

**B.COM- COMPUTER APPLICATIONS**

**CHOICE BASED CREDIT SYSTEM –LEARNING OUTCOMES BASED  
CURRICULUM FRAMEWORK (CBCS - LOCF)**

(Applicable to the candidates admitted from the academic year 2022-2023 onwards)

*(NAAN MUDHALVAN SCHEME WAS IMPLEMENTED FROM 2<sup>nd</sup> SEMESTER TO 6<sup>th</sup> SEMESTER)*

Sem.	Part	Courses	Title	Ins. Hrs.	Credits	Exam. Hours	Maximum Marks		
							Int.	Ext.	Total
I	I	Language Course - 1 (Tamil\$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-I		6	3	3	25	75	100
	III	Core Course – I (CC)	Principles of Accountancy	6	5	3	25	75	100
		Core Course-II (CC)	Marketing	6	5	3	25	75	100
		First Allied Course-I (AC)	PC Package (Theory)	4	3	3	25	75	100
	IV	Value Education	Value Education	2	2	3	25	75	100
		<b>Total</b>		<b>30</b>	<b>21</b>				<b>600</b>
II	I	Language Course - II (Tamil \$/OtherLanguages +#)		6	3	3	25	75	100
	II	<b>English Course-II</b>		<b>4</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	III	Core Course – III (CC)	Management Concepts	6	5	3	25	75	100
		Core Course-IV (CC)	Business Tools For Decision Making	6	5	3	25	75	100
		First Allied Practical – I (AP)	PC Package (Practical)	4	3	3	40	60	100
		<b>Add on Course- I ##</b>	<b>Professional English- I</b>	<b>6 *</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Environmental Studies	Environmental Studies	2	2	3	25	75	100
	VI	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Language Proficiency for Employability - Effective English</b>	<b>2</b>	<b>2</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
		<b>Total</b>		<b>30 +6 *</b>	<b>27</b>				<b>800</b>

	I	Language Course - III (Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-III		6	3	3	25	75	100
	III	Core Course – V (CC)	Financial Accounting	6	5	3	25	75	100
		Core Course-VI (CC)	Internet and Web Applications (Theory)	6	5	3	25	75	100
		Second Allied Course-I (AC)	Business Law	4	3	3	25	75	100
		<b>Add on Course- II ##</b>	<b>Professional English- II</b>	<b>6 *</b>	<b>4</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>
	IV	Non-Major Elective Course- I @ Those who choose Tamil in Part -I can choose a non-major elective course offered by other departments.  Those who do not choose Tamil in Part- I must choose either a) Basic Tamil if Tamil language was not studied in school level (or ) b) Special Tamil if Tamil language was studied upto 10 <sup>th</sup> & 12 <sup>th</sup> std.	1. Personal Investment (or) 2. Elements of Insurance  (For other than All B.Com and BBA)	2	2	3	25	75	100
	VI	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Digital Skills for Employability – Microsoft Digital Skills</b>	-	2	–	25	75	100
	<b>Total</b>			<b>30 +6 *</b>	<b>27</b>				<b>800</b>
IV	I	Language Course - VI ( Tamil \$/Other Languages +#)		6	3	3	25	75	100
	II	English Course-IV		6	3	3	25	75	100
	III	Core Course – VII (CC)	Cost Accounting	6	5	3	25	75	100
		Core Practical-I (CP)	Internet and Web Applications (Practical)	6	5	3	40	60	100
		Second Allied Course-II (AC)	Banking Theory, Law and Practice	4	3	3	25	75	100
	IV	@ Non Major Elective Course-II (NME) Those who choose Tamil in Part-I can choose a non-major elective course offered by other departments. Those who do not choose Tamil in Part-I must choose either a) Basic Tamil if Tamil language was not studied in school level or b) Special Tamil if Tamil Language was studied upto 10 <sup>th</sup> & 12 <sup>th</sup> Std.	1. Introduction to Accountancy  (or) 2. Salesmanship  (For other than All B.Com and BBA)	2	2	3	25	75	100
	VI	<b>Naan Mudhalvan Scheme (NMS) @@</b>	<b>Employability Skills- Employability Skills</b>	-	2	–	25	75	100
	<b>Total</b>			<b>30</b>	<b>23</b>				<b>700</b>

V	III	Core Course-VIII (CC)	Corporate Accounting	5	5	3	25	75	100
		Core Course-IX (CC)	Introduction to Oracle and SQL (Theory)	5	5	3	25	75	100
		Core Course-X (CC)	Visual Programming (Theory)	5	5	3	25	75	100
		Core Course-XI (CC)	Management Accounting	5	5	3	25	75	100
		Major Based Elective Course-I (MBE)	1. Auditing (or) 2. Human Resource Management	5	5	3	25	75	100
	IV	Skill Based Elective Course-I	Information Technology Concepts	3	2	3	25	75	100
		Soft Skills Development		2	2	3	25	75	100
	VI	Naan Mudhalvan Scheme (NMS) @@	Accounting & Trading Essentials for Employability- Fin Pro	–	2	–	25	75	100
		Total		30	31				800
VI	III	Core Course- XII (CC)	Financial Services	5	5	3	25	75	100
		Core Course –XIII (CC)	Income Tax Law and Practice	6	5	3	25	75	100
		Core Practical-II (CP)	SQL Applications using Oracle (Practical)	6	5	3	40	60	100
		Major Based Elective Course-II (MBE)	1. Entrepreneurship Development (or) 2. Computerized Accounting	5	5	3	25	75	100
		Project		4	3		20	80	100
	IV	Skill Based Elective Course-II	Basics of Goods and Service Tax	3	2	3	25	75	100
	V	Gender Studies		1	1	3	25	75	100
		Extension Activities **		--	1*	--	--	--	--
	VI	Naan Mudhalvan Scheme(NMS) @@	Fintron / Investment Analysis & Portfolio Management -@@@	--	2	--	25	75	100
		Total		30	27				800
		Grand Total		180 +12*	158				4500

- \$ For those who studied Tamil upto 10<sup>th</sup> +2 (Regular Stream)
- + Syllabus for other Languages should be on par with Tamil at degree level
- # Those who studied Tamil upto 10<sup>th</sup> +2 but opt for other languages in degree level under Part- I should study special Tamil in Part –IV
- ## The Professional English – Four Streams Course is offered in the 2<sup>nd</sup> and 3<sup>rd</sup> Semester (only for 2022-2023 Batch) in all UG Courses. It will be taught apart from the Existing hours of teaching/ additional hours of teaching (1 hour /day) as a 4 credit paper as an add on course on par with Major Paper and completion of the paper is must to continue his/her studies further. (As per G.O. No. 76, Higher Education (K2) Department dated: 18.07.2020)
- \* The Extra 6 hrs/cycle as per the G.O. 76/2020 will be utilized for the Add on Professional English Course.
- \*\* Extension Activities shall be outside instruction hours.
- @ NCC Course is one of the Choices in Non-Major Elective Course. Only the NCC Cadets are eligible to choose this course. However, NCC Course is not a Compulsory Course for the NCC Cadets.
- @@ Naan Mudhalvan Scheme: As per Naan Mudhalvan Scheme instruction
- @@@ **Fintron: Thanjavur, Thiruvarur, Nagapattinam, Pudukkottai Districts.**  
**Investment Analysis & Portfolio Management: Ariyalur, Perambalur, Trichy, Karur Districts**

#### SUMMARY OF CURRICULUM STRUCTURE OF UG PROGRAMMES – COMMERCE

Sl. No.	Part	Types of the Courses	No. of Courses	No. of Credits	Marks
1.	I	Language Courses	4	12	400
2.	II	English Courses	4	12	400
3.	III	Core Courses	13	70	1300
4.		Core Practical	2	10	200
5.		Allied Courses - I & II	3	9	300
6.		Allied Practical	1	3	100
7.		Major Based Elective Courses	2	10	200
8.		Add –on Course - I & II	2	8	200
9.		Project	1	3	100
10.	IV	Non Major Elective Courses	2	4	200
11.		Skill Based Elective Courses	2	4	200
12.		Soft Skills Development	1	2	100
13.		Value Education	1	2	100
14.		Environmental Science	1	2	100
15.	V	Gender Studies	1	1	100
16.		Extension Activities	1	1	---
17.	VI	Naan Mudhalvan Scheme	5	10	500
		<b>Total</b>	<b>46</b>	<b>158</b>	<b>4500</b>

**COURSE OBJECTIVES:**

**COURSE OUTCOMES:**

**COURSE SPECIFIC OUTCOMES:**

**First Year**

**CORE COURSE-I  
PRINCIPLES OF ACCOUNTANCY  
(Theory)**

**Semester-I**

**Code:**

**Credit: 5**

**OBJECTIVES :**

- To enable the students to understand the basic principles and concepts of Accountancy.
- To enhance the students to prepare the Final accounts for Sole Traders and rectification of errors.
- To gain the knowledge to prepare the accounts for Non-Profit Organization and Bills of exchange.
- To motivate the students to prepare Accounts for Consignment and Joint Ventures.
- In overall students can acquire conceptual knowledge and prepare the accounts of the Single Entry System. Depreciation – Methods, provisions and reserves.

