BHARATHIDASAN UNIVERSITY, TIRUCHIRAPALLI – 620 024
B. Com. (Computer Applications) Programme - COURSE STRUCTURE UNDER CBCS
(Applicable to the candidates admitted from the academic year 2010 – 2011 onwards)

SEM	PART	COURSE TITLE	HRS/ WEEK	CREDIT	EXAM HRS	MARKS INT	MARKS EXT	TOTAL
I	I	Language Course – I (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –I (ELC)	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	4	3	25	75	100
		Allied Course I PC PACKAGE – I (with practical)@	6	3	3	40	60	100
	Total		30	18				500
II	I	Language Course –II (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –II (ELC)	6	3	3	25	75	100
	III	Core Course III (CC) Business Tools for Decision Making	5	5	3	25	75	100
		Allied Course II PC Package II (with practical) @	5	4	3	40	60	100
		Allied Course III Internet (with Practical)@	4	3	3	40	60	100
	IV	Environmental Studies	2	2	3	25	75	100
	IV	Value Education	2	2	3	25	75	100
	Total		30	22				700

III	I	Language Course –III (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –III (ELC)	6	3	3	25	75	100
	III	Core Course IV Business Accounting	6	5	3	25	75	100
		Core Course V Business Communication	5	4	3	25	75	100
		Allied Course IV Programming in C (with practical) @	5	3	3	25 (10 + 15)	75 (30 + 45)	100
	IV	Non-Major Elective – I for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil up to 10th +2 but opt for other languages in degree programme Stock Market Practices (or) Management Concepts	2	2	3	25	75	100
	Total		30	20				600
IV	I	Language Course –IV (LC) – Tamil*/Other Language +#	6	3	3	25	75	100
	II	English Language Course –IV (ELC)	6	3	3	25	75	100
	III	Core Course VI Cost Accounting	5	5	3	25	75	100
		Allied Course V Visual Programming	5	4	3	25	75	100
		Allied Course VI Business Management	4	3	3	25	75	100
	IV	Non-Major Elective – II for those who studied Tamil under Part I a)Basic Tamil for other language students b)Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme Mutual Funds (or) Introduction to Accountancy	2	2	3	25	75	100
	IV	Skill Based Elective – I	2	4	3	25	75	100
	Total		30	24				700

V	III	Core Course VII Corporate Accounting	6	5	3	25	75	100
		Core Course VIII Business Law	5	4	3	25	75	100
		Core Course IX Entrepreneurial Development	5	4	3	25	75	100
		Core Course X Web Designing	5	4	3	25	75	100
		Major Based Elective – I E-Commerce	5	5	3	25	75	100
	IV	Skill Based Elective – II	2	4	3	25	75	100
	IV	Skill Based Elective – III	2	4	3	25	75	100
	Total		30	30				700
VI	III	Core Course XI Management Accounting	6	5	3	25	75	100
		Core Course XII Income Tax Law and Practice	6	5	3	25	75	100
		Core Course XIII Computerized Accounting	6	5	3	25	75	100
		Major Based Elective – II Management Information System	5	5	3	25	75	100
		Major Based Elective – III Banking Theory, Law and Practice	6	4	3	25	75	100
	V	Extension Activities** பாலின சமத்துவம்	- 1	1 1	- 3	- 25	- 75	- 100
	Total		30	26				600
	Grand Total		180	140		950	2850	3800

Core Course I – PRINCIPLES OF ACCOUNTANCY

Unit I:

Introduction – Accounting concepts and conventions – Double entry – Journal, Ledger, Subsidiary books, Trial Balance – Bank reconciliation statement, Rectification of Errors.

Unit II:

Adjusting entries – final Accounts of sole traders

Unit III:

Accounts of Non-profit organization – bill of exchange – average due date – Account current

Unit IV:

Consignments and Joint Ventures

Unit V:

Single entry – depreciation, provisions and reserves.

(Theory 25%   Problems:75%)

Text Books Recommended

1. Modern Accountancy by Mukerjee and Haneef – Tata McGraw Hill
2. Advanced Accountancy by Shukla and Grewal – S.Chand & Sons.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers
4. Advanced Accountancy by Arulanandam, Himalaya Publications.

Core Course II – MARKETING

Unit I:

Definition and Meaning of Marketing – Modern concept of Marketing – Marketing and selling – Marketing functions – buying – transportation – warehousing – standardization - Grading – Packaging.

