between Debentures and Shares - Issue of Debentures - Redemption of Debentures - Methods of Redemption: On Specified Due Date, By Conversion, Sinking Fund Method and Insurance Policy Method.

UNIT - IV (10 Hours)

Underwriting Shares - Underwriting Commission - Types of Underwriting - Marked and Un-Marked Application - Determining the Liabilities of Underwriter - Valuation of Goodwill - Methods of Valuation - Average Profit Method - Super Profit Method - Annuity Method - Capitalization Method - Valuation of Shares - Net Assets Method - Yield Method - Fair Value Method.

UNIT - V (10 Hours)

Profits Prior to Incorporation - Methods of Basis for Ascertaining Profits or Loss Prior to Incorporation - Time Ratio - Sales Ratio - Apportionment of Expenses - Actual and Allocation of Expenses - Calculation of Managerial Remuneration - Final Accounts of Companies.

TEXT BOOK:

1. *Reddy, T.S. and Murthy, A.* 2014. **Corporate Accounting**. [Sixth Revised Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P and Narang, K.L.* 2007. **Advanced Accountancy**. [Tenth Edition]. Kalyani Publishers, Mumbai.
2. *Guptha, R.L. and Radhaswamy, M.* 2008. **Advanced Accountancy**. [Fourth Edition]. Margham Publications, Chennai.
3. *Shukla, M.C and Grewal, T.S.* 2006. **Advanced Accountancy**. [Fifth Edition]. S.Chand & Co., New Delhi.

15UCCM302	CORE VI: BUSINESS MANAGEMENT	SEMESTER - III
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Total Hours: 50

OBJECTIVES:

1. To impart students skills required to become a successful manager
2. To impart the skills required to run a business

CONTENTS

UNIT - I (10 Hours)

Introduction to Management - Meaning - Nature - Functions - Principles of Management - Contribution by Henry Fayol - Scientific Management of F.W.Taylor - Principles of Scientific Management.

UNIT - II (10 Hours)

Planning - Nature - Importance - Process of Planning - Types of Plans - Objectives, Policies, Procedures, Strategies and Programs - Obstacles of Effective Planning - Decision Making - Steps - Types - Problems in Decision Making.

UNIT - III (10 Hours)

Organizing - Nature and Importance - Principles of Organization - Organizational Structure - Organizational Charts and Manuals - Delegation and Decentralization - Departmentisation - Span of Management.

UNIT - IV (10 Hours)

Directing - Nature - Need and Significance - Principles of Direction - Motivation - Motivation Theory - Maslow's Hierarchy of Needs Theory - McGregor Theory (XY) - Leadership - Definition - Qualities of Leadership - Types of Leadership.

UNIT - V (10 Hours)

Coordination - Meaning - Nature and Importance - Controlling - Nature - Process - Importance and Shortcomings - Principles of Control - Control Techniques - Budgets - Traditional and Modern Techniques - CPM, PERT and Balanced Score Card.

TEXT BOOK:

1. *Dinkar Pagare*. 2009. **Business Management**. [First Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Gupta, C.B. 2008. **Business Management.** [Fourth Edition]. Sultan Chand & Sons, New Delhi.*
2. *Prasad, L.M. 2008. **Principles of Management.** [Second Edition]. Sultan Chand & Sons, New Delhi.*
3. *Chandan, D. 2007. **Management Concepts.** [Fourth Edition]. Himalaya Publications, Mumbai.*

15UCCM303	CORE VII: VISUAL BASIC	SEMESTER - III
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Total Hours: 50

OBJECTIVE:

On completion of the course the students shall have knowledge on:

1. Concepts of Visual Basic.
2. Developing Commercial Application.

CONTENTS

UNIT I (10 Hours)

Welcome to Visual Basic (VB): What is Visual Basic? - Features of Visual Basic - Visual Basic Editions - The Visual Basic Philosophy - Developing an Application. **Creating an Application:** The Tool box - Project Explorer - The Properties Window - The Form window- Understanding the Projects - What does Visual Basic 6 have for you to create application?. **Second look at IDE, Forms and controls:** The form - Working with a Control - Opening the Code Window. **Variables in Visual Basic:** What is a Variable?

UNIT II (10 Hours)

Writing Code in Visual Basic: The Code window - The Anatomy of a Procedure - Editor Features - The For ...Next Statement - The Decision Maker...If- The loop - The While loop -Select Case...End Select. **Working with Files:** Visual Basic File system Control - Types of files - Working with Files: What is a record- Opening a Sequential File- Closing a File- Reading a File- Reading a File with Variable-Length Records - Writing to a Text file - Writing Data to Fixed-Length Records - Random Access Files - Declaring a UDT - Writing to a Random file - Binary Files - Reading from a Binary File.

UNIT III (12 Hours)

Menus: Building the User Interface. The First Step - All about Menus. **Multiple Document Interface Applications:** Why MDI Forms? - Loading MDI forms and Child forms - The Active Form Property. **Debugging Tips:** Objectives - Debugging methods. **The Common Dialog Control. Introduction to Databases:** Why Databases? - Which Database?. **Working with the Data control:** The Data Control - The Bound Controls - Caution - Coding - The DBGrid Control.

UNIT IV (10 Hours)

Data Access Objects: The Jet Database Engine - Functions of the Jet Database engine - SQL - The DAO Object Model - Creating a Database -Creating a Table - Creating Fields in your Database - Arranging your code - Adding a Record -

Updating the Record – Editing a Record – Record Set Types – Creating different types of Record Sets – The find method – Using multiple tables. **ActiveX Data Objects:** Why ADO? – Establishing a Reference – Updating the Data in the Data Source – What is a Cursor.

UNIT V

(8 Hours)

Crystal and Data Reports: Data Reports. **ActiveX:** What is ActiveX? – Why ActiveX – Registering an ActiveX Control. **Developing an Application:** Defining the Problem.

TEXT BOOK:

1. *Mohammed Azam. 2005. Programming with Visual Basic 6.0.* [Second Reprint 2005]. Vikas Publishing House Pvt. Limited, New Delhi.

REFERENCE BOOKS:

1. *Gary Cornell. 1999. Visual Basic 6 from the Ground Up.* [Thirty First Reprint 2010]. Tata McGraw Hill Publishing Ltd., New Delhi.
2. *Evangelos Petroustos. 1998. Mastering Visual Basic 6.* [First Indian Edition]. BPB Publications, New Delhi.
3. *Koop Ed, Anne Prince and Joel Murach. 1999. Murach's Visual Basic 6.* [First Indian Edition]. BPB Publications, New Delhi.

15UMACCA301/ 15UMACOA301	ALLIED III: BUSINESS MATHEMATICS AND OPERATIONS RESEARCH	SEMESTER - III
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Total Hours: 40

Note: The distribution of questions between problems and theory is 80% and 20% respectively.

OBJECTIVES:

1. To provide skill of converting business problems into mathematical problems.
2. To impart knowledge on mathematical tools to solve problems.

CONTENTS

UNIT - I (8 Hours)

Matrix: Definitions - Operations on Matrix - Determinant of Matrix. Inverse of a Matrix (Adjoint Method Only) - Solving of Linear Equations by Cramer's rule.

UNIT - II (8 Hours)

Sequences and Series: Arithmetic Progression and Geometric Progression - Simple Compound Interest - Annuity Problems.

UNIT - III (8 Hours)

Linear Programming: Formulation of L.P.P. - Solution of L.P.P. - Graphical Method - Simplex Method involving slack variables only.

UNIT - IV (8 Hours)

Transportation Problem: North West Corner Method - Matrix Minima Method - MODI Method.

UNIT - V (8 Hours)

Assignment Problem: Introduction and Definition - Balanced and Unbalanced Assignment Problems - Solution of Assignment Problem (Hungarian Method) - Problems.

TEXT BOOKS:

1. *Vittal, P.R.* 2008. **Business Mathematics and Statistics** [Fifth Edition]. Margham Publications, Chennai (Unit I & II).

2. *Gupta, P.K. and Man Mohan.* 2009. **Problems in Operations Research.** [Twelfth Edition]. Sultan Chand and Sons, New Delhi (Unit III to V).

REFERENCE BOOKS:

1. *Sancheti, D.C. and Kapoor V.K.* 2011. **Business Mathematics.** [Eleventh Edition]. Sultan Chand and Sons, New Delhi.
2. *Kapoor V.K.* 2011. **Problems and Solutions in Operations Research.** [Fifth Edition]. Sultan Chand and Sons, New Delhi.

15UBACCA301/ 15UBATFA301	ALLIED III: ENTREPRENEURIAL DEVELOPMENT	SEMESTER - III
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Total Hours: 45

OBJECTIVES:

1. The course aims to prepare a ground where the students view entrepreneurship as an attractive career option.
2. It enables the students to know the process involved in entrepreneurship.

CONTENTS

UNIT - I (9 Hours)

Introduction to Entrepreneurship: Meaning, Functions, Types, Qualities of Entrepreneurs - Women Entrepreneurs - Role of entrepreneur in economic development.

UNIT - II (9 Hours)

Idea Generation - Opportunity Evaluation - Venture Life cycle - Venture capitalist.

UNIT - III (9 Hours)

Business Organizations - Types: Sole Proprietorship, Partnership, Co-operative Society and Joint Stock Company - EDP: Objectives, Phases of EDP.

UNIT - IV (9 Hours)

Environmental Factors influencing entrepreneurship - Business Model - Elements of a Business Plan - Preparation of Business Plan.

UNIT - V (9 Hours)

Institutional Finance to Entrepreneurs - Role of TIIC, SIDBI and Commercial Banks - Incentives and Subsidies to Entrepreneurs - Role of DIC, MSME, SIDCO and NSIC.

TEXT BOOK:

1. *Gupta, C.B. and Srinivasan, N. P.* 2009. **Entrepreneurial Development** [Third Edition], Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Khanka, S.S.* 2009. **Entrepreneurial Development**. [Ninth Edition]. S. Chand & Co., Ltd., New Delhi.
2. *Vasanth Desai,* 2007. **Dynamics of Entrepreneurial Development and Management**. [First Edition]. Himalaya Publishing House, New Delhi.
3. *Saravanavel, P.* 1997. **Entrepreneurship Development**. [Second Edition]. Ess Pee Publishing House, Chennai.

