COURSE STRUCTURE FOR
B.COM (COMPUTER APPLICATION)

SEMESTER I

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
	Tamil	15ULTA11	Tamil Paper –I Cheyyul , Elakkanam,Urainadai, Sirukathai,Elakkia Varalaru	6	3	50	50	100
	French	15ULFB11	Paper I Elementary French and Commercial Terms					
II	English	15UGEN11 Stream (A/B/C)	General English	6	3	50	50	100
III	Core - I	15UCAC11	Basic Financial Accounting	5	4	50	50	100
	Core – II	15UCAC12	Fundamentals of Computer	5	4	50	50	100
	Allied	15UCAA11	Business Management	6	5	50	50	100
IV	Foundation Course	15UFPD11	Personality Development	2	2	50	50	100
				30	**21**	**300**	**300**	**600**

SEMESTER II

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
	Tamil	15ULTA21	Tamil Paper –I Cheyyul , Elakkanam,Urainadai, Sirukathai,Elakkia Varalaru	6	3	50	50	100
	French	15ULFB21	Paper I Elementary French and Commercial Correspondence					
II	English	15UGEN21 Stream (A/B/C)	General English	6	3	50	50	100
III	Core - III	15UCAC21	Financial Accounting	5	4	50	50	100
	Core – IV	15UCAC22	Office Automation	5	4	50	50	100
	Allied	15UCAA21	Elements of Marketing	6	5	50	50	100
IV	Foundation Course	15UFVE21	Value Education	2	2	50	50	100
V	NCC/NSS/Sports				1			
				30	**22**	**300**	**300**	**600**

SEMESTER III

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - V	15UCAC31	Advanced Financial Accounting	6	4	50	50	100
	Core – VI	15UCAC32	Computer Application in Banking	6	4	50	50	100
	Core – VII	15UCAC33	Visual Basic	6	4	50	50	100
	Allied	15UCAA31	Mathematics for Commerce	6	5	50	50	100
	Skill Based Subject	15UCAS31	Commerce Practicals	2	2	50	50	100
	Non – Major Elective	15UCAN31	Computer Application in Business	2	2	50	50	100
IV	Foundation Course	15UFES31	Environmental Studies	2	2	50	50	100
VI	Self Study Course(Optional)	15UCASS1	Cyber law		+1			100
				30	23+1	300	300	700+100

SEMESTER IV

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core - VIII	15UCAC41	Logistic Management	6	4	50	50	100
	Core – IX	15UCAC42	E-Commerce	6	4	50	50	100
	Core Elective	15UCAE41	Cost Accounting	6	5	50	50	100
	Allied	15UCAA42	Statistics for Commerce	6	5	50	50	100
	Skill Based Subject	15UCAS41	Communication Skills	2	2	50	50	100
	Non – Major Electives	15UCAN41	Multimedia	2	2	50	50	100
IV	Foundation Course	15UFYM41	Yoga and Meditation	2	2	50	50	100
V	Extension Activities		Community Development Programme		1			
VI	Self Study Course (Optional)	15UCASS2	E-Governance		+1			100
				30	24+2	350	350	700+100

SEMESTER V

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – X	15UCAC51	Income Tax	7	5	50	50	100
	Core – XI	15UCAC52	Business Law	7	5	50	50	100
	Core – XII	15UCAC53	Corporate Accounting	7	6	50	50	100
	Core Elective	15UCAE51	DataBase Management	5	5	50	50	100
	Skill Based Subject	15UCAS51	Advertising and Salesmanship	4	4	50	50	100
VI	Self Study Course(Compulsory)	15UCASS3	Management Information System		1			100
				30	**25+1**	**250**	**250**	**500+100**

SEMESTER VI

Part	Subject	Subject Code	Title of the Paper	Contact Hours/Week	Credits	Maximum Marks		
						CIA	ESE	Total
III	Core – XIII	15UCAC61	Computer Networks and Web Technology	6	5	50	50	100
	Core – XIV	15UCAC62	Industrial Law	6	5	50	50	100
	Core – XV	15UCAC63	Management Accounting	6	5	50	50	100
	Core XVI	15UCAC64	E Accounting	6	5	50	50	100
	Project	15UCAP61	Project	6	5	50	50	100
				30	**25**	**250**	**250**	**500**

SEMESTER- I			
CORE- 1	**BASIC FINANCIAL ACCOUNTING**		
Code: 15UCAC11	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives

➢ **To enable the students to learn the fundamental aspects of Financial Accounting**

➢ **To enable the students to work out simple problems of Financial Accounting**

Theory 40 Marks: Problems 60 Marks

UNIT I

Meaning and Scope of Accounting – Basic Accounting Concepts – Classification of Accounts – Double entry book keeping – Journal – Ledger – Preparation of Trial Balance.

UNIT II

Preparation of Cash Book – Single entry – Double entry- Triple entry - Petty cash book - Preparation of Final Accounts of a sole trading concern with adjustments - Bank Reconciliation Statement.

UNIT III

Preparation of Receipts & Payments accounts – Income & Expenditure account and Balance sheet of non trading concerns.

UNIT IV

Single entry system – Meaning – Features – Defects – Differences between single and double entry – Methods – Account current & Average Due date.

UNIT V

Depreciation – Meaning – Causes – Types – Straight Line method – Written down value method, Annuity method.