Unit II:

Buyer's behaviour – Buying motive – Market segmentation – Marketing strategies – product development, introduction of new product – branding – packaging brand loyalty – Product life cycle.

Unit III:

Pricing methods and stratgics – Physical Distribution – Wholesaler and Retailer – Services rendered by them..

Unit IV:

Promotional methods – Advertising – Publicity – Personal selling – sales promotion

Unit V:

Marketing Research – Importance in Marketing decisions – Interactive marketing – Use of Internet – Online auction.

Text Book Recommended:

Either a. Marketing by Rajan Nair – Sultan Chand Company (or)
        b. Marketing Management by Sherlekar

First Allied Course I – PC PACKAGES - I

(Theory 60 marks   UE: 45   IA: 15)

Unit I:

Introduction to computers – Meaning of Computers – Characteristics of Computers – Areas of Application – I.P.O Cycle – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems

Unit II:

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 and closing documents – Mail Merge.

Unit III:

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.

(Practical – 40 marks   UE: 30 marks   IA: 10 marks)

Unit IV:

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 V:

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.

Books for reference:

1. Microsoft Office for Windows – E.D. Jones and Derek Sutton Publication
2. MS Office 2000 – Sanjay Saxena, Vikas Publishing House
3. Computer Applications in Business – S.V. Srinivasa Vallabhan, Sultan Chand and Sons, New Delhi
4. Computer Applications in Business – TD Malhotra, Kalyani PublicationsPC
5. Software for windows made simple – Taxali, Tata McGraw Hill Publishing Company Limited.

Core Course III – BUSINESS TOOLS FOR DECISION MAKING

Unit I:

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

Unit II:

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

Unit III:

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

Unit IV:

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

Unit V:

Index numbers – weighted and un weighted – price Index numbers – types – tests in index numbers – time and factor reversal test - cost of living index number – aggregate method – family budget method.

(Problem 75%   Theory 25%)

Text Book Recommended:

1. Business Statistics by PA. Navanitham M.Sc., M.Phil. Jai Publications, Tiruchy 2.
2. Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company, New Delhi.
3. Statistical Methods by S.P. Gupta – Chand & Sons
4. Business Statistics by Prof. Navaneetham – Anand Publishers
5. Business Statistics by G.V. Shenoy, U.K. Srivastava and S.C. Sharma – Wiley eastern limited (Can be handled by members of commerce Dept. of Statistics Dept, Depending on the availability of staff)

First Allied Course II – PC PACKAGES II

Theory : 60 marks   UE: 45 marks   IA: 15 marks

Unit I:

MS Access – MS Access – Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Form – reports.

Unit II:

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

Unit III:

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.

(Practical – 40 marks   UE: 30 marks   IA: 10 marks)

Unit IV:

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

Unit V:

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

Reference Books:

1. Photoshop 6 in easy steps – Robert Shufflebotham, Dreamtech Press.
2. Page Maker 6.5 Vishnu Priya Singh, Meenakshi Singh, Asian Publications Limited
3. MS Office 2000 (Access only) Sanjay Sexana, Vikas Publishing House
4. Computer Applications in Business (Access only) Srinivasa Vallabhan Sultan Chand & Sons, New Delhi.
5. Desk Top Publishing, Sk Yadava, Yatin Publishers, Delhi.

First Allied Course III – Internet

(Theory: 60 marks   UE: 45 marks   IA: 15 marks)

Unit I:

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

Unit II:

Internet Service Provides – Dialer Programs and Internet Programs – Internet Explorer – Netscape – 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.

Practical 40 marks   UE: 30 marks   IA: 10marks

Unit IV:

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

Unit V:

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

Books for Reference:

1. The Internet Instance Reference – Paul E. Hoffman, BPB Publications
2. Internet for Everyone – Alexis Leon Mathews, Leon Tech world, UBS Publications
3. Computer Applications in Business (Internet only), Srinivasa Vallabhan, Sultan Chand & Sons, New Delhi
4. Internet Programming and Web Design – S. Aarathi, Kalaikathir Achagam
5. Internet and E-mail – Yatin Publications, Delhi
6. Internet Complete –BPB Publications.

CORE COURSE – IV – BUSINESS ACCOUNTING

UNIT – I

Branch accounts (excluding foreign branches) – Departmental accounts

UNIT – II

Hire Purchase accounts – Royalty accounts.