15UCCMP301	CORE PRACTICAL III : VISUAL BASIC	SEMESTER - III
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LIST OF PRACTICAL:

1. Designing a form for new Demand Draft.
2. Designing an application for Bank pass book generation.
3. Developing an application for Income Tax calculation.
4. Developing an application for Invoice preparation.
5. Program for calculating Simple and Compound interest.
6. Developing an application for creating a Cost sheet for a company.
7. Developing an application for maintaining Profit and Loss account.
8. Developing an application for Purchase and Sales order system using MDI form.
9. Designing a Customer profile for Insurance Company using Data Control.
10. Preparing a Payroll Application for an Organization using Data Access Objects (DAO).
11. Developing an application for Deposit and Withdrawal in a Bank using ActiveX Data Objects (ADO) with necessary reports.
12. Developing an application for Balance sheet using Data Control with necessary reports.

15UCCSBC301	SBC I: BANKING LAW	SEMESTER - III
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Total Hours: 30

OBJECTIVES:

1. To impart the knowledge of banking to become a successful banker.
2. To make the students to understand the banking practices.

CONTENTS

UNIT - I (6 Hours)
Introduction - Origin of Banking - Definition - Banker and Customer Relationship - General and Special - Types of Customers - Types of Deposits - Origin and Growth of Commercial Banks in India.

UNIT - II (6 Hours)
Cheque: Meaning - Characteristics - Essential features. Crossing: Meaning - Types of Crossing - Importance. Endorsement: Meaning - Definition - Types - Rules.

UNIT - III (6 Hours)
Paying Banker: Meaning - Payment of Cheque - Precautions of Paying Banker - Refusal for Payment - Duties - Statutory Protection - Payment in Due course.

UNIT - IV (6 Hours)
Collecting Banker: Meaning - Precautions of collecting banker - Duties - Statutory Protection - Consequence of Negligence - Responsibility of Collecting Banker.

UNIT - V (6 Hours)
Electronic Banking - Meaning - Benefits - Internet Banking - Home Banking - Mobile Banking - Virtual Banking - E-Payments - RTGS - NEFT - ATM - Biometric Cards - Debit, Credit, Smart Cards and ECS - E-Money - Electronic Purse - Digital Cash.

TEXT BOOK:

1. *Rajesh, R. and Sivagnanasithi, T.* 2009. **Banking Theory Law & Practice.** [First Edition] Tata McGraw-Hill Publishing Company Limited, New Delhi.

REFERENCE BOOKS:

1. *Natarajan, S and Parameswaran, R* 2009. **Indian Banking**. [Fourth Edition]. S.Chand & Company, New Delhi.
2. *Nirmala Prasad and Chandra Das*. 2008. **Banking & Financial System**. [Fourth Edition] Himalaya Publishers. New Delhi.
3. *Sundaram, K.P.M and Sundaram, E.N.* 2008. **Modern Banking**. [Fourth Edition] S.Chand & Company, New Delhi.

15ULS301	CAREER COMPETENCY SKILLS I	SEMESTER - III
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Total Hours: 15

OBJECTIVE:

To enhance employability skills and to develop career competency.

CONTENT

UNIT - I (3 Hours)

Speed Maths: Squaring of Numbers - Multiplication of Numbers - Finding Square Roots - Finding Cube Roots - HCF, LCM - Decimals - - Averages - Powers and Roots.

UNIT - II (3 Hours)

Problems on ages- Ratio and proportion- Chain rule-Percentages- Simple and Compound Interest.

UNIT - III (3 Hours)

Time and Work- Time and Distance- Problems on Trains.

UNIT - IV (3 Hours)

Analogies - Sentence Formation - Sentence Completion - Sentence Correction - Idioms & Phrases - Jumbled Sentences-- Reading Comprehension -Deriving conclusions.

UNIT - V (3 Hours)

Tenses- Articles and Preposition - Change of Voice - Change of Speech - Synonyms & Antonyms - Phrasal Verbs-One Word Substitution- Odd Man Out - Spelling & Punctuation.

15UCCM401	CORE VIII: ADVANCED COMPANY ACCOUNTS	SEMESTER - IV
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Total Hours: 50

Note: *Distribution of Marks: Problems 80% and Theory 20%*

OBJECTIVES:

1. To make the student expert regarding corporate accounting practices.
2. To impart skills required to present accounting information in an easily digestible way.

CONTENTS

UNIT - I (10 Hours)

Amalgamation, Absorption and External Reconstruction - Meaning - Differences - Types of Amalgamation - Calculation of Purchase Consideration - Lump Sum Method, Net Asset Method, Net Payment Method - Intrinsic Value Method - Application of Accounting Standard to Prepare the Accounts - Introduction to IFRS.

UNIT - II (10 Hours)

Alteration of Share Capital: Internal Re-construction - Meaning - Difference between Internal and External Reconstruction - Kinds of Alteration - Capital Reduction - Journal - Consolidated New Balance Sheet - Liquidators' Final Statement of Accounts.

UNIT - III (10 Hours)

Accounts of Banking Companies (New Forms) - Legal Requirements for Preparation of Banking Companies Accounts - Rebate on Bills Discounted and Earned - Preparation of Profit and Loss Account and Balance Sheet.

UNIT - IV (10 Hours)

Insurance Companies - Life Insurance - Preparation of Valuation Balance Sheet - Preparation of Revenue Account - Fire and Marine Insurance - Preparation of Revenue Account and Profit and Loss Account.

UNIT - V (10 Hours)

Accounts of Holding Companies - Calculation of Ratios - Calculation of Minority Interest - Calculation of Cost of Control or Goodwill - Revenue Profit and Capital Profit - Unrealised Profit on Stock - Mutual Obligations - Preparation of Consolidated Balance Sheet (Excluding Inter Company Holdings).

TEXT BOOK:

1. *Reddy, T.S and Murthy, A.* 2014. **Corporate Accounting.** [Seventh Revised Edition] Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P. and Narang, K.L.* 2009. **Advanced Accountancy.** [Seventh Edition]. Kalyani Publisher, Chennai
2. *Gupta, R.L. and Radhaswamy,* 2009. **Advanced Accountancy.** [Fifteenth Edition] Margham Publications, Delhi.
3. *Shukla, M.C. and Grewal, T.S.* 2006. **Advanced Accountancy.** [Twelfth Edition] S.Chand & Company, New Delhi.

15UCCM402	CORE IX: BUSINESS LAW	SEMESTER - IV
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Total Hours: 50

OBJECTIVES:

1. To enable the students to know the basic concepts of law in business.
2. To apply the knowledge of law to sort out the problems arising in real life business.

CONTENTS

UNIT - I (10 Hours)

Business Law - Meaning - Sources of Business Law - The Indian Contract Act 1872 - Contract - Agreement - Formation of Contract - Classification of Contract - Essential Elements of a Valid Contract - Offer - Kinds of Offer - Revocation of Offer - Acceptance - Rules regarding Acceptance - Consideration - Rules regarding Consideration - Kinds of Consideration.

UNIT - II (10 Hours)

Contractual Capacity - Incompetents - Minor - Unsound Mind - Disqualified by Law - Free Consent - Coercion - Undue Influence- Fraud - Misrepresentation - Mistake - Legality of Object - Void Agreement - Performance of Contract.

UNIT - III (10 Hours)

Discharge of Contract - Modes of Discharge - Performance of Contract - Mutual Consent - Impossibility of Performance - Operation of Law - Lapse of Time - Breach of Contract -Remedies for Breach - Special Contract - Bailment, Indemnity and Guarantee.

UNIT - IV (10 Hours)

Agency - Creation of Agency - Kinds of Agents - Difference between Subagent and Substitute Agent - Rights and Duties of Principal and Agent - Liabilities of Agent - Termination of Agency.

UNIT - V (10 Hours)

Sale of Goods Act - Sale and Agreement to Sell - Conditions and Warranties - Transfer of Property - Transfer of Title - Performance - Auction Sale - Rules relating to Delivery of Goods - Unpaid Seller - Rights of Unpaid Seller.

TEXT BOOK:

1. *Kapoor, N.D.* 2006. **Business Law**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Kuchal, M.C.* 2008. **Commercial Law**. [First Edition]. Kalyani Publishers, Ludhiana.
2. *Shukla, M.C.* 2005. **Commercial Law**. [Third Edition]. S.Chand & Company, New Delhi.
3. *Aswathappa, K. Raghavendra, H.N. and Ramchandra, K.* 2008. **Business Law**. [Second Edition]. Himalaya Publishing House, Mumbai.

15UCCM403	CORE X: DATABASE MANAGEMENT SYSTEMS	SEMESTER - IV
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Total Hours: 50

OBJECTIVE:

On completion of the course the students shall have knowledge on:

1. Basics of Database Concepts.
2. Data Normalization.
3. Structured Query Language.

CONTENTS

UNIT I

(10 Hours)

Introduction to Database Management Systems: Information - Data and Data Management - File-based Data Management - Database Systems - Organization of a database - Characteristics of data in a database - Database Management Systems (DBMS) - Functions of DBMS - Components of a DBMS - Data Dictionary - Database Users. **Database Architecture and Design:** Introduction-Database Architecture - Data Abstraction - ANSI/SPARC architecture - Physical and logical Data Independence - Database Languages - Database Design - Design Constraints.

UNIT II

(10 Hours)

Data Models: Introduction - Conceptual, Physical and Logical Database Models - Database relationships - Hierarchical Model - Network Model - Relational Model - E-R Model - Object Oriented Model - Object Relational Model. **Entity - Relationship Modeling:** Introduction - E-R Model - Components of an E-R Model - E-R Diagram Conventions - Relationships - Composite Entities - Entity List - ER Diagrams(ERDs) - E-R Modeling Symbols. **Enhanced Entity-Relationship (EER) Model:** Introduction - Super Class and Subclass Entity types - Attribute Inheritance - Specialization - Generalization.