Text Book:

T.S. Reddy &A.Murthy, Financial Accounting, MarghamPublications ,Chennai.

Books for Reference:
1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. Dr.S.ArulrajPonnudurai – Accountancy I &II, Sathya Publications, Tirunelveli.
3. S.P.Jain& K.L. Narang, Financial Accounting, Kalyani Publishers, New Delhi.
4. M.C.Shukla&T.S.Grewal, Advanced Accounting, S Chand, New Delhi.
5. P.C. Tulsian, Financial Accounting
6. S.Parthasarathy and A.Jaffarulla, Financial Accounting – KalyaniPublishers, New Delhi.

SEMESTER - I			
CORE- II	FUNDAMENTALS OF COMPUTER		
Code: 15UCAC12	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives

➢ **To impart to the students with the basic principles and concepts of Computer**

➢ **To provide knowledge on the use and application of computer**

UNIT I

Introduction to Computers, Introduction to internet and other emerging Technologies, Types of computers, advantages and limitations-components of a computer,

UNIT II

System software-Application software-Other expert/specialized systems (decision support, artificial intelligence systems, etc)

UNIT III

Management through data centre- Data Processing: Techniques in data processing – On-line, batch mode, processing software tools and applicability to organizations set ups.

UNIT IV

 Types of network structures LAV/Wan/SAN-suitability of network structures in different organization setups-advantages and limitations-data transmission method and their infrastructure requirement-data storage-storage techniques-access control methods and best policies depending up the frequency of access and volumes

UNIT V

Office Productivity tools – Word processing – Electronic Spreadsheets – Business project management and presentation tools.

Text Book

Alexis Leon & Mathews Leon, Fundamentals of Information Technology, Tata McGraw Hills Pvt Ltd., New Delhi, 2002.

Books for Reference:

1. Ravindranath H, Infrastructure for information Technology, McMilianPvt Ltd., New Delhi, 2003.
2. Wesley, information Technology, Addition Publishing Co.Ltd., New Delhi, 2003.
3. Andren S Tanen Baum &Albedrt S Woodhull, Operating systems Prentice Hall AIndia, New Delhi, 2002.
4. Dennis P Churtin Kim Foley, Kyanansen, Cathleen Morin, Information Technology – the breaking Wave, Tata McGraw Hills Pvt Ltd., New Delhi, 2002.

SEMESTER - I
ALLIED   BUSINESS MANAGEMENT

Code: 15UCAA11	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives

- ➢ **To enable the students to understand the basic principles of Business Management**
- ➢ **To provide in depth knowledge of various aspects of Business Management**

UNIT I – Nature of the Management

Introduction –Meaning – Definition – Characteristics- Importance- functions of Management – Management vs. Administration - Manager – Qualities of a manager – Henry Fayols Principles of Management

UNIT II – Planning and Decision Making

Planning – Meaning – Types – Objectives – Nature -Importance – Steps in Planning – Methods- Advantages and Limitations of planning. Decision Making – Introduction – Characteristics – Definition – Elements- Characteristics of a good decision

UNIT III – Organisation

Organisation – Definition- Introduction – Meaning- Function – Principles of organisation Classification – Formal Organisation – Informal Organisation – Difference between Formal and Informal - Functions – Line and Staff – Committee.

UNIT IV – Motivation and Direction

Motivation – Concept – Definition - Importance – Types - Theories of Motivation (Maslow , Herzberg, X and Y)– Methods of Motivation Direction – Meaning – Definition – Principles – Importance - Characteristics of a good order – Techniques

UNIT V –Co – Ordination and Controlling

Co-ordination- Meaning –Definition – Characteristics – Need and – Importance – types of co-ordination – Techniques of co-ordination Controlling – Definition – Importance – Steps in Controlling – Techniques –Advantages and Limitations

Text Book:
P.C.Tripathi, Principles of Management, Tata McGraw Hill Publishing Co, New Delhi
Books for Reference:
1. T.R.Ramasamy, Principles of Management, Himalaya Publishing House.
2. L.M.Prasad and S.S.Gulsa, Management, Principles and Practice, Sultan Chand &
   Sons, Educational Publishers, New Delhi.

SEMESTER - I
Foundation Course: Personality Development

Code: 15UFPD11	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives
- To set a vision for realizing humanness and its inner strength
- To understand and accept one's own personality and to grow in self formation

Unit – I Personality

The Self – Adolescent: Need of the Adolescent – Obstacles to Adolescent – Understanding one self – Psychology of human life. What makes me? Goal in Life-Meaning of Life – Ambition - Individuality Personality Development: Healthy personality – Knowing oneself – Self – Acceptance – Self - Image

Unit – II Interpersonal Relationships

Characteristic and Elements of personality patterns – Dynamics of Inter- Personal – relationships – analysis of relations of different ego states – analysis of strokes and life positions – Socialization – Friendship – Infatuation - Peer groups – Harmful – Friendship.