UNIT – III

Admission and Retirement of a partner, Death of a partner.

UNIT – IV

Dissolution of firm – piecemeal distribution.

UNIT – V

Insurance claims for loss of stock and profits – insolvency accounts – statement of affairs – insolvency of individual only.

Theory 25%   Problem: 75%

Text Books Recommended:

1. Advanced Accountancy by Shukla and Grewal

2. Advanced Accountancy by R.L. Gupta and Radhaswamy

3. Advanced Accountancy by Jain and Narang.

4. Advanced Accountancy by A. Arulanandam & Rajan – Himalaya Publishers.

CORE COURSE – V – BUSINESS COMMUNICATION

UNIT – I

Nature and scope of Business English – meaning, need and importance of Commercial correspondence – effective business letters – layout – Kinds of Business letters – language of a business letter – commercial terms and abbreviations.

UNIT – II

Letters of Enquiry – replies, offers and quotations – orders – execution – cancellation.

UNIT – III

Claims, complaints and adjustments – circular letters – status enquiries – collection letters.

UNIT – IV

Letters relating to Agency – Application for jobs – bank Correspondence relating to exports and imports.

UNIT – V

Drafting of Business reports – Press reports – market reports – speech writing.

Text Books Recommended:

1. Effective Business English and Correspondence by M.S. Ramesh and Pattenshetty – R.Chand & Company
2. Business Correspondence and report writing by Sharma and Krishna Mohan – TMH.
3. Business Communication by Rajinder Pal and Korla Halli – Sultan Chand & Sons.

ALLIED COURSE – IV – PROGRAMMING IN C

Theory: 60 marks
Int. – 15 marks
Ext. – 45 marks

UNIT – I

Evolution and Applications of C – structure of a C program – Data Types – Declarations – operators – Expressions – Type conversions – Built-in functions.

UNIT – II

Data Input and Output – Control statements: IF, ELSE-IF, GOTO, SWITCH, WHILE, DOWHILE, FOR, BREAK and CONTINUE.

UNIT – III

Functions: Defining and Accessing Arguments – recursive functions – storage classes – Arrays: Defining and processing Arrays – Multidimensional arrays – passing arrays to functions – Arrays and strings – String functions – String Manipulations.

UNIT – IV

Pointers – Pointer Declarations – Operations on pointers – pointers to functions – Pointer and strings – pointers and arrays – array of pointers structures – structures and pointers – unions.

UNIT – V

Data files – Opening, closing and processing files – files with structures and unions – register variables – Bitwise Operations – Macros – Preprocessing.

Text Books Recommended:
1. Programming in C – E. Balagurusamy – Tata McGraw Hill.
2. Programming with C – Byron S. Gottfried – Schaum's outline series – Tata McGraw Hill
3. The Sprit of C – Mullish cooper – Schaum's outline Series – Tata McGraw Hill
4. A first course in Programming with C – T. Jeyapoovan, Vikas Publishing House.

PROGRAMMING IN C - Practical

Int. – 10 marks
Ext. – 30 marks

C – Practical Programmes
1. Adding two numbers (all cases)
2. Sum of series
3. Ascending and Descending order of numbers using arrays (use it to find largest and smallest numbers)
4. Sorting of names in alphabetical order.
5. Matrix Operations (Addition, Subtraction, Multiplication – use functions).
6. Generating Fibonacci Numbers using recursive functions.
7. String Manipulation without using String functions (String length, String Comparison, String copy, Palindrome checking)
8. Mean, Standard Deviation, Variance.
9. Correlation – regression coefficients.

NON MAJOR ELECTIVE – I – STOCK MARKET PRACTICES

UNIT – I

Capital Market – Need and importance – Structure – Primary and Secondary market

UNIT – II

New Issue Market – Functions – Methods of Issue.

UNIT – III

Stock Market – Functions of Stock Exchanges.

UNIT – IV

OTCEI – NSE – Listing of Securities – Procedures, Advantages of Listing – Screen Based Trading – Demat Accounts – Mechanics of Trading in Stock Exchanges.

UNIT – V

Registration of Stock Brokers – Role of Merchant bankers – Kinds of Brokers, Speculation.

Text Books Recommended:

1. V.A. Avadhani: Indian Capital Market, Himalaya Publishing House
2. E. Gordon and K.Natarajan: Financial Market and Institutions – Himalaya Publishing House
3. P.N.Varshney: Indian Financial System.
4. Preeti Singh: Investment Management, Himalaya Publishing House.
5. Punidhavadhi Pandiyan: Security Analysis and Portfolio Management.