UNIT III

(10 Hours)

Relational Database Management Systems (RDBMS): Introduction - RDBMS Terminology - The Relational Data Structure - Relational Data Manipulation - Codd's Rules. **Relational Data Integrity and Database Constraints:** Introduction - Integrity Constraints. **Data Normalization:** Introduction-Pitfalls in Relational Database Design - Decomposition-Functional dependencies - Normalization - Keys - Relationships - First Normal Form(1NF) - Second Normal Form(2NF) - Third Normal Form(3NF) - Boyce - Codd Normal Form(BCNF) - Fourth Normal Form(4NF) - Fifth Normal Form(5NF) - Lossless-Join Dependency - Domain Key Normal Form(DKNF) - Denormalization.

UNIT IV

(10 Hours)

Relational Algebra: Introduction - Relational Algebraic Operations - Update Operations. **Relational Calculus:** Introduction - Tuple Relational Calculus - Domain Relational Calculus. **Structured Query Language (SQL):** Introduction - Characteristics of SQL - Advantages of SQL - Types of SQL Commands - SQL operators - Arithmetic Operators - Comparison Operators - Logical Operators - Set Operators - Operator Precedence. **Tables, Views and Indexes:** Tables - Views. **Insert, Update and Delete operations:** Insert Statement - Bulk Inserts of Data - Update Statement - Delete statement. **Queries and Sub queries:** Queries - Sub Queries. **Aggregate Functions:** Introduction - General rules - Count () and Count (*) - Sum () - Average () - Max () & Min (). **Joins and Unions.**

UNIT - V

(10 Hours)

Database Security: Introduction - Database Environment - Data Security Risks - Dimensions of Database Security - Data Security Requirements - Database Users - Protecting the Data within the Database - Granting and Revoking Privileges and Roles - Data Encryption - Database Integrity - System Availability - Network Securities - Authenticating Users to the Database - Security Auditing. **Transaction Management and Concurrency Control:** Introduction - **Transactions** - Transaction Properties (ACID Properties) - Database Structure - Transaction States - Concurrency Control - Serializability - Recoverability - Concurrency Control Schemes - Transaction Management in SQL - Transactions and Recovery - User Defined Transactions - The COMMIT Command - The ROLLBACK Command - The SAVEPOINT Command. **Backup and Recovery:** Introduction - Database Backups - Causes of Failures - Why plan Backups - Hardware Protection and Redundancy - Transaction Logs - Importance of Backups - Database Recovery - Data Storage - Data Access - Recovery and Atomicity - Recovery Concepts and Terminology - Recovery Facilities - Recovery Techniques.

TEXT BOOK:

1. Alexis Leon and Mathews Leon .2006. **Essentials of Database Management Systems.** [First Edition]. Vijay Nicole Publications. Chennai.

REFERENCE BOOKS:

1. Abraham Silberschatz, Henry F.Korth and Sudharsan.S.2006. **Database System Concepts.** [Fifth Edition]. Tata McGraw Hill. New Delhi.
2. Raghu Ramakrishnan and Johannes Gehrke. 2003. **Database Management Systems.** [Third Edition]. Tata McGraw Hill. New Delhi.
3. RameZ Elmasri and Shamkant Navathe.B.2003. **Fundamentals of Database Systems.** [Fifth Edition]. Pearson Education. New Delhi.

15UMACCA401/ 15UMACOA401	ALLIED IV: BUSINESS STATISTICS	SEMESTER - IV
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Total Hours: 40

OBJECTIVE:

1. To provide knowledge on statistical techniques used for decision making in business.

CONTENTS

UNIT - I (8 Hours)

Introduction - Collection and Tabulation of Statistical Data - Frequency Distribution - Measures of Central Tendency: Mean, Median, Mode.

UNIT - II (8 Hours)

Measures of Dispersion: Range, Mean Deviation, Standard Deviation - Measures of Skewness: Karl Pearson Co-efficient of Skewness.

UNIT - III (8Hours)

Correlation: Meaning and Definition - Types of Correlation - Scatter Diagram - Karl Pearson's Co-efficient of Correlation - Spearman Rank Correlation Co-efficient - Simple Regression Analysis - Regression Equations - Properties of Correlation Co-efficient and Regression Co-efficient.

UNIT - IV (8 Hours)

Index Numbers: Definition - Uses - Problems - Simple and Weighted Index Numbers - Chain and Fixed Base Index - Cost of Living Index Numbers.

UNIT - V (8 Hours)

Analysis of Time Series: Definition - Components of Time Series - Uses - Measures of Secular Trend - Measures of Seasonal Variations (Method of Simple Average only).

TEXT BOOK:

1. Pillai, R.S.N. and Bagavathi, V. 2010. **Statistics**. [Seventh Edition]. S.Chand and Company Ltd., New Delhi.

REFERENCE BOOKS:

1. Gupta, S.C. and Kapoor, V.K. 2009. **Fundamentals of Mathematical Statistics** [Eleventh Edition]. S.Chand and Sons, New Delhi.
2. Gupta, S.P. 2008. **Statistical Methods**. [Thirty Seventh Edition]. Sultan Chand and Sons, New Delhi.

15UBACCA401	ALLIED IV : HUMAN RESOURCE MANAGEMENT	SEMESTER- IV
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Total Hours: 45

OBJECTIVE:

1. The students would be able to understand the concepts and principles of Human Resource Management.

CONTENTS

UNIT - I (9 Hours)

Introduction - Meaning and Definition, Nature, Evolution, Scope, objectives and Importance of HRM - Role and Qualities of a good HR manager - Functions of HRM.

UNIT - II (9 Hours)

Human Resources Planning and Policies - Nature, Importance and objectives of HR Planning - Process of HR Planning - HR planning techniques - HRM Policies - Need, Type and Scope of HRM Policies.

UNIT - III (9 Hours)

Recruitment and Selection - Sources of Recruitment - Difference between recruitment and selection - Selection process - screening of applicants - Tests - Interview - Types of interview - Process of conducting interview - Checking of references - Medical examination - Final selection - Placement - Induction.

UNIT - IV (9 Hours)

Training and Development - Need - Importance of Training - Types of Training - Methods of Training - Evaluation of Training - Management Development - Importance - Methods of conducting MDPs.

UNIT - V (9 Hours)

Performance Appraisal - Need - Process - Techniques. Promotion, Transfer, Termination - Promotional policies - Merit Vs Seniority - Transfer - Objectives of Transfer - Types of Transfers - Termination of Services - Employee attrition - Factors responsible for Attrition, Dismissal, Discharge, Voluntary Retirement Schemes.

TEXT BOOK:

1. *Subba Rao, P.* 2014. **Essentials of Human Resource Management and Industrial Relations.** [Tenth Edition]. Himalaya Publishing House, New Delhi.

REFERENCE BOOKS:

1. *Jaishankar, K.* 2004. **Human Resources Management.** [First Edition]. Margham Publications, Chennai.
2. *Mamoria, C.B.* 2007. **Personnel Management.** [Second Edition]. Himalaya Publishing House, New Delhi.
3. *Aswathappa, K.* 2010. **Human Resources and Personnel Management.** [Third Edition]. Tata McGraw Hill Publishing House, New Delhi.

15UCCMP401	CORE PRACTICAL IV: RDBMS PACKAGE	SEMESTER - IV
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LIST OF PRACTICAL:

1. Create and Altering table
 - a. Creating a table for Patient Details.
 - b. Altering the table structure to add new column.
 - c. Increasing the Size of the column.
 - d. Deleting and renaming the column.
 - e. View table structure.
2. Integrity Constraints
 - a. Creating a table to store Account Holder details and Transaction details in the bank.
 - b. Defining primary key and referential Constraint while creating a table and check whether the minimum balance is 1000.
 - c. Inserting values to the table.
3. Update
 - a. Creating table to store mark details of the students.
 - b. Inserting values to the columns Reg. No., Name and Subjects.
 - c. Calculating Total and Average using Arithmetic operators and Update statement.
 - d. Displaying Records in the table.
4. Comparison and Logical operators
 - a. Creating a table for employee Payroll details
 - b. Inserting values into the table.
 - c. Calculating Net Salary for an Employee.
 - d. Writing queries using Comparison and Logical operators for Employee table.
5. Set Operators
 - a. Creating tables for Customer Details, Order and Product.
 - b. Inserting values into the table.
 - c. Writing SQL queries using Set Operators.
6. Writing SQL queries using Single row functions.

7. Sorting
 - a. Creating a table for Supplier
 - b. Insert values to the table.
 - c. Sorting the records in Ascending and Descending order

8. Aggregate functions
 - a. Creating a table to store Instructor details and insert values.
 - b. Writing SQL queries using Group/Aggregate functions.

9. Nested sub Queries and Correlated queries
 - a. Creating a table for Department, Employee and use referential key constraints in Employee table to refer the field Dept. No.
 - b. Writing SQL queries using Nested sub queries and Correlated queries.

10. Writing SQL queries using Join Operation.

11. Front End and Back End
 - a. Creating a table for Invoice.
 - b. Connect the table using front end Visual Basic to store the values into the table.

12. Front End and Back End
 - a. Creating a table to store books details.
 - b. Connect the table using Visual Basic to display book details.

15UCCSBC401	SBC II: MARKETING MANAGEMENT	SEMESTER - IV
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Total Hours: 30

OBJECTIVES:

1. To impart knowledge regarding successful marketing practices.
2. To understand the product selling and marketing concepts.

CONTENTS

UNIT - I (6 Hours)

Market and Marketing: Meaning - Evolution of Marketing - Classification of Markets - Marketing - Nature and Importance - Modern Marketing Concepts - Functions of Marketing - Innovations of Modern Marketing: Social Marketing - Online Marketing - Meaning - Features and Advantages.

UNIT - II (6 Hours)

Product: Definition of Product - Product Mix - Product Planning and Development - Product Life Cycle - Branding: Meaning - Essentials - Benefits - Types of brand. Packaging: Meaning - Functions - Kinds - Essentials.