Unit -III Motivation

Introduction – relevance and types of motivation – motivating others

Unit – IV Stress Management

Introduction – causes and impacts of stress – managing stress – conflict management – introduction – causes and management

Unit – V Time Management

Time as a resource – identify important time management wasters – individual time management styles – techniques for better time management

Reference

Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983
AIACHE – Human Values Development Programme, New Delhi
D.John Antony Self Psychology Counselling, Anugraha Publications
Lall and Sharma, Personal Growth Training and Development, Excel Books.
Janakiraman, Training and Development, Biztantra
Hurlock and Elizabeth B, Personality Development, Tata McGraw Hill, I[st] Ed
Sahu R.K, Training for Development, Excel Books, I[st] Ed

SEMESTER - II			
CORE-III FINANCIAL ACCOUNTING			
Code: 15UCAC21	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives

- ➢ **To enable the students to be familiar with the aspects of Financial Accounting.**
- ➢ **To enable the students to acquire accounting skills.**

Theory 40 Marks: Problems 60 Mark

UNIT I

Consignment account – Valuation of closing stock – Normal and abnormal loss – Goods sent at invoice price

UNIT II

Joint Venture – Difference between consignment and Joint Venture – Accounting entries: In the books of the co-ventures – In separate set of books – No separate books of accounts

UNIT III

Hire Purchase & Installments system – calculation of interest – calculation of cash price – default and repossession – difference between hire purchase and installments

UNIT IV

Insurance claims – Average clause – Loss of stock – Loss of profit policies- Voyage account – Provision for incomplete voyage (simple problems)

UNIT V

Royalties account – meaning – Minimum rent – Short workings – Types of recoupment – Strike – Sublease

Text Book

T.S. Reddy &A.Murthy, Financial Accounting, Margham Publications –Chennai.

Books for Reference:

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons - New Delhi.
2. S.P. Jain &K.L.Narang, Financial Accounting, Kalyani Publishers - New Delhi.
3. M.C. Shukla&T.S.Grewal, Advanced Accounting, S Chand - New Delhi.
4. P.C.Tulsian – Financial Accounting.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting ,Kalyani Publishers – New Delhi.

SEMESTER - II
CORE- IV   OFFICE AUTOMATION

Code: 15UCAC22	Hrs/Week: 5	Hrs/Sem: 75	Credits: 4

Objectives

➢ **To impart to the students with the basic principles and concepts of   Computer**
➢ **To provide knowledge on the use and application of MS Office**

Theory: 75 Practical: 25

UNIT I   Introduction

Computer – Characterestics – Generations -   Classification of computer – Benefits and problems of computerisation to business firms - Input devices – Output devices

UNIT II   M.S Word

Microsoft Word – formatting pages – working with columns – constructing high quality tables- creating outlines in word- managing data with word

UNIT III   M.S   Excel

Microsoft Excel – entering and editing cell entries – working with numbers – changing worksheet layout – creating charts using custom and special effects.

UNIT IV   M.S PowerPoint

Microsoft PowerPoint – creating – presentation – creating animation – applying transition effects.

UNIT V   M.S Access

Microsoft Access – planning and creating tables – creating and using forms – modifying tables – working with external data.

Text Book:
P.Mohan , Information Technology for Business , Himalaya Publishing House.

Books for Reference:
1. Alexis Leon & Mathew Leon, Fundamentals of Information Technology, Vikas Publishing House.
2. Efraim Turban, Introduction to Information Technology, Wiley India Pvt. Ltd.
3. A.Leon, Introduction to Computers, Vikas Publishing House.
4. S.V.SrinivasaVallaban, Computers in Business, Sultan Chand & Sons.
5. Stephen and Nelson, Office 2000, Tata McGrawHill Publishing Company Ltd.

SEMESTER - II
ALLIED ELEMENTS OF MARKETING

Code: 15UCAA21	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives:

  ➢ **To give basic knowledge on concepts of Marketing**
  ➢ **To provide a thorough Knowledge of four P's of Marketing**

UNIT I   Introduction

Meaning of Market - Classification of Markets– Marketing – Objects and Importance – Marketing Mix: Meaning -Marketing System: Meaning– Marketing Process: Meaning

UNIT II   Functions

Marketing Functions –Classifications - Functions of Exchange–Functions of Physical Supply – Facilitating Functions

UNIT III   Product

Products - Meaning – New product development - Product life cycle - Product line – Branding- meaning – characteristics- types: Packaging – meaning – functions- types: Labeling - meaning - characteristics

UNIT IV

Pricing – factors to consider for pricing: internal and external - pricing objectives- method of pricing, adopting the price.

UNIT V

Promotion – meaning – purpose – advantages – kinds – limitations- Promotion Mix – Place – Channels - functions and types.

Text Book:

RajanNair.N, Marketing,Sultan Chand & Sons , New Delhi.

Books for Reference:

1. Stanton W.J., Fundamentals of Marketing, McGraw Hill, New York, 1991.
2. Philip Kotler, Marketing Management - Analysis, Planning, and Control, Prentice Hall of India, 1996.
3. Ramaswami and Namakumari - Marketing Management in Indian Context, Tata McGraw Hill, New Delhi, 1994.
4. Dr. R L Varshney& Dr. S L Gupta, Marketing Management, an Indian Perpective,Sultan Chand & Sons, New Delhi.

SEMESTER - II			
Foundation Course: Value Education			
Code: 15UFVE21	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives

To help students to imbibe the best cherished behaviour pattern as individuals, citizens and members of the community

To develop high ethical standards and moral values

Unit I

Me-Myself-College-Life and Values-on protests and demonstration – on beliefs – ethical matters – Values – internalization of values – transformation of self.

Unit II

Life Enrichment skills; Purpose for life – sensitization towards gender equality, physically challenged, intellectually challenged. Respect to age, experience, maturity, family members, neighbours, Co-Workers.