**UNIT-I INTRODUCTION OF ACCOUNTING AND CONCEPTS:**

Introduction – Accounting concepts and conventions –Accounting Standards – Meaning-Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank Reconciliation Statement.

**UNIT –II FINAL ACCOUNTS OF SOLE TRADERS:**

Final Accounts of sole traders with adjustment entries – Rectification of Errors.

**UNIT -III ACCOUNTS FOR NON PROFIT ORGANISATION:**

Accounts of Non-profit organization – Bills of exchange – Average due date – Account Current.

**UNIT -IV CONSIGNMENTS AND JOINT VENTURES ACCOUNTS:**

Consignments and Joint Ventures.

**UNIT- V SINGLE ENTRY SYSTEM AND DEPRECIATION:**

Single Entry System. Depreciation – Methods, provisions and reserves.

**(Problem 80 %, Theory 20 %)**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Contemporary Developments Related to the Course during the Semester Concerned.

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. R.L. Gupta and Others ,” Advanced Accountancy,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “Advanced Accounting,” Kalyani Publishers,New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “Advanced Accounting,” S. Chand &Co, New Delhi.
4. M.C. Shukla, “Advanced Accounts,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, Advanced Accountancy, Tata McGraw Hill, New Delhi.
6. Arulanandam, “Advanced Accountancy,” Himalaya Publication,Mumbai.
7. R.L. Gupta & V.K. Gupta “Principles and practice of Accountancy”, Eleventh edition- 2005Sultan & Sons, New Delhi
8. S.Manikandan& R.Rakesh Sankar,” Financial Accounting,” Scitech Publications Pvt Ltd, Chennai. Volume I & II.
9. T.S.Reddy & Dr.A.Murthy, “Financial Accounting,” Margham Publications, Chennai.
10. Tulsian., P.C.(2016) Financial Accounting, Tata Mcgraw-Hill, New Delhi.

**COURSE OUTCOMES:** On successful completion of the subject, the students acquired knowledge about;

- The Concepts and Conventions of Financial Accounting.
- Accounting for sole traders with adjustment entries and Rectification of Errors
- Calculation of Accounts of Non-profit organization and Bills of exchange.
- Accounts of the Agency Business and temporary partnership.
- Preparation of Accounts under Single Entry System. Calculation of Depreciation and Provisions and Reserves by using the various methods

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**First Year**

**CORE COURSE – II  
MARKETING  
(Theory)**

**Semester-I**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To know the basic concepts and functions of marketing
- To learn about the buyer behaviour and new product development
- To understand the pricing methods and services rendered by the middlemen
- To gain knowledge on various promotional methods
- To have an idea on marketing research and recent trends in marketing

**UNIT-I INTRODUCTION TO MARKETING:**

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

**UNIT- II PRODUCT:**

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

**UNIT- III PRICING:**

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

**UNIT- IV SALES PROMOTION:**

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

**UNIT -V MARKETING INFORMATION SYSTEM:**

Marketing Information System - Marketing Research - Features –Direct marketing –Online Marketing -E Business – Telemarketing - Mail order business .

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

**Retail marketing**



**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. R.S.N.Pillai&Bagavathi , “Modern Marketing,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” Marketing,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “Marketing Management,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ Marketing Management,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “Marketing,” Margham Publications, Chennai.
6. Grewal , “Marketing,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “Marketing,” United Publishers, Mangalore.

**COURSE OUTCOMES:**

- Familiar with the basic concepts and functions of marketing
- Effective understanding of buyer behaviour and new product development
- Communicate the pricing methods and services rendered by the middlemen
- Demonstrate analytical skills in selling the product in the market
- Develop knowledge in marketing research and recent trends in marketing

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**First Year**

**FIRST ALLIED COURSE – I  
PC PACKAGE  
(Theory)**

**Semester-I**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To know basics of computer, Creating and Editing Word Documents and other applications in word document
- To create work sheet and Charts, formula applications, and PPT .
- To learn MS Access, .
- To understand Page maker and methods to use.
- To acquire knowledge on Photoshop and Animation

**UNIT- I INTRODUCTION TO COMPUTERS:**

Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems. Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.

**UNIT -II INTRODUCTION TO SPREAD SHEET (MS –EXCEL) :**

Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

**UNIT –III MS ACCESS:**

Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.

**UNIT- IV PAGE MAKER:**

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

**UNIT –V PHOTOSHOP**

The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palettee – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent developments in MS Word, Excel and Power Point

**TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Robert Shufflebotham, "Photoshop 6 in easy steps" Dreamtech Press.
2. Vishnu Priya Singh, Meenakshi Singh, "Page Maker 6.5" Asian Publications Limited
3. Sanjay Sexana, "MS Office 2000 (Access only)" Vikas Publishing House
4. Sk Yadava, "Desk Top Publishing" Yatin Publishers, Delhi
5. E.D. Jones and Derek "Microsoft Office for Windows", Sutton Publication.
6. S.V. Srinivasa Vallabhan, "Computer Applications in Business" Sultan Chand and Sons,
7. TD Malhotra, Computer Applications in Business Kalyani Publications PC
8. Taxali, "Software for windows made simple" Tata McGraw Hill Publishing Company Ltd

**COURSE OUTCOMES :** On successful completion of the course, the students will acquire knowledge on:

- Basics of computer, Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT .
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- To understand Page maker and methods to use.
- Photoshop, Images and Animation

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**First Year**

**CORE COURSE – III  
MANAGEMENT CONCEPTS**

**Semester-II**

**Code:**

**(Theory)**

**Credit: 5**

**OBJECTIVES:**

- To expose students to the history of management thought.
- To facilitate students, understanding of their own managerial skills for decision making,
- To examine the complexity of organization structure for business,
- To understand the importance of communication,
- To aware of controlling techniques used in organization.

**UNIT -I INTRODUCTION TO MANAGEMENT:**

Management- Definition-Nature, Scope, Functions and Levels of Management- Art, Science and Profession-Functions of Managers - Development of Management Thought-Contributions by F.W.Taylor, Henry Fayol and Others.

**UNIT –II ROLE OF PLANNING:**

Planning - Classification- Objectives- Characteristics- Steps- Process- Types- Methods- Advantages-Limitations, Decision Making- Policies.

**UNIT- III ORGANIZATION STRUCTURE:**

Organization and Structure- Types-Supervision and Span of Control- Departmentation- Organisation Charts-Authority and Responsibility-Delegation and Decentralization

**UNIT- IV MOTIVATION AND COMMUNICATION:**

Motivation-Types-Theories- Maslow, Herzberg, Mc Gregor and Others – Communication- Principles-Types and Barriers of Communication

**UNIT -V LEADERSHIP:**

Leadership - Functions- Styles - Theories- Coordination-Features-Types and Techniques- Control -Process-Effective Control System-Techniques of Control.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Globalization-Development of Environment-Ethics and Social Responsibility-Multicultural Effectiveness- Challenges in Modern Leadership-Time Management-Increasing Team Spirit.

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. L.M.Prasad, Principles and Practice of Management -Sultan Chand and Company
2. K.Sundar, Principles of Management- Vijay Nicole Imprints Private Limited Chennai
3. Fred Luthans , Organisational Behaviour - Mcgraw Hill New York
4. Louis A.Allen Management And Organisation - Mcgraw Hill Tokyo
5. Wehrich And Koontz Et.Al Essentials of Manangement –Tata Mcgraw Hill New Delhi.

**COURSE OUTCOMES:**

- To Understand the Evolution and theory of Management,
- To develop the students to take decisions in various fields.
- To get a knowledge about various organization structure and its responsibility,
- To develop the flow of communication among the people,
- To examine and practice the suitable leadership pattern in organization.

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**First Year**

**CORE COURSE – IV  
BUSINESS TOOLS FOR DECISION MAKING  
(Theory)**

**Semester-II**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To impart introduction to statistics, and Measure of central tendency
- To learn Measures of Dispersion and Skewness.
- To understand Simple correlation and regression
- To familiar with Time series and interpolation
- To study Index numbers.

**UNIT- I INTRODUCTION:**

Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

**UNIT - II MEASURES OF DISPERSION:**

Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness.