UNIT - III (6 Hours)

Pricing: Meaning - Objectives - Importance - Factors influencing Pricing Decision - Process of Price Determination of a Product - Basic Pricing Policy - Kinds of Pricing.

UNIT - IV (6 Hours)

Channels of Distribution: Meaning and Definition - Functions of Marketing Channel - Basic Channels of Distribution - (Zero, one, two and three level channels) - Factors Considered in Selecting Channel.

UNIT - V (6 Hours)

Sales Promotion: Meaning - Objectives - Kinds of Sales Promotion - Consumer Sales Promotion, Dealer Sales Promotion and Sales force promotion. **Personal Selling:** Meaning- Benefits - Kinds of Salesman - Qualities of Good Salesman - **Advertising:** Meaning - Benefits - Kinds - Objections - Kinds of Advertising Media.

TEXT BOOK:

1. *Rajan Nair*. 2009. **Marketing**. [Eleventh Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Sherlekar, S.A.* 2008. **Marketing Management**. [Fifteenth Edition]. Himalaya Publishing House, Mumbai.
2. *Ramasamy, V.S. and Namakumari, S.* 2009. **Marketing Management**. [Fourth Edition]. Global Perspective in Indian Context. Macmillan Publishers India Ltd., New Delhi.
3. Philip Kotler. 2009. **Principles of Marketing**. [First Edition]. Prentice-Hall Pvt. Ltd., New Delhi.

15ULS401	CAREER COMPETENCY SKILLS II	SEMESTER - IV
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Total Hours: 15

OBJECTIVE:

1. To enhance employability skills and to develop career competency

UNIT - I (3 Hours)

A to Z Placement Terms-Assertiveness and Self Confidence-Career Opportunities-Skill set (Industry Expectations)

UNIT - II (3 Hours)

Principles of Communication (LSRW)-Describing Objects / Situations / People-Information Transfer - Picture Talk - News Paper and Book Review

UNIT - III (3 Hours)

Self Introduction - Situational Dialogues / Role Play (Telephonic Skills) - Oral Presentations- Prepared -'Just A Minute' Sessions (JAM)

UNIT - IV (3 Hours)

Dress code- Body Language- - Manners and Etiquettes -Resume Writing

UNIT - V (3 Hours)

Presentation Skills - Group Discussion-Interviewing Techniques- Mock Interview

15UCCM501	CORE XI: COST ACCOUNTING	SEMESTER - V
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Total Hours: 50

Note: Distribution of Marks - Problems 80% and Theory 20%

OBJECTIVES:

1. To impart the students with various costing techniques in Industry.
2. To enable the students to apply costing techniques in a manufacturing industry.

CONTENTS

UNIT - I (10 Hours)

Cost Accounting - Meaning, Scope Objectives, Advantages and Limitations - Differences between Cost Accounting and Financial Accounting - Elements of Cost - Preparation of Cost Sheet - Preparation of Tenders and Quotations.

UNIT - II (10 Hours)

Material Management - Purchase Procedure - Various Stock Levels - Economic Order Quantity (EOQ) - Pricing of Issues Methods: FIFO, LIFO, Simple Average and Weighted Average.

UNIT - III (10 Hours)

Labour Cost: Meaning -Importance - Methods of Remuneration and Incentive Systems: Time and Piece Wages - Taylor's Differential Piece Rate System - Merrick's Multiple Piece Rate System - Gantt's Task Bonus Plan - Halsey Plan - Rowan Plan.

UNIT - IV (10 Hours)

Overheads: Meaning - Classifications - Departmentalization of Overheads - Allocation and Apportionment of Overheads - Redistribution of Overheads - Absorption of Overheads - Calculation of Machine Hour Rate.

UNIT - V (10 Hours)

Process Costing Meaning - Characteristic Features - Advantages and Disadvantages of Process Costing - Preparation of Process Account - Normal Loss and Abnormal Loss - Abnormal Gain. Transport Costing- meaning - Classification of Costs - Problems on Transport Costing.

TEXT BOOK:

1. Reddy, T.S. and Hari Prasad Reddy, Y. 2012. **Cost Accounting**. [Second Edition] Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jain, S.P. and Narang, K.L.* 2008. **Cost Accounting**. [Seventh Edition]. Kalyani Publishers, Ludhiana.
2. *Pillai, R.S.N and Bagawathi, V.* 2008. **Cost Accounting**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
3. *Maheshwari, S.N.* 2007. **Cost Accounting**. [Seventh Edition]. Sultan Chand & Sons, New Delhi.
4. *Ramachandaran, R and Srinivasan, R.* 2007. **Cost Accounting**. [Fourth Edition]. Sri Ram Publications, Tiruchy.

15UCCM502	CORE XII: AUDITING THEORY AND PRACTICE	SEMESTER - V
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Total Hours: 50

OBJECTIVES:

1. To lay a strong foundation to become a professional accounting executive.
2. To get a knowledge on all kinds of business accounting practices.

CONTENTS

UNIT - I (10 Hours)

Introduction - Meaning and Object of Audit - Difference between Auditing and Accountancy - Kinds of Audit - Advantages and Limitations of Audit - Audit Programmes and Working Papers.

UNIT - II (10 Hours)

Internal Control - Meaning and Object - Internal Check - Meaning and Object - Features of Good Internal Check System - Internal Control regarding Cash, Purchases, Sales, Payment of Wages and Stores.

UNIT - III (10 Hours)

Vouching - Meaning - Objects - Features of Good Voucher - Procedure and Importance - Vouching of Cash Transactions - Cash Receipt - Cash Payments - Valuation and Verification of Assets and Liabilities - Difference between Valuation and Verification.

UNIT - IV (10 Hours)

Auditor - Appointment, Qualification, Disqualification, Removal, Duties, Power and Liabilities - Civil Liabilities and Criminal Liabilities - Remuneration of Auditor - Auditor's Report - Types of Audit Report.

UNIT - V (10 Hours)

Specialized Audits - Features - Various Incomes and Expenditure - Rules and Procedures to be followed in Specialized Audits - Charitable Institutions, Club, Cinema, Educational Institutions - Hospital - Hotel.

TEXT BOOK:

1. *Tandan, B.N.* 2010. **Practical Auditing**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Dinker Pagare*. 2007. **Practical Auditing**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2. *Kamal Gupta*. 2008. **Auditing**. [First Edition]. Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. *Krishnadwala, V.H and Shetty, M.V*. 2005. **Auditing**. [Second Edition]. Sultan Chand & Sons, New Delhi.

15UCCM503	CORE XIII: INCOME TAX I	SEMESTER - V
		Total Hours: 50

Note: Distribution of Marks: Problems 70% and Theory 30%.

OBJECTIVES:

1. To impart knowledge and expertise required for tax planning.
2. To enrich the students knowledge required to save corporate resources and personal resources.

CONTENTS

UNIT - I (10 Hours)

Basic Concepts - Assessee - Person - Previous Year - Assessment Year - Income - Casual Income - Features of Income - Incomes which do not form part of Total Income - Income assessed in the same year - Rates of Tax.

UNIT - II (10 Hours)

Basis of Charge - Residential Status - Meaning - Types of Residential Status - Determination of Residential Status of an Individual - Firm - AOP - BOI - Company - Incidence of Tax - Calculation of Tax Liability.

UNIT - III (10 Hours)

Heads of Income - Income under Salaries - Definition, Features - Computation of Salary Income - PF - Allowances - Perquisites - Other items included in Salary - Deduction under Salary - Tax Rebate - Relief of Income Tax.

UNIT - IV (10 Hours)

Income from House Property - Definition - Basis of Charge - Exempted HP Incomes - Computation of Income from HP - Gross Annual Value - Net Annual Value - Deductions - Let Out and Self-Occupied Houses.

UNIT - V (10 Hours)

Business and Profession - Profits and Gains of Business and Profession - Income Chargeable under Profits and Gains - Deductions - Specific Allowances - Deemed Profit - Computation of Business Income and Professional Income - Depreciation.

TEXT BOOK:

1. *Gaur, V.P and Narang, D.B. Income Tax Law & Practice.* Kalyani Publishers, Mumbai.

REFERENCE BOOKS:

1. *Reddy, T.S and Hariprasad Reddy. Income Tax Theory, Law & Practice.* Margham Publications, Chennai.
2. *Singhania, V.K. Income Tax Law & Practice,* Taxmann Publications, Chennai.
3. *Hariharan, N. Income Tax and Practice.* Vijay Nicole Implants (P) Ltd., Chennai.

15UCCM504	CORE XIV: SERVICES MARKETING <i>(Self Study & 100% External Evaluation)</i>	SEMESTER - V
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OBJECTIVES:

1. To familiarize the student in the specialized area of Service marketing concepts.
2. To understand the modernized trend in the marketing of services.

CONTENTS

UNIT - I

Evolution and Growth of Service Sector: Reasons for Growth of Service Sector - Concept of Services: Meaning and definitions services - Components of service - Characteristics of services - Difference between goods and services - Role of services in economy.

UNIT - II

Marketing of services: Nature of service marketing - Importance of services marketing - Challenges of service marketing - Elements of service marketing Mix - Service life cycle - Pricing in service: Objective of pricing - methods of pricing - Factors affecting pricing decisions - Pricing strategies.

UNIT - III

Service Promotion: Promotion mix for services - Sales promotion - Kinds of sales promotion - Personal selling - Process of personal selling - Service location: Factors involved in choosing a service location - Channels of distribution - Methods of distributing services.

UNIT - IV

People in services marketing: Service personnel - Contact personnel - Marketing research - Meaning and definition - importance of marketing research - Process of marketing research - Marketing segmentation.

UNIT - V

Customer Relationship Management: Meaning and Definition - Objectives - Characteristics - Requisites of successful implementation of CRM- Importance - Benefits of customer retention - Quality of service: Dimensions of service quality - Importance of service quality.