Unit III

Forgiveness, Integrity, Humility, Truthfulness, Sacrifice, Sincerity, Self Control, Altruism, Scientific vision.

Unit IV

Constitutional or national values – democracy, socialism, secularism, equality, justice, liberty, freedom, fraternity. Social values, self control universal brotherhood. Religions-Path to God, Religions – Expressions of God Experience- Religious Tolerance. Art: The Meaning of the term – Nature and Function of Art-Art Appreciation-Art for a fuller living – Modern Art – Art and Morality.

Unit V

Control of mind through
a. Simplified physical exercise
b. Meditation – objectives, types, effect on body, mind & soul
c. Activities
i) Moralization of desires
ii) Neutralization of anger
iii) Eradication of worries
iv) Benefits of blessing

Books for Reference:
AIACHE – human Values development Programme, New Delhi
Thomas Anchukandam, Grow Free Live Free, Krisu Jyoti Publications,Salesians,Bangalore, 1998
D.John Antony Self Psychology Counselling, Anugraha Publications
Prof.N.S.Raghunathan, Value Education, Margham publications, Chennai 2015
Marie Mignon Mascarenhas, Family Life Education Value Education, All India Association for Higher Education CREST, Bangalore, 1983

SEMESTER - III			
CORE -V	**ADVANCED FINANCIAL ACCOUNTING**		
Code: **15UCAC31**	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objectives:

- ➢ **To make the students to be familiar with the aspects of branch and department.**
- ➢ **To enable the students to be familiar with accounting for firms.**

Theory 40: Problems 60

UNIT I

Branch Accounts – Dependent branches – Cost Price and Invoice Price method – Distinction between Wholesale Profit and Retail Profit – Independent Branch (Foreign branches excluded)

UNIT II

Departmental Accounts – Basis for allocation of expenses – Interdepartmental transfer at cost or selling price – Treatment of expenses which cannot be allocated.

UNIT III

Partnership Accounts – Admission of Partner – New Ratio –Goodwill – Accounting Treatment

UNIT IV

Retirement of a Partner – Sacrificing Ratio – Settlement of retiring partners account - Death of a Partner – Joint Life Policy – Settlement of executors account.

UNIT V

Dissolution of partnership – Realisation a/c - Insolvency of a partner - Garner Vs Murray – Piece meal distribution of cash – Surplus of Capital basis method – Maximum Loss method.

Text Book:

T.S. Reddy &A.Murthy, Financial Accounting - Margham Publications, Chennai

Books for Reference:

1. R.L.Gupta&V.K.Gupta, Advanced Accounting, Sultan Chand & Sons, New Delhi.
2. S.P Jain & K.L. Narang, Financial Accounting, KalyaniPublishers,New Delhi.
3. M.C.Shukla&T.S.Grewal, Advanced Accounting,S Chand , New Delhi.
4. Dr.M.A.Arulanandam and K.S.Raman, Advance Accountancy,Himalaya Publishing House.
5. S.Parthasarathy and A.Jaffarulla, Financial Accounting, Kalyani Publishers, New Delhi.

SEMESTER - III			
CORE -VI	COMPUTER APPLICATION IN BANKING		
Code: 15UCAC32	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objective:

> **To provide an opportunity to know the application of information technology in Banking Industry**

> **To give a through knowledge on mechanization in Banking Industry in India**.

UNIT I

Introduction to Commercial world- Principles of Computer science with reference to banking operations -different approaches to mechanizations- Security information systems-Audit of computerized banking systems

UNIT II

Banking reconciliation: approaches to bank computerization computer in banks and Indian experiment Process for withdrawing cash -Teller machines at Bank counters -ATMS in India.Home Banking- telephone banking

UNIT III

Computerised corporate banking- electric funds transfer – Importance of cheques clearing magnetic ink character – Reconcilation (MICR) Optical character recognition (OCR) Optical mark recognition (OMR) Computer output to Microphone (COM) Facsimile Transformation

UNIT IV

Inter branch reconciliation Uses in foreign exchanges, documentation handling systems Cheque sorting and balancing systems (MICR arid OCK, etc.) Document storage and retried systems (Micro films, etc.) Documentation transmission systems (Fax etc)

UNIT V

Cash management systems in banks Investment management systems and for Statistical analysis transmission Magnetic Stripe.

Books for Reference:

1. Sony and Agarwal, Computers and Banking, Sultan Chand & Sons,New Delhi

2. Indian Institute of Bankers study material on introduction to computers in Banking industry:

3. Ravi Kalakota& Andrew B whinston : frontiers of Electronic Commerce Addison Wesley Publications.

SEMESTER - III			
CORE- VII VISUAL BASIC			
Code: 15UCAC33	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objectives:

➢ **To give a knowledge on the work done by using   Visual Basic**
➢ **To enable the students to be familiar with the concepts of Visual Basic**

UNIT-I

Visual Basic – Introduction – Features of Visual Basic 6.0 - Client – Server – Three Tier Application.

UNIT-II

Variables – Types of Variables – Converting Variable types – Constants.

UNIT-III

Operator – User define Data Types – Array – Types of Array – REM and END Statement – Function –Statements.

UNIT-IV

Snap Shot –Control – Adding and Removing Control – Forms – Appearance – Object – Methods – Common Intrinsic Control.