**UNIT - III CORRELATION :**

Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression –Regression equations.

**UNIT - IV ANALYSIS OF TIME SERIES:**

Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Problems in Newton's method only.

**UNIT -V INDEX NUMBERS:**

Price index numbers – unweighted and weighted – Tests in index numbers (Problems in Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

**(Problem 80 %, Theory 20 %)**

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Kurtosis

**TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
2. Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
3. Business Statistics by PA. Navanitham, Jai Publications, Trichy.
4. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

**COURSE OUTCOMES** On successful completion of the course, the students will acquire knowledge on:

- Basics in statistics, Classification, Tabulation and Measure of central tendency
- Measures of Dispersion and Skewness.
- Simple correlation and regression
- Time series and interpolation
- Index numbers.

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**First Year**

**FIRST ALLIED PRACTICAL-I  
PC PACKAGE  
(Practical)**

**Semester-II**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To create and Edit Word Documents and other applications in word document.
- To create work sheet and Charts, formula applications, and PPT .
- To work on MS Access,
- To prepare document using Page maker.
- To acquire knowledge on Photoshop and Animation

**UNIT- I      WORD:**

Creating personal letters – Official letters – circulars – templates – Use of Wizards –Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge.

**UNIT -II      EXCEL:**

Entering information in worksheet - Sum functions – Align data cells – Changing column width and row height – Pay bill – mark sheet – Electricity bill – Pay slip – PowerPoint – Simple presentations – creating slide show – animation – inserting and deleting slides.

**UNIT –III      CREATION OF DATABASE:**

– Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation.

**UNIT -IV      PAGE MAKER:**

Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

**UNIT- V      PHOTOSHOP:**

Saving and loading custom settings – Creating new file – Use of painting tools – Copying and pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box.

**UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent developments in MS Word, Excel and Power Point



**COURSE OUTCOMES:**

- On successful completion of the course, the students will acquire skill on:
- Creating and Editing Word Documents and Saving, opening, closing and protecting documents; and Mail Merge.
- Creating work sheet and Charts, formula applications, and PPT.
- MS Access, Database, Relationship, Query, Forms, Reports and Macros
- Page maker and methods to use.
- Photoshop, Images and Animation

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**Second Year**

**CORE COURSE – V  
FINANCIAL ACCOUNTING  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To help students gain knowledge about branch accounts and departmental accounts.
- To transform knowledge about Self Balancing and Sectional Balancing ledgers and Royalty Account
- To enable the students understand the Partnership & Partnership Deed and prepare the accounts related to partnership accounts.
- To impart knowledge to prepare accounts for partner admission, Revaluation account, Partner's capital accounts and balance sheet
- To embed the students to prepare accounts for retirement of partners, Revaluation of Assets and Liabilities, Capital Accounts and Balance Sheet.

**UNIT -I      BRANCH AND DEPARTMENTAL ACCOUNTS**

Branch accounts - (Excluding foreign branches) – Departmental accounts.

**UNIT –II      ROYALTY ACCOUNTS AND INSOLVENCY ACCOUNTS**

Self Balancing and Sectional Balancing ledgers – Royalty Account- Insolvency accounts – statement of affairs – insolvency of individual only.

**UNIT- III      PARTNERSHIP ACCOUNTS ELEMENTARY:**

Partnership - Meaning, Partnership Deed, Capital Accounts. Accounting Treatment - Distribution of Profits-Partner- P&L Appropriation Account- Capital Accounts of partners – Fixed– Fluctuating- Past Adjustment and guarantee.

**UNIT- IV      ACCOUNTING TREATMENT FOR PARTNERSHIP ADMISSION:**

Admission of Partner, Calculation of Profit sharing ratio, Revaluation of assets and liabilities, Treatment of Goodwill- Adjustments in Partners' capital Accounts , Revaluation of Assets and Liabilities, Accumulated Profits and Losses, Partner's Capital Accounts and Balance

**UNIT -V      ACCOUNTING TREATMENT FOR PARTNERSHIP RETIREMENT:**

Retirement of a Partner, calculation of Gaining ratio, Treatment of goodwill, Revaluation of assets and liabilities, Accumulated reserves and profits, Adjustments regarding partner's Capital Account, Calculation of profit up to the date of death of a partner. Preparation of Capital Accounts and Balance Sheet.

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Contemporary Developments Related to the Course during the Semester Concerned.

### **TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. R.L. Gupta and Others: “Advanced Accountancy”, Sultan Chand Sons, New Delhi.
2. S.P. Jain and K.L. Narang: “Advanced Accounting”, Kalyani Publishers, New Delhi.
3. R.S.N. Pillai, Bagavathi, S. Uma: “Advanced Accounting”, S.Chand & Co, New Delhi.
4. M.C. Shukla: “Advanced Accounts” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef “Modern Accountancy”, Tata McGraw Hill, Delhi.
6. T.S. Reddy and A.Murthy, “Financial Accounting” Margham Publications, Chennai.
7. Dr.S.N.Maheswari, “Financial Accounting”, Vikas Publishing House, New Delhi.
8. Grewal and Shukla, “Advanced Accounting”, S.Chand Publishers, New Delhi
9. Financial Accounting by R.L. Gupta & V.K. Gupta, , edition 2017, Sultan Chand & Sons, New Delhi.
10. Introduction to Accounting by P.C. Tulasian, Pearson Editions.

### **OUTCOMES:**

On successful completion of the subject, the students acquired knowledge about;

- Students are familiarized with branch accounts and departmental accounts
- Become knowledgeable on self balancing and sectional balancing ledgers and royalty account.
- Trained to handle the Insolvency accounts and statement of affairs
- Students are aware about partnership accounts and various Accounting Treatments.
- Students can familiar with accounts for Admission of Partner, Partner’s Capital Accounts and Balance Sheet.
- Students become knowledgeable on calculation of Gaining ratio, Adjustments regarding partner’s Capital Account at the time of Retirement of a Partner

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**Second Year**

**CORE COURSE -VI  
INTERNET AND WEB APPLICATIONS  
(Theory)**

**Semester-III**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To learn about internet, Bluetooth and WiFi.
- To acquire knowledge on Internet Service Provider, Internet Explorer, and Several Web pages
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To know HTML, Web Browser and Lists
- To educate HTML Table and XML

**UNIT- I INTRODUCTION TO INTERNET:**

A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

**UNIT- II INTERNET SERVICE PROVIDER:**

Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

**UNIT -III INTERNET BASICS:**

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

E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar.

**UNIT -IV INTRODUCTION TO HTML:**

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

**UNIT -V INTRODUCTION TO HTML TABLE:**

<TABLE> - <TH> - <TD> - <TR> - Cell Padding – Cell Spacing – Table Borders.  
Introduction to XML: Creating Basic XML Program – XML Vs HTML – Advantages and Disadvantages of XML – XML Parser.

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Uses and issues of Internet and usage of internet in India

### **TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Paul E. Hoffman, “The Internet Instance Reference” BPB Publications
2. Alexis Leon Mathews, Leon Tech world, “Internet for Everyone” UBS Publications
3. S. Aarathi, “Internet Programming and Web Design” Kalaikathir Achagam
4. “Internet and E-mail” Yatin Publications, Delhi
5. Internet Complete” BPB Publications.
6. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.
7. Eric Kramer, “HTML”.
8. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the net”.
9. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW-TO”.
10. Xavior C, World Wide Web Design with HTML, Tata McGraw Hill Publisher

### **COURSE OUTCOMES:**

- On successful completion of the course, the students will acquire knowledge on:
- Working on internet, Bluetooth and WiFi.
- Internet Service Provider, Internet Explorer, and Several Web pages
- Applications of Internet, internet protocols, E-mail and voice mail
- HTML, Web Browser and Lists
- HTML Table and XML

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**Second Year**

**SECOND ALLIED COURSE – I  
BUSINESS LAW**

**Semester-III**

**Code:**

**(Theory**

**Credit: 3**

**OBJECTIVES:**

- To gain knowledge about the law relating to Business activities'
- To gain knowledge law relating to Contract
- To gain knowledge law relating to Bailment, pledge and Agency
- To gain knowledge about the Law of sale of Goods Act
- To gain Knowledge about the Negotiable Instruments Act and Information Technology Act and to create awareness about e-commercial law(IT Act and Cyber - Crime)

**UNIT –I        MERCANTILE LAW:**

Introduction – Definition and Scope of Mercantile law – Sources of Mercantile Law – Contracts – Nature, Kinds and requisites for Valid contracts – Contingent Contract – Quasi Contract – Void agreements.

**UNIT- II        CONTRACT:**

Performance of a Contract – Discharge of a contract - Remedies for breach including Specific Performance.