SEMESTER – III

NON MAJOR ELECTIVE – I – MANAGEMENT CONCEPTS

UNIT – I

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

UNIT – II

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

UNIT – III

Organising – Meaning – Departmentation - Delegation of authority

UNIT – IV

Communication: Meaning - Characteristics – Process – Types – Barriers to Communication – Effective Communication.

UNIT – V

Leadership: Meaning - Characteristics – Types - Theories of leadership.

Motivation: Meaning - Theories of motivation: maslow, McGregor X and Y theories.

Text Books Recommended:

1. Principles of management – L.M.Prasad

2. Principles of management – Sherlekar

3. Business management – Dinkar and Pegare

4. Principles of management – Tripathi & Reddy

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

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

CORE COURSE – VI – COST ACCOUNTING

UNIT – I

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

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

UNIT – IV

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

UNIT – V

Methods – job costing, contract costing, process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory 25%   Problem: 75%

Text Books Recommended:
1. Cost Accounting by Jawaharal – TMH
2. Cost Accounting by Jain and Narang – Kalyani Publishers
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons.
4. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons.
5. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons.
6. Cost Accounting by M.N. Arora.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan.

ALLIED COURSE – V – VISUAL PROGRAMMING

UNIT – I

Introduction to Visual Basic: Integrated Development Environment (IDE) features – Working with form properties – setting form's properties - introducing form events and form methods. Variables in Visual Basic: Declaring Variables – The Scope of a variable – Module level variables – Constants – Creating your own constants – Scope of a constant – converting data types – Arrays – Declaring arrays – Fixed size arrays – Dynamic arrays – Preserve keyword – Redim.

UNIT – II

Writing Code in Visual Basic: Language constructs – For… Next, The while loop, Select Case… End Select, Exit statement, With Structure. Introduction to standard controls – Command buttons – Text boxes – Labels – Option buttons – Check boxes – Frame controls – List boxes – Combo boxes – Image objects – Picture boxes – Timer – Scroll bars – File system controls (Drive, DirList, File List boxes).

UNIT – III

Introduction to Built-in ActiveX control – Toolbar – The Tree view control – The List view control – the Image list control – Common Dialog control – Status bar control – Rich textbox control – Menu editor.

UNIT – IV

DDE Properties – DDE Methods – OLE properties – Active Control Creation and Usage and ActiveX DLL creation and usage – Database access – Data Control – Field control – Data grid record set using SQL to manipulate data – Open Data Base Connectivity.

UNIT – V

Introduction to **. NET -** Using Visual Studio – Stand alone application – web based applications, Introduction to databases.

Text Books Recommended:
1. Mohammed Azam, Programming with Visual Basic 6.0 – Vikas Publishing House
2. Content Development Group, Visual Basic 6.0 – Tata McGraw Hill
3. .Net – Web source.

ALLIED COURSE – VI – BUSINESS MANAGEMENT

UNIT – I

Concept of Management – Evolution of Management Thought – Management – Science or Art – Functions – Approaches to Management.

UNIT – II

Planning – Objectives – Strategies policies – Planning premises – Decision making – Social Responsibilities.

UNIT – III

Organising – nature – structure – Departmentation – Principles of organization – Line - staff conflict Authority – Decentralisation – Effective organization – organization charts - Informal organizations.

UNIT – IV

Leadership – Human factors – Kinds of Leadership – Motivation, Morale – Committees and Group Decisions.

UNIT – V

Co-ordination – control – Delegation – communication

Text Books Recommended:

1. Principles of management – L.M.Prasad
2. Principles of management – Sherlekar
3. Business management – Dinkar and Pegare
4. Principles of management – Tripathi & Reddy
5. Essentials of management – Koontz and "O" Donnel (TMH)
6. Business Organization – Dr. S.C.Saxena.

NON-MAJOR ELECTIVE – II – MUTUAL FUNDS

UNIT – I

Concepts of mutual fund – Evaluation of mutual funds – Role of mutual funds – Types of mutual funds.

UNIT – II

Legal structure of mutual fund – Rights and responsibilities of market constituents – Fund mergers and Scheme takeovers.

UNIT – III

Role of regulators in India – RBI, SEBI – Rights and Obligations of the investors.