UNIT-V

Debugging – Introduction – Tools in Debugging – Using Debugging Windows – Assigning Values to Variables and Properties – Modules.

Text Books
   N.Krishnan and N.Sarananan, Visual Basic 6.0, Scitech Publications India Pvt.Ltd.

Books for Reference:
1. Alexis Leon & Mathew Leon, Fundamentals of Information Technology, Vikas Publishing House.
2. Efraim Turban, Introduction to Information Technology, Wiley India Pvt. Ltd.
3. A.Leon, Introduction to Computers, Vikas Publishing House.
4. S.V.SrinivasaVallaban, Computers in Business, Sultan Chand & Sons.
5. Stephen and Nelson, Office 2000, Tata McGrawHill Publishing Company Ltd.

SEMESTER- III
ALLIED   MATHEMATICS FOR COMMERCE

Code: 15UCAA31	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives:

> ➢ **To enable the students to apply the basic principles & techniques of mathematics.**
> ➢ **To provide a thorough knowledge in solving problems in the field of Commerce.**

UNIT I

Number system – Types of numbers – Equations – Linear – Simultaneous linear equations – with two and three unknown variables – Quadratic equations – solutions – nature of roots forming Quadratic equations.

UNIT II

Matrices – basic concepts – types – Matrix addition – Subtraction – Multiplication – Transpose – Determinants – Inverse of Matrix – solving simultaneous equation in Matrix form – Rank of Matrix.

UNIT III

Business Arithmetic – simple interest – compound interest – Annuity– EMI Calculation Discount – Bankers discount – percentages – Ratios and proportions.

UNIT IV

Theory on indices – positive – negative – zero indices – fractional – laws of indices – Logarithms – properties – laws of logarithms – common logarithms - Arithmetic progressions – sum of n terms - Geometric progressions

UNIT V

Business Application – Applications in linear demand and supply curve, cost – output, Break even analysis.

Text Book:

B.M. Agarwal ,Business Mathematics, Sultan& Sons, New Delhi

Books for Reference:

1. P.R.Vittal ,Business Mathematics, Margham Publications
2. D.C. Sancheti and V.K. Kapoor ,Business Mathematics Sultan& Sons, New Delhi
3. R.S. Soni, Business Mathematics,Kalyani Publications, New Delhi
4. R.Wilson, Business Mathematics, Himalaya Publishing House, New Delhi

SEMESTER - III			
SKILL BASED SUBJECT COMMERCE PRACTICALS			
Code: 15UCAS31	Hrs/Week: 2	Hrs/Sem: 30	Credits: 2

Objectives:

➢ **To be familiar with the practical aspects of Commerce**

➢ **To get training in the filling up of the various forms used in the field of commerce.**

UNIT I

Specimen of Memorandum of Association, Articles of Association and Prospectus – Drafting of Notice, Agenda and Minutes for meeting

UNIT II

Telephone etiquette, handling visitors - Preparation of vouchers, Invoice and cash receipts

UNIT III

Banking – Filling up an account opening form – Knowledge of various forms used in day to day banking - Cheque – Pay in slip – Withdrawal form – Draft form.

UNIT IV

Filling up of share application forms and share transfer form- Form of share certificate – Form of Dividend warrant –D mart forms

UNIT V

Money Order forms- Form of railway / bus reservation – On line booking – Form of a tender- E Tender.

SEMESTER –III
Foundation Course: Environmental Studies

Code: 12UEVS11	Hrs/week:2	Hrs/sem:30	Credits: 2

Objectives
- To make the students environment conscious.
- To sensitize the students about the environmental crisis and environmental protection.
- To create an awareness among the students about sustainable utilization and conservation of natural resources.

Unit I   Environment – Natural Resources
Environment – Definition, Components, need for public Awareness, Natural Resources – Renewable and non-renewable. Forest Resources – Uses, Over exploitation, Deforestation, Water Resources – Uses and Conservation, rain water harvesting. Energy Resources – Renewable and Nonrenewable. Solar, Wind and Biomass energy. Role of Individuals in conservation of natural resources.

Unit II   Ecosystem
Ecosystem – Concepts, components – Abiotic and Biotic components (Producer, Consumer and Decomposer), Energy Flow – Food chain, food web and Ecological Pyramids, Structure and Function of Grass Land (Terrestrial) and Pond (Aquatic) Ecosystem.

Unit III   Environmental Pollution
Definition, causes, effects and control measures of Air Pollution, Water Pollution and Soil Pollution, Nuclear Hazards, Solid Waste Management. Disaster Management – Flood, Earth quake, Tsunami. Role of individuals in the prevention of pollution.

Unit IV   Biodiversity and Conservation
Definition and Levels of Biodiversity (Genetical, Ecological and Species Diversity) Values of Biodiversity. Threats and Loss of Biodiversity – Causes. Hot Spots of Biodiversity (with special reference to India). Conservation of Biodiversity – *In situ* and *Ex situ* Conservation.

Unit V   Social Issues and Environment
Sustainable Development, Consumerism and Waste Products, Climate Change – Global Warming, Ozone Layer depletion. Waste Land Reclamation. Population Explosion – Family Welfare Programme, HIV / AIDS, The Environment (Protection) Act – 1986. International Union for Conservation of Nature and Natural Resources (IUCN), World Wild Life Fund (WWF), Man and Biosphere Programme (MAB).