**UNIT -III        AGENCY:**

Indemnity and Guarantee – Bailment and pledge – Agency- Creation of Agency – Classification of Agents, Powers and Duties of Agent and Principal – Termination of Agency.

**UNIT -IV        LAW OF SALE OF GOODS:**

Definition- Essentials of a Contract of Sale – Goods – Classification of Goods - Distinction between Sale and Agreement to sell – Document of Title to Goods – Rules Regarding delivery of goods – Acceptance of delivery – Rights of an unpaid seller – condition & warranty.

**UNIT -V        LAW OF NEGOTIABLE INSTRUMENTS:**

Law of Negotiable Instruments (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

**UNIT - VI        CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Cyber Laws- Information Technology Act 2000. **Recent Trends in Business Laws**  
Recent amendments in Contract Act - Case studies

### **TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
3. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
4. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
5. Dynamic Business Law Nancy Kubasek and M. Neil Browne and Daniel Herron and Lucien , 5 th edition MC Graw Hill
6. Essentials of Business Law Student Edition, [Anthony Liuzzo](#), MC Graw Hill
7. <https://www.pinterest.com/pin/business-law-10th-edition-by-henry-r-cheeseman-in-2022-1105141196033462626/>
8. [Business Law I Essentials - Open Textbook Library \(umn.edu\)](#)
9. [The Information Technology Act, 2000|Legislative Department | Ministry of Law and Justice | GoI](#)
10. [The Information Technology Act, 2000\(3\).pdf \(meity.gov.in\)](#)

### **COURSE OUTCOMES:**

After the successful completion of the course students will able to get

- Knowledge about the basics of Law and to know about the meaning of contract.
- Knowledge about the Principle and Practices of law relating to contract.
- Knowledge about the law relating to Bailment, pledge and Contract of Agency
- Knowledge about the different aspects and the rules and regulations connected with Sale of Goods Act
- Knowledge about the basics law pertaining to Negotiable Instruments, cyber-crime and the law relating to Information Technology

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**Second Year**

**NON MAJOR ELECTIVE COURSE – I  
1. PERSONAL INVESTMENT**

**Semester-III**

**Code:**

**(Theory)**

**Credit: 2**

**LEARNING OBJECTIVE:**

- To make the students aware of various investment avenues and to facilitate them for effective investment planning.
- To enable the students to prepare Investment and financial planning
- To understand the students various bank deposit schemes and insurance policies
- To know the basic concepts of Income tax benefits.
- To know about role of SEBI under Investments.

**UNIT - I INTRODUCTION:**

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment, Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

**UNIT- II PRINCIPLES OF INVESTMENT:**

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non-Security Investments – Stages in Investment.

**UNIT -III INVESTMENT PLANNING:**

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual ,Deciding the investment time frame.

**UNIT- IV POPULAR INVESTMENT MEDIA:**

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children's Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.



## **UNIT - V      TYPES OF SHARES:**

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors' Protection, Problems & Remedies, Role of SEBI in protecting investors' interests.

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

To update students are saving, investing, Financial production, Tax saving, and retirement planning's in detailed.

## **TEXT AND REFERENCE BOOKS (Latest revised edition only)**

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A.Avadhani – Investment Management, Himalaya PublishingHouse,Mumbai 15
5. Rajivk.tayal-Art of handling money and investments: a practical guide to personal finances Atlantic publishers and distributors (p) ltd,
- 6.
- 7.

## **LEARNING OUTCOMES:**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of personal investment
- Calculation of personal investment planning
- Knowledge about various methods of insurance policies.
- Fundamentals of Investment in Equity and Preference Shares
- Well in prepared Investment Planning

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**Second Year**

**NON MAJOR ELECTIVE COURSE –I  
2. ELEMENTS OF INSURANCE  
(Theory)**

**Semester-III**

**Code:**

**Credit: 2**

**OBJECTIVES:**

- To highlight the importance of insurance and its basic concepts.
- To make the students aware of various insurance and to impact of economic development
- To enable the students to prepare procedure regarding settlement of policy claims
- To understand the students various Principles of life insurance, marine, fire, Medical insurance etc.
- To aware the students know Principles of life insurance and various kinds.

**UNIT – I INTRODUCTION:**

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

**UNIT – II AGENT:**

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices

**UNIT – III FUNDAMENTALS OF AGENCY:**

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

**UNIT – IV FUNCTIONS OF THE AGENT:**

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims

**UNIT – V PRINCIPLES OF LIFE INSURANCE:**

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

**UNIT- VI CURRENT CONTOURS (For Continuous Internal Assessment Only)**

To aware students are Defining risk fortuity, insurable interest, and Risk shifting and Risk Distribution in insurance.

**TEXT AND REFERENCE BOOKS:**

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S.Chand& Co.
5. Insurance Regulatory Development Act, 1999.

**COURSE OUTCOMES:**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of elements of insurance
- Fundamentals of agency, Procedure for becoming an agent
- Knowledge about various methods of insurance policies.
- Calculation of Agent proposal form and other forms
- Know about procedure regarding settlement of policy claims.

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**Second Year**

**CORE COURSE – VII  
COST ACCOUNTING  
(Theory**

**Semester-IV**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To enable the students to know the importance of costing and to understand the basic concepts
- To acquaint learner with various methods and techniques of costing.
- Make learner understand benefit of costing to production unit, service unit and to Govt. organizations.
- Develop among learners various skills of costing techniques to be applied for minimization of cost and maximization of profit / social welfare.
- Learners understand to find out process costing

**UNIT- I COST ACCOUNTING:**

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

**UNIT -II MATERIALS COST:**

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

**UNIT- III LABOUR COST:**

Time keeping and time booking - methods of remuneration and incentive schemes - overtime and idle time - labour turnover - types - causes and remedies.

**UNIT -IV OVERHEADS:**

Classification, allocation, apportionment, absorption – recovery rates - Over & Under absorption - cost sheet and cost reconciliation statement.

**UNIT- V:**

**Job costing**, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) - operating costing

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

### **TEXT & REFERENCE BOOKS: (Latest revised edition):**

1. Cost Accounting by Jain and Narang - Kalyani Publishers, Chennai
2. Cost Accounting by S.P. Iyengar - Sultan Chand & Sons, New Delhi.
3. Cost Accounting 2.e by A. Murthy and S. Gurusamy - Vijay Nicole Imprints (P) Ltd, Chennai
4. Cost Accounting by Bhagwathi and Pillai - Sultan Chand & Sons, New Delhi.
5. Cost Accounting by S.N. Maheswari - Sultan Chand & Sons, New Delhi.
6. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.
7. Fundamental of cost accounting by DR NARISIS-Atlantic publication New Delhi.

### **OUTCOMES:**

After completing this book they should enlighten by

- Learners are explained how accounts are maintained in cost a/c. and how to record various costing transactions.
- Learner got insight as to where contract costing is applied, steps in contract costing, and profit is ascertained of complete & incomplete contract.
- Learner understood of Process costing is applicable and to ascertain cost at each stage of process; valuation of abnormal gain & abnormal loss
- Learner understood of meaning, application of Marginal costing towards Break even analysis, P/V ratio used in Managerial decision.
- Learner got understanding of standard cost and its types, process, and types of variances through application used for Managerial decisions

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**Second Year**

**CORE PRACTICAL- I  
INTERNET AND WEB APPLICATIONS  
(Practical)**

**Semester-IV**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To create, browse and download of e.mail
- To visit web page of business places, Railway and Airline reservation, and online chatting
- To understand Applications of Internet, internet protocols, E-mail and voice mail
- To practice on HTML, Web Browser and Lists
- To work HTML Table and XML

**UNIT- I:**

E-mail address – creation – browsing – search engines –downloads

**UNIT- II:**

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

**UNIT -III:**

HTML tags – Introduction and Tables

**UNIT- IV:**

Forms and Lists – two types

**UNIT V:**

Web page designing – College web page application– Tour spot – Page design  
E.Commerce Purchase applications page

**UNIT - VI     CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Web page designing for your college

**COURSE OUTCOMES:**

On successful completion of the course, the students will acquire skill on:

- Creating, browsing and downloading e.mail
- Working on web page of business places, Railway and Airline reservation, and online chatting
- Applications of Internet, internet protocols, E-mail and voice mail
- Practice on HTML, Web Browser and Lists
- HTML Table and XML

**Second Year**

**SECOND ALLIED COURSE - II**  
**BANKING THEORY LAW AND PRACTICE**  
**(Theory)**

**Semester-IV**

**Code:**

**Credit: 3**

**OBJECTIVES:**

- To acquire knowledge about relationship between banker and customer and services rendered
- To make the students understand the various types of accounts and savings schemes
- To give them an overview about types of customers
- To have clarity about the rights, responsibilities and duties of paying and collecting banker
- To make them aware of recent trends in Modern Banking,

**UNIT -I      BANKER AND CUSTOMER:**

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services.