TEXT BOOK:

1. *Natarajan, L.* 2014. **Services Marketing.** [Fourth Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Jha, S.M. 2007. Services Marketing.* [Second Edition]. Himalaya Publications, New Delhi.
2. *Baly, B. 2008. Services Marketing.* [Seventh Edition]. S.Chand & Co., New Delhi.
3. *Vasanthi Venugopal and Raghu, V.N. 2006. Services Marketing.* [Second Edition] Himalaya Publications, New Delhi.

15UCCM505	CORE XV: PRINCIPLES OF WEB DESIGNING	SEMESTER - V
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Total Hours: 50

OBJECTIVE:

On completion of the course the students shall have knowledge on:

1. Basic Principles of Web Design.
2. Designing effective Web Pages.

CONTENTS

UNIT I (10 Hours)

Variables in the Web Design Environment: HTML, XML, and The Future of Markup Languages-How Web Browsers affect your Work. Should you use an HTML Editor? - Coding for Multiple Screen Resolutions - Bandwidth Concerns. **Web Site Design Principles:** Design for the Medium - Design the Whole Site - Design for the User - Design for the Screen.

UNIT II (10 Hours)

Planning the Site: Create a Site Specification - Identify the Content Goal - Analyze your Audience-Build a Web Site Development Team - Filenames and URLs - Directory Structure - Diagram the Site. **Planning Site Navigation:** Creating Usable Navigation - Using Text - Based Navigation - Using Graphics - Based Navigation.

UNIT III (10 Hours)

Creating Page Templates: Understanding Table Basics - Table Pointers - Creating a Page Template - Template Examples. **Web Typography:** Type Design Principles - Controlling Typography with the Element - Controlling Typography with Cascading Style Sheets - Styling with CSS.

UNIT IV (08 Hours)

Graphics and Color: File Format Basics - Computer Color Basics - Choosing a Graphics Tool - Using the Element - Working with Hexadecimal Colors.

UNIT V (12 Hours)

HTML Frames: Understanding Frames - Frame Syntax - Targeting in Framesets - Planning Frame Content. **Publishing and Maintaining Your Web Site:** Publishing Your Web Site - Testing Your Web Site - Refining and Updating Your Content - Attracting Notice to Your Web Site.

TEXT BOOK:

1. *Joel Sklar. 2001. Principles of Web Design.* [First Edition]. Thomson Learning and Vikas, New Delhi.

REFERENCE BOOKS:

1. *Daniel Gray. 2000. Web Design Fundamentals - Handbook.* [First Edition]. Dreamtech Press, New Delhi.
2. *James L. Mohler. 1998. Teach yourself How to Become a Webmaster in 14 days.* [First Indian Edition]. Techmedia, New Delhi.
3. *Lee Anne Phillips. 2000. Practical HTML 4.* [Eastern Economy Edition]. Prentice-Hall of India Private Limited, New Delhi.

15UCCEL501	ELECTIVE I: BUSINESS ENVIRONMENT	SEMESTER - V
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Total Hours: 50

OBJECTIVES:

1. To aware the economic conditions prevailing in the Indian Business Scenario.
2. To Know the international business environment

CONTENTS

UNIT - I (10 Hours)

Business Environment - Concept - Meaning - Nature and Scope - Significance - Types - Elements of External Environment - Impacts on the Business and Strategic Decisions.

UNIT - II (10 Hours)

Political Environment - Indian Constitution - Preamble - Characteristics - Federal System of the Government - Directive Principles of the State - Fundamental Rights and Duties - Functions of the State - Economic Roles of Government.

UNIT - III (10 Hours)

Social and Cultural Environment - Concept and Nature of Culture - Elements of Culture - Cultural Heritage - Impacts of Foreign Culture - Social Responsibility of Business - Concept - Advantages and Disadvantages - Responsibility towards different Groups.

UNIT - IV (10 Hours)

Economic Environment - Economic System Meaning - Characteristics - Functions - Types of Economic System: Capitalism, Socialism and Mixed Economy - Economic Parameters: GDP, Per capita Income Urbanisation, and their Impact on Business Decisions.

UNIT - V (10 Hours)

International Environment: Meaning and Nature of Globalisation - Essentials - Strategies - Advantages and Disadvantages - Impact of Globalisation of India - FDI - Concept - Merits and Demerits - Determinants of FDI - MNC - Concept - Reasons for growth of MNC - Merits and Demerits.

TEXT BOOK:

1. *Gupta, C.B.* 2011. **Business Environment**. [Sixth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Francis Cherunilam*. 2009. **Business Environment**. [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2. *Aswathappa, K.* 2007. **Essentials of Business Environment**. [Second Edition]. Himalaya Publishers, New Delhi

15UCCEL502	ELECTIVE I: INDIAN FINANCIAL SYSTEM	SEMESTER - V
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Total Hours: 50

OBJECTIVES:

1. To enable the students to understand the financial system in India.
2. To educate the students regarding financial markets.

CONTENTS

UNIT - I (10 Hours)

The Financial System in India - Functions of the Financial System - Financial Concepts - Financial Assets - Financial Intermediaries - Financial Markets - Classification - Capital Market - Industrial Securities Market - Government Securities Market - Long Term Loans Market - Mortgages Market - Financial Guarantees Market - Financial Rates of Return - Financial Instruments - Developments of Financial System in India - Financial Systems and Economic Development - Weakness of Indian Financial System.

UNIT - II (10 Hours)

Money Market - Definition - Money Market Vs. Capital Market - Features - Objectives - Features of a Developed Money Market - Importance of Money Market - Composition of Money Market - Call Money Market - Operations of Call Market - Transactions and Participants - Advantages and Drawbacks - Commercial Bill Market - Definition- Types of Bills - Operations in Bill Market - Discount Market - Acceptance Market - Importance of Bill Market - Types of Treasury Bills - Importance - Defects - Money Market Instruments - Commercial Paper - Certificate of Deposit - Interbank Participant Certificate - Repo Instrument - Structure of Indian Money Market - Feature of Indian Money Market - Recent Developments.

UNIT - III (10 Hours)

New Issue Market- Meaning - Stock Exchange - Distinctions between New Issue Market and Stock Exchange - Relationship between New Issue Market and Stock Exchange - Functions of New Issue Market Methods of Floating New Issues - General Guidelines for New Issue - Principal Steps of Public Issue - Private Placement - Offer for Sale - SEBI - Guidelines for IPO - Instruments of Issue - Players in the New Issue market - Recent Trends - ASBA Route - French Auction - Advantages of Primary Market - Suggestions.

UNIT - IV

(10 Hours)

Secondary Market – Introduction - Control Over Secondary Market - Recognition of Stock Exchanges - Services of Stock Exchanges - Organisation of Stock Exchanges in India - Traditional Structure of Stock Exchange - Listing of Securities - Advantages of Listing – Drawbacks - Listing Procedure - Criteria for Listing - Listing Obligations - Registration Stock Brokers - Registration Procedure - Code of Conduct for Stock Brokers - Method of Trading in a Stock Exchange - On-Line Trading - Genuine Trading Vs Speculative Trading - Kinds of Speculators – Speculative Transactions - Stock Indices - Defects in Indian Stock Market - Recent Developments.

UNIT - V

(10 Hours)

Securities and Exchange Board of India - Capital Issues (Control) Act - Controller of Capital Issues Securities Contract (Regulations) Act - Malpractices in the Securities Market - Deficiencies in the Market - SEBI and the Central Govt. SEBI Guidelines - Primary Market - Secondary Market - Foreign Institutional Investors - Bonus Issue - Rights Issue – Debentures - Protection of Interest of Debenture Holders – Underwriters - Investor Protection – Book Building - Recent Reforms - Buyback of Shares.

TEXT BOOK:

1. *Gardon.E and K.Natarajan. Financial Market and Services.* 2014 [6th Revised Edition] Himalaya Publishing House, New Delhi.

REFERENCE BOOKS:

1. *Gurusamy.S Essential of Financial Services.* 2010 [2nd Edition], Tata McGraw Hill Education Pvt., Ltd., New Delhi.
2. *Vasant Desai. Fundamentals of the Indian Financial System New Challenges, New Initiatives.* 2007 [6th Revised Edition] Himalaya Publishing House, New Delhi.

15UCCMP501	CORE PRACTICAL V: WEB DESIGNING	SEMESTER - V
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LIST OF PRACTICAL:

1. Preparing a Bio-data using Formatting Elements.
2. Displaying Subject details for all semesters using ordered list and unordered list.
3. Creating a HTML document containing a nested list showing the content page of any book.
4. Creating links to five different pages on five different websites that should all open in a new window.
5. Creating a website template for an organization using table.
6. Creating a webpage to display mark statement.
7. Creating a webpage to display product catalog using Cascading Style Sheet (CSS).
8. Creating a website to display insurance company profile using Cascading Style Sheet (CSS).
9. Creating an image map with multiple "clickable" areas used as links.
10. Creating a webpage for student admission application using form input elements.
11. Creating a website for an institution using Frameset.
12. Creating a website for E-Book using Frameset.

15UCCSBC501	SBC III: OFFICE MANAGEMENT	SEMESTER - V
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Total Hours: 25

OBJECTIVES:

1. To understand the basic concepts of office management.
2. To understand the office climate and regard management.

CONTENTS

UNIT - I (5 Hours)

Office: Introduction - meaning of office - Office work - Office activities - Purpose of an office - Office functions - Importance of office - **Office Manager:** Qualities of office manager - Functions of office manager - Duties and responsibilities of office manager.

UNIT - II (5 Hours)

Office Environment: Office Lighting - Types of lighting systems - Designing a lighting system - Benefits of good lighting in office - Ventilation - Interior decoration - Furniture - Freedom from Noise and dust - Sanitary requirements - Cleanliness - Security - Secrecy.

UNIT - III (5 Hours)

Filing - Meaning - Essentials or characteristics of a good filing system - Classification & arrangement of files - Filing equipments - Methods of filing - Modern filing devices - Centralized and Decentralized filing.

UNIT - IV (5 Hours)

Office Forms: Meaning - Purpose of forms - Advantages of using forms - Types of forms - Forms control - Objectives of forms control - Steps in forms control - forms designing - Principles of form design - Factors affecting form design - Methods of form designing.