Books for Reference:
1. Kaushik, A. and Kaushik, C.P.K., Perspectives in Environmental Studies – New Age, International Pvt. Ltd., New Delhi, 2004.
2. Odum, E.P., Fundamentals of Ecology, Natraj Publishers, New Delhi, 1996.
3. Saha, T.K. Ecology and Environmental Biology, Arunabha Sen Books & Allied Pvt. Ltd., Kolkata, 2007
4. Sharma, Environmental Biology, Rastogi Publications, Meerut, 2006.
5. Miller, Tyller g., Environmental Science, Thompeson Brooke / Cole, Singapore, 2004.
   Vijayalakshmi, G.S. Murugesan A.G. and Sukumaran, N., Basic Environmental Science, Manonmaniam Sundaranar University Publications, Tirunelveli, 2006.

SEMESTER - IV
CORE -VIII   LOGISTICS MANAGEMENT

Code: 15UCAC41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 4

Objectives:

➢ **To impart knowledge about the concepts of logistics.**
➢ **To enable the student to have knowledge in Sea, Road, Rail, Air transportation.**

UNIT I

Concepts of Logistics – Evolution –Nature and Importance – Components of Logistics Management – Competitive Advantages of Logistics – Functions of Logistics

UNIT II

Elements of Logistics – Inventory carrying – Warehousing – types- Material handling – Order processing. Demand forecasting-Impact of forecast on Logistics management

UNIT III

General structure of shipping Industry- Types of ships – shipping routes – Containerisation – Benefits and constraints- Inland Container Depot – Export Clearance at ICD's – Container Freight Stations

UNIT IV

Transportation Infrastructure –Port Infrastructure- Airport Infrastructure - Canal Infrastructure - Rail Infrastructure - Road Infrastructure

UNIT V

Port procedures –Bill of lading and other documents involved in logistics.– Insurance aspects of Logistic.

Text Book

KrishnaveniMuthiah, Logistics Management, Himalaya Publishing house, New Delhi

Books for Reference

1. D.K. Agarwal, 'Textbook of Logistics and Supply Chain Management', Mac Millan India Ltd.
2. Martin Christoper, 'Logistics and Supply Chain Management' Pearson Education, 2003.
3. Ronald H. Ballou, 'Business Logistics and Supply Chain Management' Pearson Education, 2004.
4. Doughan Lambert, 'Fundamentals of Logistics Management' McGraw Hill, 1998.

SEMESTER- IV
CORE -XI   E-COMMERCE

Code: 15UCAC42	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objective
- ➢ **To enable the students to learn the basic tools and concepts of E-Commerce**
- ➢ **To impart a thorough knowledge of E-Commerce, its utility and application in the present global business market.**

UNIT 1

The internet revolution and its implication for the business world-History of Internet-How the internet changes the rule of business-The concept of E-commerce – E-commerce worldwide: Past, present and future –The different kinds of E- Commerce activities – The world leaders of E-Commerce.

UNIT II

Key features of Internet economy –Redefining the boarders of the firm-Building a successful e-business – Adopting the Internet in an established business- E-retailing – The elements of business to consumer (B2C) strategy-Marketing on the Internet-Emerging trends in E-commerce.

UNIT III

An Introduction to Business –to-Business (B2B) e-commerce –Organisation of B2B market place-B2B marketing and the internet – Opportunities and challenges in B2B – Economies of online advertising: portals and search engines – Concept of M- commerce.

UNIT IV

Overview of the electronic payment systems –Using credit cards on line-Smart cards, electronic cash and other payment systems –Implication of innovative online payment systems – Rights and obligations in the world of e-commerce-Taxation on the internet –e-commerce security aspects –areas of security concerns-introduction to the legal frame work.

UNIT V

Introduction to EDI-Problems with traditional information interchange –Solution through EDI-Edi standards-The ANSI X12 standard –United nations EDIFACT standards – Working of EDI –Benefits of EDI – Future of EDI –Electronic Funds Transfer(EFT) – Workings of EFT _ Benefits of EFT.

Text Book
1. David Whiley, Tata McGraw Hill Publishing Company Ltd., New Delhi,2005

Books for Reference
1. Andren S. Tanen Bavn & Albert S Wood hull, Operating systems, Prentice Hall India, New Delhi, 2002.
2. Alexis Leon &Mahews Leon ,Fundamentals of Information Technology, Tata McGraw Hills
    Pvt.Ltd.,New Delhi,2002.
3. Every Managers' Guide to Information Technology ,Peter G.W.Keen , Harvard Business School
    Press, Boston,1995.
4. The Asian Manager's Handbook of E-Commerce, Rajesh Chakrabarti&VikasKardile , Tata Mcgra Hill Publishing Company Limited,NewDelhi,2002.
5. Introduction to Information Systems, Alexis Leon, Mathews Leon,Vijay Nicole imprints private limited,Chennai,2004

SEMESTER - IV
CORE ELECTIVE   COST ACCOUNTING

Code: 15UCAE41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives

> ➢ **To help the students to understand the Principles and procedure of Cost Accounting**
> ➢ **To enable the students to use various methods of costing and their applications**

Theory 40: Problems 60

UNIT I

Introduction – Nature and scope of cost accounting- cost concepts and classification – Preparation of cost sheet – Reconciliation of financial and cost accounting – concept of cost audit.