**UNIT -II      TYPES OF SAVING ACCOUNTS:**

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Bank accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

**UNIT- III      TYPES OF CUSTOMERS:**

Types of Customers – Account holders – Procedure for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non- Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken by banker in the event of death, Lunacy, Bankruptcy – winding up Garnishee Order.

**UNIT –IV      PAYING AND COLLECTING BANKER:**

Paying and collecting bankers – rights, responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – payment in due course – recovery of money paid at mistake.

## **UNIT- V      PASS BOOK AND CHEQUES:**

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – Endorsement loss of cheques in transit – legal effect. Modern Banking, Banking practice – e banking – Internet banking – Mobile banking – ATMS- Cash Machine – EFT (Electronic Fund Transfer) – RTGs, NEFT, MICR.

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

### **TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Sundaram and Varshney, “Banking Theory, Law & Practice” Sultan Chand Company, New Delhi
2. S.M. Sundaram “Banking Theory, Law & Practice” Sri Meenaksi Publications, Karaikudi
3. M.Kumar, Srinivasa, ” Banking” New Central Book Agency
4. M.S. Ramasamy, ”Tannan’s Banking Law & Practice in India” Sultan Chand Company, New Delhi.
5. E. Gorden and N. Natarajan” Banking Theory, Law &Practice”Himalaya Publication.
6. B.Santhanam, “Banking Theory, Law &Practice” Margham Publications, Chennai.r. J. Jayasankar, “Marketing,” Margham Publications, Chennai.

### **COURSE OUTCOMES:**

- Elucidate the services rendered by banks
- Have an understanding about various types of accounts and savings schemes
- Generate information types of customers
- Analyse information about the rights, responsibilities and duties of paying and collecting banker
- Express opinions recent trends in Modern Banking.

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**Second Year**

**NON MAJOR ELECTIVE COURSE - II**  
**1. INTRODUCTION TO ACCOUNTANCY**  
**(Theory)**

**Semester-IV**

**Code:**

**Credit: 2**

**LEARNING OBJECTIVE:**

- To enable the students to know the importance of accountancy and its concepts.
- To make the students aware of Double entry Book keeping system rules and procedures.
- To enable the students to prepare procedure Final Accounts of Sole Trader
- To understand the students various types of ledgers and Journals.
- To enable the students to know Bank Reconciliation Statement.
- Describe the role of accounting.

**UNIT - I INTRODUCTION:**

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

**UNIT -II DOUBLE ENTRY SYSTEM:**

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

**UNIT -III JOURNAL AND LEDGER:**

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

**UNIT -IV RECTIFICATION OF ERRORS:**

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

**UNIT - V FINAL ACCOUNTS:**

Final Accounts of Sole Trader (with Simple Adjustments).

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Students state the meaning and need of accounting discuss accounting as a source of information, identify the internal and external uses of accounting information.

### **TEXT AND REFERENCE BOOKS (Latest revised edition only)**

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.
4. Principles of Accounting – Finnerly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai 20

### **LEARNING OUTCOMES:**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of Accounting
- Fundamentals of Double Entry System
- Knowledge about various Journal and Ledger.
- Preparation of Final accounts .
- Knowledge about various methods Final account adjustments.

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**Second Year**

**NON MAJOR ELECTIVE COURSE –II**

**Semester-IV**

**Code:**

**2. SALESMANSHIP**

**(Theory)**

**Credit: 2**

**OBJECTIVE:**

- To make the students aware of selling techniques and planning
- To enable the students to types of salesman in the Marketing area
- To understand the students in buyer motives and behaviours
- To enable the students to know the importance of online stores and sales opportunities.
- To know about various selling techniques.

**UNIT – I INTRODUCTION:**

Introduction to selling- meaning- definitions- importance- methods- qualities- functions duties-responsibilities – types of sales person – sales careers.

**UNIT – II SELLING PROCESS:**

Selling process – steps- customer expectations – understanding prospects- importance sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

**UNIT – III SELLING TECHNIQUES:**

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation demonstration- handling objections- handling difficult customers- closing sales – after sales service

**UNIT – IV-**

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age

**UNIT – V SALES FORCE MANAGEMENT:**

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

**UNIT -VI CURRENT CONTOURS: (For Continuous Internal Assessment only):**

Sales management focuses on the activities of first line field sales managers, course pack will enable students to understand supply chain management which has improved the efficiency in distribution.

**TEXT AND REFERENCE BOOKS:**

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, Nirali Prakashan

**COURSE OUTCOMES:**

On successful completion of the subject the student acquired knowledge about

- Concept and conversions of salesmanship
- Fundamentals of selling process and its activities
- Knowledge about various Sales force management.
- To know how about Selling techniques.
- knowledge about personal selling and sales team professionalism

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**Third Year**

**CORE COURSE – VIII  
CORPORATE ACCOUNTING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To enable the students to know about accounting procedure in corporate accounting
- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

**UNIT -I        SHARES:**

Introduction legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue-accounting entries.

**UNIT -II        DEBENTURES:**

Issue and redemption of debentures - methods of redemption of debentures- installment - cum-interest and Ex-interest redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act

**UNIT -III        AMALGAMATION:**

Purchase consideration- accounting treatment - pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

**UNIT -IV        ACCOUNTS OF HOLDING COMPANY :**

legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding)

**UNIT V :**

**Final accounts of banking** companies (new format) and **Insurance** companies (New Format)

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

### **TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Advanced Accountancy by M.C. Guptha, Shukla and Grewal - S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy - Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang - Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan - Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman - Himalayan Publishers, New Delhi.
6. Corporate accounting by Mohemed Hanif-amazon
7. Fundamentals of *Corporate Accounting* ; Authors, *Mohammed Hanif*, Amitabha Mukherjee ; Publisher, McGraw-Hill Education

### **COURSE OUTCOMES:**

After completing this book they should enlighten by

- To make learner to understand format of company final accounts and various schedules of company final accounts.
- To make learner to acquaint information of buy-back of shares and their legal formalities
- To acquaint learner with various methods and techniques of amalgamation
- To understand sources of financial activities towards company
- Develop among learners various skills of corporate techniques to be applied for minimization of cost and maximization of profit

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**Third Year**

**CORE COURSE – IX  
INTRODUCTION TO ORACLE AND SQL  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To learn about file and database structure,
- To gain knowledge on Relational Database
- To understand Keys, SQL and Commands
- To study Oracle, SQL queries, Retrieving, Restricting and Sorting data,
- To familiar with Single and Group Function

**UNIT -I INTRODUCTION TO FILE :**

Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.

**UNIT -II INTRODUCTION TO RELATIONAL DATABASE:**

Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.

**UNIT -III KEYS:**

Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.  
SQL and Commands

**UNIT -IV INTRODUCTION TO ORACLE:**

Data languages (DDL, DML, DCL) – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.

**UNIT -V FUNCTION:**

Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries – Normalisation (upto Third Normal Form)

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Uses of Oracle and SQL in Business

**TEXT AND REFERENCE BOOKS: (LATEST REVISED EDITION)**

1. Oracle – backup and recovery handbook publication –Rama velpure - Tata McGraw Hill.
2. Oracle 8i on Windows NT – Meghraj ThakkarTech media publications.
3. Oracle power objects handbook Bruce kolste, David Petersen - Tata McGraw Hill.
4. Oracle 8 – Edwalen and steve Adrien de Luca- Tech Media publications

**COURSE OUTCOMES:**

On successful completion of the course, the students will acquire knowledge on:

- File and database structure,
- Relational Database, its terms, advantage and disadvantage
- Different Keys, SQL and Commands
- Basics of Oracle, SQL queries, Retrieving, Restricting and Sorting data.
- Single and Group Function

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**Third Year**

**CORE COURSE – X  
VISUAL PROGRAMMING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To know Visual Basic and its workings
- To gain knowledge on Variables,
- To understand Standard Controls, Frame Control and Image Control
- To learn File System
- To familiar with Database and Dot Net

**UNIT –I INTRODUCTION TO VISUAL BASIC:**

Integrated development environment features – Forms – Controls – Events – Methods – Properties - Uses of Property Window – Code Window (Code Behind File) – Variable declaration.

**UNIT –II SCOPE OF VARIABLES:**

Constant – Array – Loops in Visual Basic: For ... Next, While, Do...While - Select statements: if...end if - if...else if...end if - Select...Case End Case -

**UNIT -III STANDARD CONTROLS:**

Form - Text Box – Command Button – Label Box – Check Box – Frame Control – Combo Box – List Box – Radio Button - Image Control - Picture Box – Timer.