UNIT - V (5 Hours)

Office Stationery and Supplies: Stationery - Importance of stationery - Need to control office stationery and supplies - How to keep down the stationery cost - Proper and careful selection - Standardization of office supplies - Purchasing supplies - Centralized and Decentralized purchasing - Methods of purchasing - Purchase procedure.

TEXT BOOK:

1. *Chopra R K, 2010. Office Management. [Eighteenth Edition]. Himalaya Publishing House, Mumbai.*

REFERENCE BOOKS:

1. *Prasanta K Ghosh, 2003. Office Management.* [Twelfth Revised Edition]. Sultan Chand & Sons, New Delhi.
2. *Gupta CB, 1993 Office Organisation and Management* [Second Edition]. Sultan Chand & Sons, New Delhi.

15UCCM601	CORE XVI: MANAGEMENT ACCOUNTING	SEMESTER - VI
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Total Hours: 50

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

OBJECTIVES:

1. To educate students regarding techniques required for interpretation analysis and presentation of financial data.
2. To apply the concepts of accounting and management planning in the business.

CONTENTS

UNIT - I (10 Hours)

Management Accounting: Definition, Functions, Scope, Advantages and Limitations - Distinction between Management Accounting and Financial Accounting. Distinction between Management Accounting and Cost Accounting - Installation of Management Accounting System.

UNIT - II (10 Hours)

Financial Statements Analysis: Preparation of Common Size Statement and Comparative Statement - Trend Analysis. **Ratio Analysis:** Meaning - Steps in Ratio Analysis - Advantages - Limitations - Profitability, Turnover and Short term Solvency Ratios.

UNIT - III (10 Hours)

Funds Flow Statements: Meaning - Concept of Funds - Importance and Limitations - Preparation of Schedule of Changes in Working Capital - Preparation of Funds Flow Statement. **Cash Flow Statement:** Meaning - Advantages and Limitations - Differences between Fund Flow Analysis and Cash Flow Analysis - Preparation of Cash Flow Statement.

UNIT - IV (10 Hours)

Marginal Costing: Definition of Marginal Cost and Costing - Features - Advantages and Limitations - Marginal Costing and Absorption Costing - Cost Volume Profit - P/V Ratio - Break Even Point (BEP) - Margin of Safety.

UNIT - V (10 Hours)

Budgets and Budgetary Control: Meaning - Objectives - Advantages - Uses - Limitations - Types of Budgets - Preparation of Sales Budget, Production Budget, Purchases Budget, Cash Budget, Fixed and Flexible Budget - Zero Base Budgeting - Meaning - Advantages - Limitations.

TEXT BOOK:

1. *Reddy, T.S and Hariprasad Reddy, Y.* 2012. **Management Accounting.** [Tenth Edition]. Margham Publications, Mumbai.

REFERENCE BOOKS:

1. *Sharma, R.K and Shasi, K. Gupta.* 2009. **Management Accounting.** [Seventh Edition]. Kalyani Publications, Ludhiana.
2. *Maheshwari, S.N.* 2007. **Management Accounting.** [Nineteenth Edition]. Sultan Chand & Sons, New Delhi.
3. *Pillai, R.S.N and Bhagavathi, V.* 2008. **Management Accounting.** [Eleventh Edition]. S.Chand & Company, Delhi.

15UCCM602	CORE XVII: COMPANY LAW	SEMESTER - VI
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Total Hours: 50

OBJECTIVES:

1. To enable the students to understand the legal issues relating to incorporation and winding up of a company.
2. To enhance the skills to apply law in a critical business situation with the help of relevant case laws.

CONTENTS

UNIT - I (10 Hours)

Companies Act 2013: Meaning and Definition of a Joint Stock Company - Features - Advantages and Limitations of Joint Stock Companies - Kinds of Companies - Differences between Private and Public Companies.

UNIT - II (10 Hours)

Formation of Company: Promoters - Role of Promoters - Memorandum of Association and its Content - Articles of Association and its Content - Alteration of Memorandum and Articles of Association.

UNIT - III (10 Hours)

Prospectus: Meaning - Contents - Statement in lieu of Prospectus - Consequences of Misstatements in Prospectus. **Shares:** Meaning, Kinds of Shares and Debentures - Differences between Shares, Debentures and Stock. **Dividend:** Meaning - Legal Provisions.

UNIT - IV (10 Hours)

Company Management: Directors Identification Number - Provisions relating to DIN - Directors - Appointment of Directors - Different Modes of Appointment - Rights and Duties of Directors - Qualification and Disqualification of Directors - Removal of Directors.

UNIT - V (10 Hours)

Meeting: Meaning - Legal Provisions - Kinds of Meeting - Notice - Types of Resolutions - Minutes and Agenda - Quorum - **Winding-up:** Meaning - Types of Winding up - Grounds for Winding-up by Court - Official Liquidator - Duties and Powers of Liquidator - Consequences of Winding up.

TEXT BOOK:

1. *Kapoor, N.D.* 2012. **Company Law.** [Fourth Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Saravanavel, P.* 2006. **Company Law.** [Sixth Edition]. Himalaya Publishers, New Delhi.
2. *Gogna, P.P.P.* 2006. **Text Book of Company Law.** [Second Edition]. S.Chand & Co., New Delhi.
3. *Reddy, Appannaiah and Prabhudev.* 2005. **Company Law and Secretarial Practice.** [First Edition]. Himalaya Publishers, New Delhi.

15UCCM603	CORE XVIII: FINANCIAL MANAGEMENT (Internal Evaluation)	SEMESTER - VI
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Total Hours: 50

Note:

- ✓ *Distribution of Marks: Problems 15% and Theory 85%,*
- ✓ *Unit IV is problem oriented.*

OBJECTIVES:

1. To enrich the students with the knowledge required for resource management in the Corporate Sector.
2. To apply financial concepts in a critical situation, this decides the fate of the organization.

CONTENTS

UNIT - I (10 Hours)

Finance: Meaning and Definition - Nature, importance and Scope of Financial Management - Objectives - Role of financial manager - Time value of money - Relationship between Risk and Return.

UNIT - II (10 Hours)

Source of Finance: Short Term and Long Term. **Capital Structure:** Meaning - Capital Structure and Financial Structure - Optimum Capital Structure - Capital Structure Theories: Net Income - Net Operating Income - Traditional - MM approach.

UNIT - III (10 Hours)

Working Capital Management: Meaning and Definition, Concept and Objectives - Working Capital Policies - Factors affecting Working Capital Requirements - Forecasting Working Capital Requirements.

UNIT - IV (10 Hours)

Cost of capital: Concept - Importance - Calculation of Weighted Average Cost of Capital (WACC) - Capital Budgeting decisions - Nature - Types - Evaluation criteria - Techniques: Non Discounted cash flow method - Payback period - Accounting rate of return - Discounted cash flow method - Net Present Value - Internal Rate of return - Profitability Index.

UNIT - V (10 Hours)

Leverages: Meaning - Types - Significance. **Dividend policy** - Concept of dividend policy - Factors affecting dividend policy - Forms of dividend policy - Forms of dividends.

TEXT BOOK:

1. *Murthy, A.* 2014. **Financial Management.** [Second Edition]. Margham Publications, Chennai.

REFERENCE BOOKS:

1. *Maheswari, S.N.* 2008. **Financial Management.** [Fourth Edition]. Sultan Chand & Sons, New Delhi.
2. *Pandey, I.M.* 2006. **Financial Management.** [Twentieth Edition]. Vikas Publishing House Pvt. Ltd., Noida (UP).
3. *Khan, M.Y. and Jain, P.K.* 2006. **Financial Management.** [Thirteenth Edition]. Tata McGraw Hill Pvt. Ltd., Delhi.
4. *Prasanna Chandra.* 2008. **Fundamentals of Financial Management.** [Second Edition]. Tata McGraw Hill Pvt. Ltd., New Delhi.

15UCCM604	CORE XIX: INCOME TAX II	SEMESTER - VI
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Total Hours: 50

Note: *Distribution of Marks: Problems 60% and Theory 40%*

OBJECTIVES:

1. To create knowledge and expertise required for individual tax planning.
2. To create expertise in tax laws for saving and optimum use of business resource.

CONTENTS

UNIT - I (10 Hours)

Capital Gain - Basis of Charge - Capital Assets - Meaning - Transfer of Capital Assets - Types of Capital Gain - Deemed Capital Gain - Exemptions - Computation of Capital Gains - Capital Loss - Tax on Capital Gains.

UNIT - II (10 Hours)

Income from Other Sources - General Incomes - Specific Income - Deduction of Tax at Source - Deductions in Computing income from Other Sources - Deemed Profits - Computation of Income from Other Sources.

UNIT - III (10 Hours)

Aggregation of Income - Incomes of other persons included in Assessee's Income - Deemed Incomes - Deductions from Gross Total Income - Set Off and Carry Forward of Losses - Inter Source Set Off - Inter Head Set Off - Capital Loss.

UNIT - IV (10 Hours)

Computation of Tax Liability - Methods of Taxation - Rounding of Incomes and Taxes - Rules of Income Tax - Surcharge - Tax Rebates - Tax Relief - Computation of Tax Liability of Individuals.

UNIT - V (10 Hours)

Income Tax Authorities - Powers - Assessment Procedure - Filing of Return - Assessment and Types of Assessment - Self Assessment - Enquiry before Assessment - Assessment on the basis of return filed - Best Judgment Assessment - Reassessment.

TEXT BOOK:

1. *Gaur, V.P and Narang, D.B. Income Tax Law and Practice.* Kalyani Publishers, Mumbai.

REFERENCE BOOKS:

1. *Reddy, T.S. and Hariprasad Reddy. Income Tax Theory, Law and Practice.* Margham Publications, Chennai.
2. *Singhania, V.K, Income Tax Law and Practice.* Taxmann Publications, Chennai
3. *Hariharan, N. Income Tax and Practice.* Vijay Nicole Imprints (P) Ltd., Chennai.