UNIT II

Accounting for material – material control, concept and techniques pricing of material issues – Treatment of stores

UNIT III

Accounting for Labour – Labour Cost control procedure – Labour turnover – idle time and over time – methods of wage payment – Time and piece rates – incentive schemes

UNIT IV

Accounting for over heads – classification and departmentalization – Absorption and its treatment

UNIT V

Method of costing – Job and contract costing –Process costing (Simple Problems)

Text Book:

R.S.N.Pillai&Bagavathi, Cost Accounting, M/s.Sultan Chand & Sons, New Delhi

Books for Reference:

1. M.L.Agarval, Cost Accounting, SahityaBhavan publication.

2. S.N. Maheswari, Corporate Accounting, Vikas publishing House, New Delhi.

SEMESTER- IV
ALLIED   **STATISTICS FOR COMMERCE**

Code: 15UCAA41	Hrs/Week: 6	Hrs/Sem: 90	Credits: 5

Objectives:

➢ **To enable the students to learn the basic tools & concepts of statistics**

➢ **To impart a thorough knowledge of applying statistical tools in business**

UNIT I

Introduction – Definition – Collection of data -Graphs and diagrams – Sampling principles – Types – Merits and Demerits – Sampling errors.

UNIT II

Measures of central tendency - Arithmetic mean, median, mode, harmonic mean and geometric mean.

UNIT III

Correlations – Types of correlation – methods of calculating correlation coefficient – Regression – Regression coefficient – Regression lines (Excluding Bivariate Frequency Distribution)

UNIT IV

Index Numbers – Meaning – Uses – Types –Chain base –Fixed base – Test of consistency - Cost of living indices.
Analysis of time series – Meaning – Components – Measurement of trend only

UNIT V

Probability – Meaning – Theories of probability: Addition theorem – Multiplication theorem – Statistical packages – SPSS – PSPP – MATLAB – SAS – XL -STAT: Characteristics – Suitability.

Text Book:

S.P Gupta, Statistical Methods, Sultan Chand & Sons, New Delhi

Books for Reference:

1. P.R Vittal ,Business Mathematics & Statistics,
2. S.C.Gupta and V.K.Kapoor, Statistics, Sultan Chand & Sons, New Delhi
3. Sancheti & V.K. Kappoor, Statistical Methods,
4. R. S. N. Pillai& V. Bagavathi, Business Statistics, Sultan & Chand, New Delhi

SEMESTER- IV			
SKILL BASED SUBJECT		**COMMUNICATION SKILLS**	
Code: 15UCAS41	**Hrs/Week: 2**	**Hrs/Sem: 30**	**Credits: 4**

Objectives:

- ➢ **To enable the students to know the basic soft skills needed.**
- ➢ **To provide skills for attending the interviews.**

UNIT I

Listening skills, speaking skills, reading skills, writing skills in communication - Meaning of LSRW Skills – Importance – Usefulness– Developing the skills

UNIT II

Non Verbal Communication: Personal Appearance - Posture - Gestures - Facial Expressions - - Eye Contact - Space Distancing

UNIT III

Time Management- Types of Time - Identifying Time Wasters - Time Management Skills

UNIT IV

Team Management - Qualities of a Good Leader - Leadership Styles - Decision Making - Problem Solving - Negotiation Skills

UNITV

Job Interviews - Identifying job openings - Preparing Resumes & CV -Covering Letter Interview – Types of Interviews.

Books for Reference:

1. Rizvi, M Ashraf. Effective Technical Communication. McGraw - Hill.

2. Mohan Krishna &MeeraBanerji.Developing Communication Skills. Macmillan.

3. Krishnaswami,N and Sriraman, T., Creative Englishfor Communication,

   Macmillan.

SEMESTER- IV				
Foundation Course: Yoga and Meditation				
Code: 15UFYM31	**Hrs/Week: 2**	**Hrs/Sem: 30**	**Credits: 2**	

Objectives

To enable students to have good health

To impart value for mental hygiene and possess emotional stability

To integrate moral values in order to live a purpose driven life.

UNIT I Physical Character and Functions

Yoga – Brief introduction – importance of Yoga Life – Simple methods for adopting Yoga in Daily Life Nature Cure: Brief history and principles – Health and Disease – Techniques of Healthy Living Rules & Regulations – asanas, Pranayama, mudra, bandha

UNIT II Exploring the traditions of Yoga:

The Secret of Change – The Mind: Agent of Change – The Twelve steps of Spiritual Recovery – Raja   yoga – Hatha Yoga – Jnana Yoga – Karma Yoga – Bhakthi Yoga – Mantra Yoga – Tantra Yoga –   Surya   Namaskar

UNIT III. Greatness of Life Force

Philosophy of kayakalpa-physical body- bio magnetism, mind-Kayakalpa practical - sex and spirituality-value of sexual vital fluid, married life-chastity- jeeva Samadhi - intensifying bio magnetism through exercise- lamp gazing-rules-benefits - mirror gazing- rules-benefits, passes for healing.

UNIT IV Self Discipline

Self-Discipline, Diet: You are what you eat – Yogic and Naturopathic treatment for Common Ailments: Common Cold, Cough, Headache, Constipation, Gastric touble, Menstrual Disorders – Obesity – And General Steps for being healthy.