**UNIT -IV FILE SYSTEM:**

Drive, DirList, File List Box – Introduction to Built-in-Active X control tool bar – Tree view – Menu Editor – Command dialog control – Rich Text Box.

**UNIT -V INTRODUCTION TO DATABASE:**

MS Access – Data Grid (Accessing Data Base data) – Open data base connectivity – Introduction to Dot Net: IDE – Execution Procedures – CLR – CTS.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent developments in Visual basic and database

**TEXT AND REFERENCE BOOKS: (Latest revised edition only)**

1. Mastering Visual Basic 6 – BPB Publications, New Delhi.
2. Mohammed Azam, Programming with Visual basic 6.0 – Vikas Publishing House.
3. Test Your Vb.Net Skills: Language Elements Part 1 Paperback – 1 Dec 2000
4. by Yashavant P. Kanetkar (Author), Asang Dani, BPB Publications, New Delhi.

**COURSE OUTCOMES:**

On successful completion of the course, the students will acquire knowledge on:

- Visual Basic and its workings
- Variables and Select statements
- Standard Controls, Frame Control and Image Control
- File System and Built-in-Active X control tool bar
- Database and Dot Net

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**Third Year**

**CORE COURSE – XI  
MANAGEMENT ACCOUNTING  
(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To understand the concepts of Management Accounting.
- To gain knowledge on fund flow and cash flow in Business operation.
- To understand budget and budgetary control in Business organization.
- To know the technique of marginal costing and standard costing
- To know the various methods of capital budgeting.

**UNIT-I INTRODUCTION AND FINANCIAL STATEMENT  
ANALYSIS:**

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Management Accounting Vs Cost accounting - Financial statement analysis – Comparative statement – Common size statement–Trend percentage–Ratio analysis.

**UNIT- II FUND FLOW AND CASH FLOW STATEMENT:**

Fund flow statement – Schedule of changes in working capital – Funds from operation – Sources and applications –Cash flow statement–Fund flow statement Vs Cash flow statement–Preparation of cash flow statement as per AS-3

**UNIT –III BUDGET AND BUDGETARY CONTROL:**

Budget and Budgetary control –Advantages- limitations – Types – Preparation of Purchase, Production, sales, Flexible, Cash and Master budget

**UNIT -IV MARGINAL AND STANDARD COSTING:**

Marginal costing – CVP analysis – Break even analysis – BEP – Managerial applications – Margin of safety – Profit planning. Standard Costing – Problems relating to Material and Labour variance only.

**UNIT- V CAPITAL BUDGETING**

Capital Budgeting – Payback period – Accounting rate of return –Discounted cash flow – Net present value – Profitability index – Internal rate of return.

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

### **TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. S.N.Maheswari - Management Accounting – Sultan Chands & sons publications, New Delhi.
2. Sharma and Guptha – Management Accounting- Kalyani Publishers, Chennai.
3. R.Ramachandran and R.Srinivasan – Management Accounting–Sriram publication.
4. A.Murthi and S.Gurusamy – Management Accounting Vijay Nicole Publications, Chennai.
5. R.S.N.Pillai & V.Baghavathi – Management Accounting – S.Chand & Co, Mumbai
6. Hingorani & Ramanthan – Management Accounting - S.Chand & Co, NewDelhi.

### **LEARNING OUTCOMES:**

- The understand Basic knowledge on Management Accounting.
- Preparation of fund flow statement and cash flow statement as per AS – 3
- Design various types of Budget
- Understand the Marginal costing and Variance analysis
- Select better project by applying appropriate capital budgeting.

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Third Year	MAJOR BASED ELECTIVE COURSE – I	Semester-V
Code:	1. AUDITING (Theory)	Credit: 5

### **OBJECTIVES:**

- To introduce the concept of auditing
- To study about vouching
- To assess the valuation and verification of assets and liabilities
- To explore the audit of share capital
- To gain knowledge on audit of computerised Accounting.

### **UNIT- I INTRODUCTION:**

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

### **UNIT -II VOUCHING:**

Vouching – cash and trading transactions, personal and impersonal ledgers.

### **UNIT- III VALUATION AND VERIFICATION:**

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

### **UNIT -IV AUDIT OF LIMITED COMPANIES:**

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

### **UNIT- V DIVISIBLE PROFITS AND DIVIDENDS:**

Divisible profits and Dividends – Audit of computerised Accounting.

### **UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

**TEXT AND REFERENCE BOOKS : (Latest revised edition only)**

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by DinkerPagare – Sultan Chand & Sons, New Delhi

**OUTCOMES:**

- Student will understand the concept of auditing
- Describe on vouching
- Have an understanding about valuation and verification of assets and liabilities
- Grasp an idea about audit of share capital
- Analyse information on audit of computerised Accounting.

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**Third Year**

**MAJOR BASED ELECTIVE COURSE – I**  
**2. HUMAN RESOURCE MANAGEMENT**  
**(Theory)**

**Semester-V**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To understand the concepts and principles of Human Resource Management.
- To understand about the Human Resource Management and importance of Human resources.
- To know about the importance and concepts of Human resources' planning.
- To know about the HR functions.
- To know about the Human Resources Development.
- To know about the performance appraisal.

**UNIT- I INTRODUCTION TO HUMAN RESOURCE MANAGEMENT:**

Meaning and Definition-Objectives-Functions- HR managers – Duties and Responsibilities of HR Managers - Changing role of Human Resource Managers

**UNIT - II HUMAN RESOURCES PLANNING PROCESS:**

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning - Job Analysis - Job Description - Job specification.

**UNIT - III RECRUITMENT AND SELECTION PROCESS:**

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment - Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening-Appointment order.

**UNIT- IV TRAINING:**

Definition and purposes of Training- Distinction between Training and Development Assessing Training Needs- Steps in Training- On the Job and Off the Job Training Evaluation of Training Effectiveness- Methods of executive development.

**UNIT -V PERFORMANCE APPRAISAL :**

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal System.

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Meaning, Process - Meaning and importance of HRIS - Advantages and Disadvantages of HRIS (Human Resource Information System).

### TEXT AND REFERENCE BOOKS:

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.
5. Dave Ulrich, Jon Younger, Wayne Brockbank, Mike Ulrich, HR from the Outside In: Six Competencies for the Future of Human Resources, McGraw Hill Professional
6. Sundar K & Srinivasan J Essentials of Human Resource Management, 2e, Vijay Nicole Imprints (P) Ltd
7. [Gary Dessler](#) , [Biju Varrkey](#) Human Resource Management Fifteenth Edition By Pearson
8. Catherine Bailey, David Mankin, Clare Kelliher, Thomas Garavan , [Strategic Human Resource Management - Oxford University Press \(oup.com\)](#)
9. [Stella M. Nkomo](#), [Myron D. Fottler](#) , [R. Bruce McAfee](#) , Human Resource Management Applications: Cases, Exercises, Incidents, and Skill Builders, 7th Edition
10. [Raymond Noe](#) , [John Hollenbeck](#) , [Barry Gerhart](#) , [Patrick Wright](#) , Fundamentals of Human Resource Management 9th Edition (International Edition) , MC Grow Hill
11. S.Mohan and R.Elangovan Human Resources Management – Text and Cases, Regal Publications, New Delhi, 2010

### OUTCOMES:

After the successful completion of the course students will able to get

- Knowledge about the importance of HR.
- Knowledge about the Job Analysis, description and the importance of planning.
- Ideas about the selection process.
- Knowledge about the HR functions and its methods.
- Knowledge about the methods of performance appraisal.

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**Third Year**

**SKILL BASED ELECTIVE COURSE – I  
INFORMATION TECHNOLOGY  
CONCEPTS  
(Theory)**

**Semester-V**

**Code:**

**Credit: 2**

**LEARNING OBJECTIVES:**

- To introduce Evolution, Classification and Applications of Computers
- To know Computer peripherals
- To learn about Software, Programming Language, Word Processing and Spread Sheets Presentation
- To study Data Communication and BDP
- To aware utility of computers at different places, computer security and internet

**UNIT- I:**

Introduction to Computers - Definition, .Characteristics of computer, Evolution of Computer, Block Diagram Of a computer, Generations of Computer, Classification Of Computers, Applications of Computer, Capabilities and limitations of computer.

**UNIT -II:**

Computer peripherals - Role of I/O devices in a computer system. Input Units: Keyboard, Terminals and its types. Pointing Devices, Scanners and its types, Voice Recognition Systems, Vision Input System, Touch Screen, Output Units: Monitors and its types. Printers: Impact Printers and its types. Non Impact Printers and its types, Plotters, types of plotters, Sound cards, Speakers, storage units.