UNIT – IV

Accounting of mutual funds – NAV computation – Pricing of units – Valuation of mutual funds.

UNIT – V

Distribution channels – Direct marketing – Broker – Mutual fund schemes in India.

Text Books Recommended:

1. Financial Instruments and Services – Nalini Prava Tripathy, Prentice Hall of India.

2. Financial Services and Markets – Dr.S. Gurusamy, Vijay Nicole Imprints (P) Ltd.

3. Financial Services – M.Y. Khan, Tata McGraw Hill Publishing Company Ltd.

4. Financial Services – Dr. D.Joseph Anbarasu and others, Sultan Chand & Sons.

5.Mutual Funds in India- H.Sadbak.

6.Mutual Funds in India- Nalini Prava Tripathy, Excel books.

SEMESTER – IV

NON-MAJOR ELECTIVE – II – INTRODUCTION TO ACCOUNTANCY

UNIT – I

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 – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

UNIT – III

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

UNIT – IV

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

UNIT – V

Financial Accounts of Sole Trader (with Simple Adjustments).

Theory: 25%   Problem: 75%

Text Books Recommended:

1. Advanced Accountancy – Arulanandam, Himalaya Publications

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

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

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

CORE COURSE – VII – CORPORATE ACCOUNTING

UNIT – I

Company accounts – introduction – legal provisions regarding issues of shares, applications, allotment, calls, forfeiture, re-issue, premium and discount – accounting entries.

UNIT – II

Issue and redemption of debentures and preference shares

UNIT – III

Amalgamation, Absorption, nature of purchase – nature of merger, external and internal reconstruction of companies.

UNIT – IV

Holding companies account – Consolidation of balance sheet (excluding inter company Owings, cross holdings, chain holding).

UNIT – V

Final accounts of banking companies(new format) and Insurance companies(new format).

Theory: 25%   Problem: 75%

Text Books Recommended:

1. Advanced Accountancy by M.C.Shukla and T.S.Grewal – S.Chand & Co.,

2. Advanced Accountancy by R.L. Gupta and radhaswamy – Sultan Chand & Sons.

3. Advanced Accountancy by Jain and Narang – kalyani Publishers

4. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers.

5. Corporate Accounting by Dr.P.C.Tulsian – S.Chand & Co.,

6. Advanced Accountancy by R.S.N.Pillai, Bhagavathi and S.Uma – S.Chand & Co.,

SEMESTER – V

CORE COURSE – VIII – BUSINESS LAWS

UNIT – I:

Introduction – Definition and scope of mercantile law – growth and sources of mercantile law – Nature and kinds of contracts – offer and acceptance – consideration – capacity of parties – free consent – legality of object and of consideration, Void Agreements – contingent contracts

UNIT – II:

Performance of contracts – Discharge of contracts – remedies for breach including specific performance – Quasi contracts.

UNIT – III:

Indemnity and Guarantee – Bailment and pledge – Agency.

UNIT – IV:

Laws of sale of Goods

UNIT – V:

Law of Negotiable Instruments.

Text Books Recommended:

1. Mercantile law by M.C. Shukla – S. Chand & Co.,

2. Commercial law by Chawla and Garg – Kalyani Publishers

3. Business law by N.D.Kapoor – Sultan chand & Sons.

4. Mercantile law by Batra and Kalra – Tata McGraw Hill Co.

5. Mercantile law by M.C. Kuchhal – Vikas Publishing House.

6. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

7. Mercantile laws – P.P.S. Gogna – S.Chand & Co.,

8. Business law – R.S.N.Pillai and Bhagavathi – S.Chand & Co.,

SEMESTER – V

CORE COURSE – IX – ENTREPRENEURIAL DEVELOPMENT

UNIT – I

Concept of entrepreneurship: Definition Nature and characteristics of entrepreneurship function and type of entrepreneurship phases of EDP, Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

UNIT – II

The start-up process, Project identification – selection of the project – project formulation evaluation – feasibility analysis, Project Report.