15UCCM605	CORE XX: ELECTRONIC COMMERCE	SEMESTER - VI
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Total Hours: 50

OBJECTIVE:

On completion of the course the students shall have knowledge on:

1. Concepts on Electronic Commerce.
2. Secure Business Transaction through Internet.

CONTENTS

UNIT I (10 Hours)

E-Commerce: Electronic Commerce - Electronic Data Interchange (EDI) - E-Commerce Types - E-Commerce and the World at Large - Internet Connectivity. **Electronic Communication: PCs and Networking:** Computers - Networking - Communication Media. **E-Mail:** Computer Communication Systems - ISO's Open System Interconnection Model - Electronic Mail - The X.400 Message Handling System - Internet Addresses - X.500 Directory Services - E-Mail User Agent (UA).

UNIT II (10 Hours)

Electronic Communication: The Internet: The Internet: A Brief Introduction - Internet Communication Protocols - Internet Services and Resources - Internet Mail - Internet Search - Issues of Concern - Browsers - Hyper Text Markup Language - Java - Internet 2. **Intranets:** Intranet - Intranet Services - Intranet Implementation - The Webmaster. **Building Blocks for E-Commerce: Electronic Data Interchange:** Electronic Data Interchange - Costs and Benefits - Components of EDI Systems - EDI Implementation Issues.

UNIT III (10 Hours)

Building Blocks for E-Commerce: The Internet and Extranets: E-Commerce - Commerce over the Internet - Commerce over Extranets - Storage Area Networks. **Identification and Tracking Tools:** The EAN System - EANCOM - Article Numbering - Bar Coding - The Serial Shipping Container Code and the EAN Label - EAN Location Numbers- How it Works: Warehousing Example. **Reengineering for Change: Business Process Reengineering:** Approach to BPR - Strategic Alignment Model - BPR Methodology.

UNIT IV (10 Hours)

Reengineering for Change: Management of Change: Change Management - Change Management in the Government - The Implementation Plan. **Concerns for E-Commerce Growth: Legal Issues:** Legal Issues - Risks: Paper Document versus Electronic Document - Technology for Authenticating Electronic Document - Laws for E - Commerce - EDI Interchange Agreement - Legal Issues for Internet Commerce.

UNIT V

(10 Hours)

Creating Trust in the Electronic Environment: Information Technology Act, 2000: The IT Act, 2000 - Cyber Crimes under the IT Act - Adjudication under the Act. **Electronic Payment Systems and Internet Banking:** Payment Gateway – Internet Banking – PayPal - The Secure Electronic Transaction (SET) Protocol – Electronic Cash – Electronic Cheque – Elements of Electronic Payments. **Case Studies in India: E-Commerce – Case Studies:** Steel Authority of India Ltd. (SAIL) – Amul - The Taste of India. **E-Governance – Case Studies:** E-Governance for India - Indian Customs EDI System.

TEXT BOOK:

1. *Kamlesh, K. Bajaj. Debjani Nag. 2007. E-Commerce – The Cutting Edge of Business.* [Second Edition]. Tata McGraw-Hill, New Delhi.

REFERENCE BOOKS:

1. *Elias, M. Awad. 2006. Electronic Commerce from Vision to Fulfillment.* [Third Edition]. Prentice-Hall India, New Delhi.
2. *Joseph, S.J. 2009. E-Commerce an Indian Perspective.* [Third Edition]. Prentice-Hall India Learning Private Ltd, New Delhi.
3. *Gary, P. Schneider. 2003. Electronic Commerce.* [Fourth Annual Edition]. Thomson Course Technology.

15UCCEL601	ELECTIVE II: INDIRECT TAXATION	SEMESTER - VI
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Total Hours: 50

OBJECTIVES:

1. To help for preparation of Taxation.
2. To make the students to understand the basic concepts of indirect taxation.

CONTENTS

UNIT- I (10 Hours)

Indirect taxes- Meaning - Definition - Special features of Indirect Taxes - Objectives of Taxation - Canons of Taxation - Characteristics of good Tax System - Tax System in India - Direct and Indirect Taxes - Meaning and Types - Difference between Direct tax and Indirect Tax.

UNIT- II (10 Hours)

Central Excise duty - Basic Concept - Types of excise duty - Methods of Living Excise duty - Excise and small scale Industries - Excise and Exports - Assessment, Demand, Remissions, Exceptions, Recovery and Refund.

UNIT- III (10 Hours)

The Customs Duty - Basic Concept - Officers of the Customs - Functions - Powers - Types of Customs Duty - Assessment of duty - Import and Export Procedures - Exemption from Customs duty - Refund of Customs Duty.

UNIT- IV (10 Hours)

Service Tax - Meaning - Elements - Value of Taxable Service - Taxable Services: Consultancy Services - Professional Services - Goods and Travel Services - Financial Services - Personal Services.

UNIT- V (10 Hours)

Value Added Tax (VAT) - Meaning Objectives - Advantages - Disadvantages - Differences between Sales Tax and VAT - Definitions to Sales, Deemed Sales, Goods, Declared Goods, Dealer, Deemed Dealer, Casual Trader and Turnover.

TEXT BOOK:

1. Reddy T.S and Hariprasad Reddy Y, 2015 **Business Taxation (Indirect Taxes)**, [Seventh Edition] Margham Publications Chennai.

REFERENCE BOOKS:

1. *Dinkar Pagare and V.Balachandran.* 2014 **Business Taxation (Indirect Taxes)**, [Twelfth Edition] Sultan Chand & Sons,.
2. *Datey, V.S.* 2009. **Indirect Taxes.** [Sixth Edition]. Taxmann Publications, New Delhi.
3. *Govindan, N.S.* 2009. **Indirect Taxes.** [First Edition]. C.Sitaraman and Co. Chennai.

15UCCEL602	ELECTIVE II: FUNDAMENTALS OF BUSINESS RESEARCH	SEMESTER - VI
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Total Hours: 50

Note:

- ✓ *Distribution of Marks: For Problems 10% and Theory 90%,*
- ✓ *Chi-Square Test in IV Unit is problem oriented.*

OBJECTIVES:

1. To make the students to understand the basic concepts of research applied in the competitive corporate research world.
2. To understand basic research methodology.

CONTENTS

UNIT- I (10 Hours)

Research - Objectives of Research - Motivation in Research - Types of Research - Research Approaches - Research process - Important Sample Designs - Criteria of Good Research - Problems Encountered by Researchers in India.

UNIT- II (10 Hours)

Research Problem - Selecting the Problem - Necessity of Defining the Problem - Technique Involved in Defining a Problem - Meaning of Research Design - Need for Research Design - Features of a Good Design - **Sampling Design** - Steps in Sample Design - Criteria of Selecting a Sampling Procedure - Characteristics of a Good Sample Design - Different types of Sample Designs.

UNIT- III (10 Hours)

Data Collection - Methods of Data Collection - Collection of Primary Data - Collection of Secondary Data - Difference Between Questionnaires and Schedules - Guidelines for Constructing Questionnaire/Schedule - Guidelines for Successful Interviewing.

UNIT- IV (10 Hours)

Processing and Analysis of Data - Processing Operations - Problems in processing-Hypotheses - Characteristics of hypothesis - Basic Concepts Concerning Testing of Hypotheses - Procedure for Hypotheses testing - Chi-Square Test - Conditions For The Application of Chi-Square Test.

UNIT- V (10 Hours)

Interpretation & Report Writing - Technique of Interpretation - Precautions in Interpretation - Significance of Report Writing - Different Steps in Writing Report - Precautions for Writing Research Reports - The Computer: it's Role in Research - Computer Technology - Computers and Researchers - Limitations of Computer-based Analysis.

TEXT BOOK:

1. *Kothari.C.R*, 2012 **Research Methodology: Methods and Techniques** - New Age International (P) Limited, Publishers, New Delhi.

REFERENCE BOOK:

1. *Pillai R.S.N & Bagavathi. V* 2013 **Statistics: Theory and Practice**. S.Chand & Company Ltd, New Delhi.
2. *Gupta, S.P.* 2008. **Statistical Methods**. [Thirty Seventh Edition]. Sultan Chand and Sons, New Delhi.
3. *Gupta, S.C. and Kapoor, V.K.* 2009. **Fundamentals of Mathematical Statistics** [Eleventh Edition]. S.Chand and Sons, New Delhi.

15UCCSBCP601	SBC IV PRACTICAL: OPEN SOURCE TOOLS FOR WEB DESIGNING	SEMESTER - VI
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LIST OF PRACTICAL:

PHP AND MYSQL

1. Program using Control statements.
2. Program using Looping statements.
3. Program using Array.
4. Program using Functions.
5. Program to Pass Value from One form to another form.
6. Program using Include () and Session () .
7. Creating a Database 'Marks', Create two tables namely 'Commerce ' and 'ComCA' to enter students mark.
8. Program to store image in a database.
9. Program to Display the records from MySQL.
10. Program to Edit and Delete the records from MySQL.
11. Creating WebPages for Shopping Cart.
12. Creating a Website for your Institution.

15UCCN301	NMEC I: SALESMANSHIP AND ADVERTISING	SEMESTER - III
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Total Hours: 25

OBJECTIVES:

1. To study the features and concepts of salesmanship.
2. To discuss the different Medias of advertising.

CONTENTS

UNIT - I (5 Hours)

Salesmanship: Definition and Features of Salesmanship - Objectives - Types - Functions - Benefits of Salesmanship to Manufacturer, Society, Customers and Salesman.

UNIT - II (5 Hours)

Sales Manager: Meaning - Importance - Good Qualities of a Sales Manager - Duties and Responsibilities of Sales Manager - Sales Promotion at Different Levels.

UNIT - III (5 Hours)

Salesman Training: Training of Salesman - Objectives of Training - Advantages of Good Training Programme - Contents of Training - Types and Methods of Training - Individual and Group Training Methods - Limitations of Training.

UNIT - IV (5 Hours)

Advertising: Meaning - Objectives - Functions - Types - Advertising Process - Creativity - Meaning and Sources - Qualities of a Advertising Copy - Media of Advertising - Newspaper - Radio - TV - Film - Internet - Merits and Demerits.