**UNIT- III:**

Software and its needs, Types of S/W. System Software: Operating System, Utility Programs Programming Language: Machine Language, Assembly Language, High Level Language their advantages & disadvantages. Application S/W and its types: Word Processing, Spread Sheets Presentation, Graphics, DBMS s/w.

**UNIT- IV:**

Data Communication and BDP: Communication Process, Data Transmission speed, Communication Types (modes), Data Transmission Medias, Modem. Business Data Processing: Introduction, data storage hierarchy, Method of organizing data, File Types, File Organization.

**UNIT- V:**

Computers at Home, Education, Entertainment, Business, Science, Medicine and Engineering - Introduction to Computer Security - Computer Viruses, Bombs, Worms - WWW and Internet

## **UNIT – VI CURRENT CONTOURS (for Continuous Internal Assessment only)**

Recent developments in computer world

### **REFERENCE BOOKS:**

1. P.K.Sinha, Computer Fundamentals
2. Dr.S.V.Srinivasa Vallabhan - Computer Applications in Business, Sultan Chand, New Delhi
3. Alexis Leon and Mathews Leon by Fundamentals of Information, Technology. Vikas Publishing Company, New Delhi
4. Deepak Bharihoke, Fundamentals of Information Technology, Excel Publications, New Delhi.

### **LEARNING OUTCOMES:**

On successful completion of the course, the students will be able to

- Know Evolution, Classification and Applications of Computers
- Understand Computer peripherals
- Have knowledge on Software, Programming Language, Word Processing and Spread Sheets Presentation
- Do Data Communication and BDP
- Aware utility of computers at different places, computer security and internet

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**Third Year**

**CORE COURSE – XII  
FINANCIAL SERVICES  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To enable the students to know the meaning and types of financial services.
- To make the students to understand the meaning and features of hire purchase.
- To develop Knowledge about mutual funds.
- To Knowledge the students to know the meaning and features of venture capital.
- To enhance the students to know about the significance and types of Factoring.

**UNIT- I INTRODUCTION TO FINANCIAL SERVICES:**

Financial services – meaning – classification – financial products and services – challenges facing the financial service sector – merchant banking – meaning – functions – SEBI guidelines – scope of merchant banking in India. NBFCs – RBI guidelines

**UNIT– II HIRE PURCHASE AND LEASING:**

Hire purchase – meaning – features – process – hire purchase and credit sales – hire purchase vs instalment purchase – leasing – concept – steps involved in leasing – lease vs hire purchase – types of lease – problems and prospects of leasing in India.

**UNIT – III MUTUAL FUNDS:**

Mutual funds – meaning – types – functions – advantages – institutions involved – UTI, LIC, commercial banks – entry of private sector – growth of mutual funds in India – SEBI guidelines – asset management companies.

**UNIT – IV VENTURE CAPITAL:**

Venture capital – meaning – features – methods of venture capital financing – models of venture financing – venture capital investment process – factors determining venture investment – advantages of venture capital – issues of Indian venture capital .

**UNIT – V FACTORY:**

Factoring - concepts – significance – types – factoring vs bills discounting – factoring in India – forfaiting – meaning – forfaiting vs export factoring – Problems of forfaiting / factoring

**UNIT - VI CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Recent Trends , assignments and Seminars

**TEXT AND REFERENCE BOOKS: ( Latest revised edition only )**

1. Financial markets & services by E.Gordon and K. Natarajan – Himalaya publishing house, New Delhi.
2. Financial services by E.Dhanraj – S.Chand & Co., New Delhi.
3. Financial services by S.Mohan and R.Elangovan – Deep and Deep Publications, New Delhi.
4. Financial services by S.Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Lease Financial and Hire Purchase by Vinod Kothari – Wadhaw and Co., Nagpur.

**COURSE OUTCOMES :**

On successful completion of the subject, the students acquired knowledge about ;

- The meaning and types of financial services.
- The features of hire purchase.
- The functions of mutual funds.
- Meaning and features of venture capital.
- The significance and types of factoring.

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**Third Year**

**CORE COURSE – XIII  
INCOME TAX LAW AND PRACTICE  
(Theory-)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To know about new taxes, exemptions and deductions related to incomes.
- To understand the concept of Income tax
- To describe how to arrive taxable income from salary
- To find out the taxable income from house property
- To calculate the taxable income from Business and Profession.
- To ascertain the capital gains and income from other sources

**UNIT- I INCOME TAX ACT 1961 AND RESIDENTIAL STATUS:**

Income – Tax Act, 1961 – Definitions – Basis of charge different types of assessee previous year and Assessment year – capital and revenue income, expenditure and loss – incomes exempted under section 10 – Residential status.

**UNIT -II INCOME FROM SALARY:**

Income from salary: Basis of charge – Different forms of salary, allowances, perquisites and their valuation – computation of taxable salary – deductions from salary.

**UNIT -III INCOME FROM HOUSE PROPERTY:**

Income from House Property: Basis of charge – determination of annual value – GAV, NAV – income from let-out property – self occupied property – deductions – computation of taxable income.

**UNIT -IV INCOME FROM BUSINESS OR PROFESSION:**

Income from Business or Profession: Basis of charge – methods of accounting – deductions – disallowances, computation of taxable income – profit and gains of business and profession.

**UNIT –V INCOME FROM CAPITAL GAINS:**

Income from Capital Gains: Basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – computation of taxable capital gains – Computation of Income from other sources.

**(Problem 80 %, Theory 20 %)**

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

**Self Study-** Seminars, Assignments, Recent Trends.

### **TEXT AND REFERENCE BOOKS: ( Latest and revised editions only)**

1. GaurandNarang,“IncomeTaxLawandPractice”KalyaniPublishers,NewDelhi
2. Dr.HC.Mehrotra,“IncomeTaxLawandAccounts”SahithyaBhavanpublishers
3. Dr.Vinod K.Singhanian, Students Guide to Income tax “ Taxmenn’s Publications, New Delhi
4. A. Murthy “ Income Tax Law & Practice” Vijay Nichole, Imprints (P) Ltd.
5. Dr. T.S. Reddy & Hariprasad Reddy ‘ Income tax’ – Margham Publications, Chennai

### **COURSE OUTCOMES:**

After completing this course, the student will be able to

- Know about the procedures regarding basic rules and regulations and Residential status
- Update the new tax slabs regarding salaried employees
- Get the latest information about deductions for house property.
- Make sure about the admissible, inadmissible expenses and deductions. Allowable for business or professional incomes
- Grasp the concept of capital gains, other sources of income.

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**Third Year**

**CORE PRACTICAL-II  
SQL APPLICATIONS USING ORACLE  
(Practical)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To create, alter and drop table,
- To manipulate data.
- To prepare records
- To calculate income tax and make use of bank application

**LIST OF PRACTICALS**

**SQL – DATA DEFINITION LANGUAGE:**

1. Table Creation with Constraints
2. Table Alteration (Add Column, Modify the size and data type, Drop Column)
3. Drop Table

**SQL – DATA MANIPULATION LANGUAGE:**

1. Data Insertion
2. Data Updating
3. Data Deletion
4. Ordering Tuples
5. Tuple Variable
6. Pattern Matching
7. Built-in Function
8. Set Operations
9. Join Operations
10. Nested Subqueries Views

**PL/SQL;**

1. Reverse the string.
2. Delete any record and count it.
3. Student Mark Sheet Preparation
4. Pay Roll preparation.
5. Insurance application

**SQL FORMS:**

1. Income Tax Calculation
2. Banking application

**COURSE OUTCOMES:**

On successful completion of the course, the students will acquire skill on:

- Creation, alteration and dropping table,
- Manipulation of data
- Preparation of records like, Mark Sheet, Pay Roll, ..
- Income tax calculation and Banking application

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**Third Year**

**MAJOR BASED ELECTIVE COURSE – II**  
**1. ENTREPRENEURSHIP DEVELOPMENT**  
**(Theory-)**

**Semester-VI**

**Code:**

**Credit: 5**

**OBJECTIVES:**

- To inculcate students to come up with good entrepreneur,
- To overcome the problems and challenges from the society,
- To know the role of small scale industries to obtain the next level of business,
- To improve the knowledge of process of business,
- To understand the passage of getting loan from project finance.

**UNIT –I INTRODUCTION TO ENTREPRENEURSHIP:**

Entrepreneurship – Definition – Nature - Scope in Local and Global Market – Characteristics – Functions - Types - Entrepreneur and Intrapreneur -Women and Rural Entrepreneurs - The Revolutionary Impact of Entrepreneurship - Types of Enterprises and their Features - Manufacturing, Service and Trading - Steps in setting up of a Business.