UNIT – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

UNIT – IV

Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

UNIT – V

Incentives and subsidies – subsided services – subsidy for market Transport – seed capital assistance – Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Text Books Recommended:

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publications

2. Entrepreneurial Development by C.B. Gupta and N.P. Srinivasan

3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood

4. Entrepreneurial Development by S.S. Khanka – S.Chand & Co.,

5. Entrepreneurial Development by Dr. P. Saravanavel, Learntech Press Trichy.

6. Entrepreneurial Development by S.G. Bhanushali

7. Entrepreneurial Development by Dr. N. Ramu.

SEMESTER-V
CORE COURSE – X – WEB – DESIGNING

UNIT I:

Introduction to Internet – Internet Access / Dial-Up Connection – Internet Services' Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) – Web Page – Hyper Text – HTML tags – Net Surfing – Internet/Web Browsing – Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols – TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

UNIT II:

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail programs – Managing Mails – Zen of 'E-mailing' – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

UNIT III:

Introduction to HTML – HTML Code for Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Block Quote – Lists – Ordered List – Unordered List – Definition List – Images – Add an Image – Background Image – Border – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

UNIT IV:

Links – Link to another web page – link within a web page – link to an image – link to a file – Email link – link to an FTP site – change link colors – create keyboard shortcuts – change the tab order – tables – create a table – add a border – caption – column groups – row groups – color – background images – aligning data – size of table – size of cell – span cells – cell spacing and cell padding – borders – text wrapping – nested tables.

UNIT V:

Sounds and videos – link to a sound – sound considerations – embedded sound – extended video – video considerations – internal video – introduction to forms – text box – large text area – check boxes – radio buttons – menu – upload files – submit and reset button – hidden field – organize form elements – label from elements – introduction to frames – creating frames – frame considerations – provide alternative information – link to a frame – scroll bars – resizing frames – frame borders – frame margins – nested framesets – inline frame.

TEXT BOOKS RECOMMENDED:
1. Alexis Leon & Mathews Leon, "Internet for Everyone", Leon Tech World, Chennai.
2. Eric Kramer, "HTML".
3. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, "Business of the net".
4. John Zabour, Jeff Foust & David Kerven, "HTML 4 HOW-TO".

MAJOR BASED ELECTIVE – I – E-COMMERCE

UNIT I:

E-commerce – framework – classification of electronic commerce – Anatomy of E-Commerce Applications – components of the I way –network access equipment – internet terminology.

UNIT II:

Electronic Data Interchange – Benefits – EDI Legal, Security & privacy issues – DEI software implementation – value added networks – internal information systems – work flow atomization and coordination – customization and internal commerce.

UNIT III:

Network security and firewalls – client server network security – emerging client server security threats – firewalls and network security – data and message security – encrypted documents and electronic mail – hypertext publishing – technology behind the web – security and the web.

UNIT IV:

Consumer oriented electronic commerce: consumer oriented applications – mercantile process models – mercantile models from the consumers perspective – mercantile models from the merchants perspective.

UNIT V:

Electronic payment systems – types – digital token based electronic payment system – smart cards & credit card electronic payment systems – risk designing electronic payment.

TEXT BOOKS RECOMMENDED:

1. Dr.S.V.Srinivasa vallabhan – E-Commerce – Learntech press, Trichy

2. Ravi Kalakota & Andrew b.Whinston, "Frontiers of Electronic Commerce", Dorling Kindersley (India) Pvt. Ltd. -2006.
3. Bharath Bahasker, "Electronic Commerce", Tata McGraw Hill Publishing Co ltd., New Delhi – 2006.
4. Daniel Minoli, Emma Minoli "Web Commerce Technology Handbook", Tata McGraw Hill Publishing, New Delhi.
5. Dr. C.S.Rayudu, "E-Commerce & E-Business", Himalaya Publishing House, New Delhi – 2004.

CORE COURSE –XI – MANAGEMENT ACCOUNTING

UNIT I:

Definition – nature – scope – objectives – merits – limitations – differences between management accounting and financial accounting – financial statement analysis – comparative statements – common size statements – trend percentages.

UNIT II:

Fund flow statement – Cash flow statement as per Accounting Standard 3 – forecasting of working capital requirements.

UNIT III:

Marginal costing – CVP analysis – break even analysis – managerial applications. Ratio analysis – types – calculations of various rations – construction of balance sheet.

UNIT IV:

Budget and Budgetary control – production, production cost, raw material cost, sales, cash, flexible budgets, standard costing – material and labour variance only.

UNIT V:

Capital Budgeting – importance – payback – discounted cash flow – net present value – profitability index – accounting rate of return.