UNIT - V (5 Hours)

Trends in Advertisement Meaning - Determinants - Importance of Consumer Behavior in - Advertising - Social and Cultural Influence on Consumer Behaviour.

TEXT BOOKS:

1. *Davar and Davar, S.M.* 2007. **Advertisement and Management.** [Second Edition]. Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS:

1. *Verma, M.M. and Agarwal, R.K.* 2004. **Advertisement and Management.** [Fourth Edition]. Sultan Chand & Sons, New Delhi
2. *Agarwal, R.C.* 2009 **Salesmanship and Advertising.** [Fourth Edition]. Lakshmi Naran Agarwal Publishers, Chennai.
3. *Saravanel, P.* 2009 **Advertising and Salesmanship.** [Third Edition]. Margham Publications, Chennai.
4. *Philip Kotler.* 2009. **Principles of Marketing.** [First Edition]. Prentice-Hall Pvt. Ltd., New Delhi.

15UCCN401	NMEC II: E-BANKING	SEMESTER - IV
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Total Hours: 25

OBJECTIVES:

1. To create an expertise and skills required to make a successful banker.
2. To know the modern activities carried out.

CONTENTS

UNIT - I (5 Hours)

Basics of Banking: Meaning and Definition of Banks - Features - Types - History of Indian Banking Industry - Current Scenario.

UNIT - II (5 Hours)

Commercial Banks: Introduction - Functions of Commercial Banks - Primary Functions - Accepting Deposits, Lending Funds, Credit Creation - Secondary Functions - Agency Functions - Utility Functions.

UNIT - III (5 Hours)

Electronic Banking: Introduction - Evolution - Emerging Importance of E-Banking - Definition - Traditional Banking Vs. E-Banking - Aspects of E-Banking - Models - Advantages, Deterrents - E-Banking Transactions - The Indian Scene - Recommendations of Committee on Technology Upgradation.

UNIT- IV (5 Hours)

Advancements in Banking: Electronic Clearing Service - Electronic Funds Transfer - Core Banking Solution - E-Payments - Real Time Gross Settlement (RTGS) - NEFT - SWIFT - Know Your Customer (KYC) - Customer Identification Procedure (CIP).

UNIT - V (5 Hours)

Electronic Delivery Channels: Automated Teller Machine (ATM) - Biometric Cards - Debit/Smart/Credit cards, EFT, ECS (Credit/Debit) - E-Money - Electronic Purse - Digital Cash - Mobile Banking - Internet Banking - Home Banking - Virtual Banking - Impact of Information Technology on Banking.

TEXT BOOK:

1. *Rajesh, R. and Sivagnansithi, 2007. Banking Theory Law and Practice* [Fourth Edition]. The McGraw-Hill Publishing Company Limited, New Delhi.

REFERENCE BOOKS:

1. *Natarajan, S. and Parameswaran, R.* 2005. **Indian Banking.** [Fourth Edition]. S.Chand & Co., New Delhi.
2. *Nirmala Prasad and Chandra Das.* 2008. **Banking & Financial System.** [Fourth Edition]. Himalaya Publishers, New Delhi.
3. *Sundaram, K.P.M and Sundaram, E.N.* 2008. **Modern Banking.** [Second Edition]. S.Chand & Company, New Delhi.

15UCCD401	DIPLOMA COURSE: INSURANCE MANAGEMENT	SEMESTER - III & IV
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Total Hours: 90

OBJECTIVES:

1. To impart knowledge in the field of insurance & to ensure their marketability in the competitive world.
2. To provide training to the students to match the skill set required in the industry.

CONTENTS

UNIT - I (18 Hours)

Insurance - Meaning and Definition - Origin of Insurance - Nature of Insurance - Types of Insurance - Principles and Essentials of Insurance - Uses and Advantages of Insurance - Reinsurance - Importance - Types of Reinsurance - Double Insurance - Difference between Reinsurance and Double Insurance.

UNIT - II (18 Hours)

Life Insurance - Meaning - Characteristics of Life Insurance of India - Types of Insurance Products - Term Insurance and Whole Life Insurance - Endowment and Annuities - Policy conditions regarding LIC - Tax Exemptions under Income Tax Act 1961.

UNIT - III (18 Hours)

General Insurance - Meaning - Characteristics of General Insurance of India - Benefits of General Insurance - Types of Products - Functions of GIC - Fire Insurance - Types of Fire Policies - Marine Insurance - Types of Marine Insurance Policies - Marine Loss - Key Factors for Policy conditions regarding GIC.

UNIT - IV (18 Hours)

Motor Vehicle Insurance - Meaning - Classification of Motor Vehicles - Kinds of policies - Procedure for Motor Vehicle Insurance - Settlement of Claims Under Motor Vehicle Insurance - Health Insurance - Meaning - Types of Policies - Insurance Regulatory and Development Authority (IRDA) - Objectives - Composition of Authority - Duties and Functions - Powers of IRDA.

UNIT - V (18 Hours)

Marketing of Insurance: Characteristics of Life Insurance Service - Objective of Life Insurance Marketing - Marketing Mix - Scope of Life Insurance Marketing - Development Officer - Duties - Characteristics. Insurance Agent - Recruitment and Selection - Training of Agents - Duties of Agent - Rights of Agents - Essentials Qualities of Agents - Termination of Agent.

TEXT BOOK:

1. *Periasamy, P* 2011. **Principles and Practices of Insurance.** [Second Edition] Himalaya Publishing, Chennai.

REFERENCE BOOKS:

1. *Panda, G.S.* 2008. **Principles and Practices of Insurance.** [Second Edition] Kalyani Publishers, New Delhi.
2. *Mish, M.N* 2007. **Insurance Principles and Practice.** [First Edition] S. Chand & Sons., New Delhi.

GUIDELINES

1. SUBMISSION OF RECORD NOTE BOOKS:

Candidates appearing for Practical Examinations shall submit Bonafide Record Note Books prescribed for Practical Examinations, otherwise the candidates will not be permitted to appear for the Practical Examinations.

2. PASSING MINIMUM AND INTERNAL MARK DISTRIBUTION

A. THEORY

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Theory paper with a passing minimum of 30 marks in External out of 75.

Internal Marks Distribution [CA- Total Marks: 25]

Attendance	: 5 Marks
Assignment	: 5 Marks
Internal Examinations	: 15 Marks
Total	: 25 Marks

B. (i) THEORY (If Internal Evaluation is for 100 Marks)

The candidate shall be declared to have passed the Examination, if the candidate secures not less than 40 marks out of 100 in the Comprehensive Examination (Internal Evaluation only).

Internal Marks Distribution [CA- Total Marks: 100]

Attendance	: 10 Marks
Assignment	: 30 Marks (3 Assignments Compulsory)
Internal Examinations	: 60 Marks
Total	: 100 Marks

(ii) PRACTICAL

The candidate shall be declared to have passed the Examination, if the candidate secure not less than 40 marks put together out of 100 in the Comprehensive Examination in each Practical paper with a passing minimum of 24 marks in External out of 60.

Question Paper Pattern and Mark Distribution for Practical

Question Paper Pattern

- Practical Examinations shall be conducted at the end of every Semester.
- Student shall write any two questions from the Practical list.

External Marks Distribution [CE- Total Marks: 60]

For each practical question the marks shall be awarded as follows:

i) Aim	: 5 Marks
ii) Algorithm / Flowchart	: 10 Marks
iii) Writing the Source Code	: 15 Marks
iv) Test and debug the Source Code	: 15 Marks
v) Displaying the Output	: 10 Marks
vi) Result Declaration	: 5 Marks
Total	: 60 Marks

Internal Marks Distribution [CA- Total Marks: 40]

Experiment	: 10 Marks (10-12 Experiments)
Attendance	: 5 Marks
Record	: 5 Marks
Internal Examinations	: 20 Marks
Total	: 40 Marks

3. QUESTION PAPER PATTERN AND MARK DISTRIBUTION THEORY

Question Paper Pattern and Mark Distribution (For 75 marks)

1. PART - A (10 x 2 = 20 Marks)

Answer ALL questions

Two questions from each UNIT

2. PART - B (5 x 5 = 25 Marks)

Answer ALL questions

One question from each UNIT with Internal Choice

3. PART - C (3 x 10 = 30 Marks)

Answer ANY THREE questions

Open Choice - 3 out of 5 questions

One question from each UNIT

Question Paper Pattern and Mark Distribution (For 100 marks)

1. PART - A (10 x 2 = 20 Marks)

Answer ALL questions

Two questions from each UNIT

2. PART - B (5 x 7 = 35 Marks)

Answer ALL questions

One question from each UNIT with Internal Choice

3. PART - C (3 x 15 = 45 Marks)

Answer ANY THREE questions

Open Choice - 3 out of 5 questions

One question from each UNIT

METHODOLOGY OF ASSESSMENT - CAREER COMPETENCY SKILLS

1. On Line Objective Examination (Multiple Choice questions) - Semester III

- 100 questions - 100 minutes.
- Twenty questions from each UNIT.
- On line examination will be conducted at the end of the III Semester.

2. Viva Voce - Semester IV

- A Student has to come in proper dress code and he/she should bring 2 copies of Resume for the Viva Voce.
- A student may be asked to:
 - Give Self Introduction
 - Submit the resume to the examiner(s) and answer the questions based on it
 - Speak on any given topic for at least two minutes
 - Give a presentation for 10 minutes on a topic of their choice
 - Sit with other students in a Group for a Discussion

ALLIED COURSE OFFERED TO OTHER DEPARTMENTS

S.No	Code	Subject	Semester	Offered to Students of
1	15UCCCAA301	Allied III: Principles of Accountancy	III	BCA
2	15UCCCAAP301	Allied Practical I: Accounting Package I	III	BCA
3	15UCCCAA401	Allied IV: Cost and Management Accounting	IV	BCA
4	15UCCCAAP401	Allied Practical II: Accounting Package II	IV	BCA
5	15UCCTFA101	Allied I: Basics of Accounting	I	B.Sc TFD
6	15UCCBAA401	Allied V: Basics of Cost Accounting	IV	BBA