**UNIT –II ENTREPRENEURIAL COMPETENCIES:**

Entrepreneurial Environment-Components - Role of Family and Society - Entrepreneurial Motivation - Barriers in Business - Training and Development – Entrepreneurial Change - Occupational Mobility - Factors in Mobility.

**UNIT -III INSTITUTION FOR THE DEVELOPMENT OF SMALL SCALE INDUSTRIES:**

Entrepreneurship Development Programs (EDP)-Objectives – Importance – Phases – Evaluation - EDP Institutions in India- SSIB – SIDCO – SISIS – DICS – NSIC – SIDO – KVIC – NISEBUD – NISIET - Technical Consultancy Organizations - Functions

**UNIT- IV PROJECT MANAGEMENT:**

Project Management - Concept of Project – Classification - Sources of Business Ideas - Project Identification - Project Formulation and Design - Feasibility Analysis - Financial Analysis - Social Cost Benefit Analysis - Project Appraisal Methods - Project Report Preparation

**UNIT- V ENTREPRENEURIAL DEVELOPMENT AGENCIES:**

Project Finance - Sources of Finance - Institutional Finance - Role of IFC, IDBI, ICICI, LIC, SFC, SIPCOT - Commercial Banks - Appraisal of Bank for Loans - Entrepreneurship Incentives – Subsidies - Industrial Units – Benefits - Role of Industrial Estates

## **UNIT - VI      CURRENT CONTOURS (For Continuous Internal Assessment Only):**

Geographical Challenges - Historical Attributes to Business - Country Topographical Features -New Business Formation - Current Market Trends - Decision Making Skills.

### **TEXT AND REFERENCE BOOKS : ( Latest and revised editions only)**

1. C.B.Gupta and Srinivasan, Entrepreneurial Development, Sultan Chand and Sons.
2. Dr.S.S. Khanka-Entrepreneurial Development, Sultan Chand and Sons.
3. Dr.P.Saravanavel Entrepreneurial Development, Learntech Press Trichy.
4. Vasant Desai, Dynamics of Entrepreneurial Development, Sultan Chand and Sons
5. DR.S.G.Bhanushali    Entrepreneurial Development, Himalaya Publishing House -New Delhi.

### **COURSE OUTCOMES:**

- To enhance a student to behave as a good businessman,
- To emancipate the society to be mingled with,
- To obtain the next level of business value,
- To improve the process of business,
- To know the outset of proper financial plan for the development of business.

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**Third Year**

**MAJOR BASED ELECTIVE COURSE – II  
2. COMPUTERISED ACCOUNTING**

**Semester-VI**

**Code:**

**(Theory-)**

**Credit: 5**

**OBJECTIVES:**

- To learn about Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.
- To gain knowledge on financial application, Codification of accounts and report generation.
- To study Tally, company creation, account groups, and ledgers
- To prepare Reports like, petty cash book, trial balance, profit and loss account, and balance sheet
- To familiar with Tax accounting i.e., GST

**UNIT- I ACCOUNTING PACKAGES:**

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

**UNIT -II COMPUTERIZED ACCOUNTING:**

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

**UNIT - III INTRODUCTION OF TALLY:**

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

**UNIT -IV REPORTS:**

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

## **UNIT - V      TAX ACCOUNTING:**

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

## **UNIT - VI      CURRENT CONTOURS: (For Continuous Internal Assessment Only):**

Utility, obstacles and future of computerized accounting in India

### **TEXT & REFERENCE BOOKS : (Latest revised edition):**

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd

### **COURSE OUTCOMES:**

On successful completion of the course, the students will acquire knowledge on:

- Accounting packages, creation accounts and inventory, entering, deleting and editing vouchers.
- Financial application, Codification of accounts and report generation.
- Tally, company creation, account groups, and ledgers
- Preparation of Reports like, petty cash book, trial balance, profit and loss account, and balance sheet
- Tax accounting i.e., GST

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Code:

Credit: 3

The candidate shall be required to take up a Project Work by group *or individual* and submit it at the end of the final year. The Head of the Department shall assign the Guide who, in turn, will suggest the Project Work to the students in the beginning of the final year. A copy of the Project Report will be submitted to the University through the Head of the Department on or before the date fixed by the University.

The Project will be evaluated by an internal and an external examiner nominated by the University. The candidate concerned will have to defend his/her Project through a Viva-voce.

**ASSESSMENT/EVALUATION/VIVA VOCE:****1. PROJECT REPORT EVALUATION (Both Internal & External)**

I. Plan of the Project - 20 marks

II. Execution of the Plan/collection of Data / Organisation of Materials / Hypothesis, Testing etc and presentation of the report. - 45 marks

III. Individual initiative - 15 marks

2. Viva-Voce / Internal& External - 20 marks

**TOTAL - 100 marks**

**PASSING MINIMUM:**

Project	Vivo-Voce 20 Marks 40% out of 20 Marks (i.e. 8 Marks)	Dissertation 80 Marks 40% out of 80 marks(i.e. 32 marks)
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A candidate who gets less than 40% in the Project must resubmit the Project Report. Such candidates need to defend the resubmitted Project at the Viva-voce within a month. A maximum of 2 chances will be given to the candidate.

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**Third Year**

**SKILL BASED ELECTIVE COURSE –II  
BASICS OF GOODS AND SERVICE TAX  
(Theory)**

**Semester-VI**

**Code:**

**Credit: 2**

**LEARNING OBJECTIVES:**

- To Understand the Basics of GST.
- To Study the Registration and Computation of GST.
- To Acquaint the Students with Filing of Returns.
- To understand the concepts of GST technology.
- To explore the knowledge relating to the penalties and offences relating to GST.

**UNIT- I:**

Overview of Goods and Service Tax-Introduction - Meaning of GST - IGST - Scope of GST - Present/Old Tax Structure V/S GST - GST In Other Countries- Existing Taxes Proposed to be Subsumed Under GST-Principles Adopted for Subsuming the Taxes-Dual GST-Benefits of GST-GST Council-GST Network (GSTN) And GST Regime-Integrated Goods and Services Tax Act- 2017- Title and Definitions- Administration.

**UNIT- II:**

Registration Under GST -Rules-Procedure of Registration- Exempted Goods And Services Under GST - Rates of GST– GST At 5 % - GST At 12 % - GST At 18 % - GST At 28% - Procedure Relating To Levy (CGST &SGST) -Various Schedules Related To Supply - Computation of Taxable Value and Tax Liability [CSGT &SGST] -Procedure Relating To Levy (IGST)

**UNIT –III:**

Input Tax Credit (ITC)- Eligibility and Conditions for Taking Input Tax Credit- Apportionment of ITC and Blocked Credit -Various Documents Under GST- Tax Invoice- Bill for Supply- Debit Note- Credit Note- Payment Voucher- Receipt Voucher- E-Way Bill- HSN Code and SAC Code - Simple Problems on Utilization Of Input Tax Credit

**UNIT-IV:**

Assessment and Administration of GST - Types of GST Returns- Types of Assessment &Assessment Procedures- Role and Functions of GST Council- Tax Authorities and Their Powers; Tax Deduction at Source &Tax Collection at Source- Refund of Tax-Offence and Penalties.

**UNIT –V:**

GST and technology -Introduction to GSTN – Power and Functions of GSTN – Design and Implementation Framework – Design &Implementation Framework GSTN. Goods And Service Tax Suvidha Provider (GSP) - Concept.

**Theory 80% Problems 20%**

## **UNIT VI      CURRENT CONTOURS (for continuous internal assessment only)**

### **REFERENCE BOOKS:**

1. V.S Datey – Taxman's: GST
2. Madhykar N Hiregange: GST
3. GST – Law and Practice, Dr. B.G Bhaskar and Manjunath
4. Mariyappa – GST
5. Step By Step Guide to GST – Compliances - Avinash Poddar
6. A Complete Guide To Goods and Services Tax – Sanjiv Agarwal
7. GST Law Manual – R.K.Jain
8. Hand Book On GST- Pratik Shah
9. GST Handbook to students – CA Vivek KR Agarwal, 2022, Neelam Book House.
10. GST for laymen, CA Apeshika Solanki, 2021, Bloomsbury India.

### **WEBSITE**

1. <https://www.taxmann.com/academy/>
2. <https://gstcouncil.gov.in/>

### **COURSE OUTCOME**

- The students will get a general understanding of the GST law in the country
- The students will provide an insight into practical aspects of GST
- The students will equip themselves to become tax practitioners.
- The students will be able to calculate GST at different levels.

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