Theory: 25%   Problem: 75%

TEXT BOOKS RECOMMENDED:

1. Management accounting by Dr.R.Ramachandran and Dr.R.Srinivasan – sriram publication
2. Management accounting by S.N.Maheswari – Sultan Chand & sons.
3. Management Accounting by R.S.N.Pillai & V.Baghavathi – S.Chand & Co.
4. Theory and Problems of management accounting by Khan & Jain – TMH.
5. Management accounting by Hingorani & Ramanthan – S.Chand & Co.

CORE COURSE – XII – INCOME TAX LAW & PRACTICE

UNIT I:

Basic concepts – Definition – agricultural income – person, income, total income, casual, capital and revenue residential status, incomes exempt from income tax – types of assessment – assessment procedure.

UNIT II:

Computation of income under the head "Salaries" – Basis of charge – different forms of salary, allowance perquisites and their valuation – deduction from salary – provident funds, superannuation funds.

UNIT III:

Computation of income under the head income from house property – basis of charge – determination of annual value – income from let-out property – self occupied property – deductions allowed from income from house property.

UNIT IV:

Computation of income from profits and gains of business and profession – basis of charge – methods of accounting – deductions – valuation of stock.

UNIT V:

Income from capital gains – basis of charge – short and long term capital gains – computation – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – interest on securities, etc., - income from other sources – deduction under Sec 80C – Introduction to direct taxes code.

Theory: 25%   Problem: 75%

TEXT BOOKS RECOMMENDED:

1. Income tax by Reddy & Reddy, Marghum publications.
2. Income tax by T.T.Gaur & Narang, Kalyani publishers
3. Income tax – Law & Practice by Dinakar Pagare – Sultan Chand & Sons
4. Income tax by Bhagwati Prasad – Vishnu Prakasham publication

CORE COURSE – XIII – COMPUTERIZED ACCOUNTING

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: value added tax (VAT): VAT register, VAT reports – service tax: service tax register, service tax reports – MS-Excel – introduction – menus, commands, toolbars and their icons – functions.

(Theory: 60%   Practical: 40%)

TEXT BOOKS RECOMMENDED:

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.

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

MAJOR BASED ELECTIVE – II – MANAGEMENT INFORMATION SYSTEM

UNIT I:

Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.

UNIT II:

System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.

UNIT III:

Information systems in business and management: Transaction processing system: Information repeating and executive information system.

UNIT IV:

Database management systems – conceptual presentation – client server architectures networks.

UNIT V:

Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.

TEXT BOOKS RECOMMENDED:

1. Gorden B.Davis & Margrethe H.Olson, "Management information system". McGraw Hill Publishing.

2. Aman Jindal, "Management Information system, Kalayani publishers.

3. Dr.S.P.Rajagopalan, Management information system – Margham Publishing.

4. A.K.Gupta – management information system – S.Chand & Co.

5. C.S.V.Murthy – Management information system

6. Sadagopan .S – Management information system

SEMESTER-VI
MAJOR BASED ELECTIVE – III – BANKING THEORY, LAW AND PRACTICE

UNIT I:
Relationship of 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 – safe custody deposit – letter of credit – issue and payment of demand drafts and foreign bills, merchant banking.

UNIT II:
Operations of bank accounts – fixed deposits – fixed deposit receipts and its implications, savings deposit 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, account holders – procedure and practice for opening and conducting and closing of accounts of customers particular of individuals including minor, illiterate persons – married women – lunatics – drunkards – joint stock companies – non trading associations – registered and unregistered clubs – societies customers' attorney – executive and administrators – charitable institutions – trustees – liquidators – receivers – local authorities – steps to be taken on death, lunacy, bankruptcy – winding up in case of Garnishee orders.

UNIT IV:
Paying and collecting bankers – rights responsibilities and duties of paying and collecting banker – precautions to be taken in paying and collecting of cheques – protection provided to them – nature of protection and conditions to get protection – meaning of terms – such as payment in due course – recovery of money paid at mistake.

UNIT V:
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 – loss of cheques in transit – legal effect.

TEXT BOOKS RECOMMENDED:
1. Banking law &practice by K.P.Kandasami, S.Natarajan & R.Parameswaran –S.Chand&Co.
2. Banking law & practice by – C.Geevanatham – learntech press – Trichy.
3. Banking, Theory Law & practice by E.Garden and N.Natarajan – Himalaya Publication.
4. Banking, Theory Law & practice by Sundaram and Varshney, Sultan Chand & sons.

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