UNITV   Special Meditation

Pranayama – Physiological value of Pranayama – Practice of Pranayama – Nature Meditations

Books for Reference

Mind – Vethathiri Maharashi

Karma Yoga - Vethathiri Maharashi

Sound health through Yoga – Dr. K. Chandrasekar

Yoga for Modern Age – Vethathiri Publications

Department .of AYUSH, Yogic and Naturopathic treatment for Common Ailments Edi
                  IV, Ministry of Health and Family Welfare, Gove. Of India, 2010

Georg Feuerstein & Benda Feuerstein, Yoga: A beginners Guide, Rashmi Graphics, #3, Amrutwel   CHS.Ltd Mumbai, 2014

SEMESTER - V		
CORE -X	INCOME TAX	
Code: 15UCAC51	Hrs/Week: 7	Hrs/Sem: 105	Credits: 5

Objectives:
> ➢ **To help students to understand and apply basic concepts of Income Tax Act 1961**
> ➢ **To enable the students to compute income under different heads**

Theory 40   Problems 60

UNIT I

Income Tax – Introduction – Important definition – Assessment Year, Previous Year, Assessee, Income, Gross Total Income, Total Income – Residence and Incidence of Tax – Agricultural income – simple problems

UNIT II

Income from Salaries – Salary – Allowances – Perquisities –Profit in lieu of salary – Provident Fund – Gratuity – Pension and Commuted Pension –Earned Leave Salary - Retrenchment Compensation – Compensation on voluntary retirement - computation – simple problems

UNIT III

Income from House Property- Basis of charge- Exemption – Annual income – Deductions- Self occupied house – unrealized rent – Arrears of rent – computation – simple problems

UNIT IV

Income from Profits and Gains of Business or Profession –Important rules – deductions allowed – deductions disallowed computation - simple problems

UNIT V

Income from Capital Gains – Basis of charge – Kind of Capital Assets – Transfer of Capital Assets Value of consideration – Cost of acquisition – Cost of improvement - computation – simple problems.

Income from other sources- Income chargeable – Dividend – Securities – Deductions - computation – simple problems.

Text Book:
   Dr. H. C. Mehrotra and Dr. P. Mehrotra, Income Tax Law and Accounts, SahityaBhawan
   publications

Books for Reference:
1. Vinod K Singhania, "Direct Taxes Law and Practise", New Delhi,Taxmann- Latest   Edn.
2. Bhagawati Prasad, "Income Tax Law and Practice", New Delhi, ViswaPrakashan,
   LatestEdn.
3. P.Gaur&D.B.Narang**, "**Income Tax Law and Practice", Oscar Publications,

SEMESTER V			
CORE -XI		BUSINESS LAW	
Code: 15UCAC52	Hrs/Week: 7	Hrs/Sem: 105	Credits: 5

Objectives:

 ➢ **To have basic knowledge on laws governing business.**
 ➢ **To enable students to have an adequate knowledge on laws of agreement.**

UNIT I

Indian Contract Act – definition - essentials elements of contract – classification of contracts- offer – acceptance – communication of offer, acceptance and revocation- consideration – contract without consideration - capacity to make contract.

UNIT II

Performance of contract- contract not to be performed - discharge of contract – remedies for breach of contract- specific performance- Quasi contracts.

UNIT III

Contract of indemnity – contract of guarantee – extent of surety's liability – kinds of guarantee – rights of surety – discharge of surety

UNIT IV

Bailment – classification of bailments – duties and rights of bailor and bailee - Pledge – rights and duties of pawnor and pawnee – Pledge by non owners – contract of agency

UNIT V

Sale of Goods Act – Difference between sale and agreement to sell – Rights of Buyers and Sellers – duties – conditions and warranties – delivery of goods – unpaid seller.

Text Book:

N.D.Kapoor "Business Law" Sultan Chand & Sons, New Delhi.

Books for Reference:

1. P.C.Tulsian "Business Law" Tata McGraw Hill Edition.

2. P.C.Tulsian "Business and Corporate Law" Tata McGraw Hill Edition

SEMESTER - V
CORE - XII   CORPORATE ACCOUNTING
Code: 15UCAC53   Hrs/Week: 7   Hrs/Sem: 105   Credits:4

Objectives:

- ➢ **To make the students to be familiar with important aspects of corporate accounting.**
- ➢ **To enable the students to be familiar with accounting for companies.**

 Theory 40: Problems 60

UNIT I

Issue, forfeiture & re issue of shares & redemption of preference shares – issue – Simple problems only.

UNIT II

Issue of Debentures - Redemption of debentures – underwriting

UNIT III

Valuation of goodwill and shares - Final Accounts – Excluding computation of Managerial remuneration & disposal of profit – Profit Prior to incorporation

UNIT IV

Accounting for amalgamation of companies-Accounting for absorption of companies– Accounting for External reconstruction

UNIT V

Accounting for internal reconstruction - Liquidation of a company

Text Book:
T.S. Reddy &A.Murthy, Corporate Accounting, Margham Publications ,Chennai.

Books for Reference:
1. S.N. Maheswari, Corporate Accounting, Vikas publishing House, New Delhi.
2. Shukla&Grewal, Advanced Accounting,Sultan& Chand , New Delhi
3. R.C.Gupta .Advanced Accountancy, Sultan chand& Co, New Delhi
 4. R. L. Gupta &Radhasamy ,Compamy Accounts, Sultan Chand & Sons, New Delhi
5. Arulantham& Ram Advanced Accountancy, Himalaya Publication

SEMESTER - V			
CORE ELECTIVE		**DATA BASE MANAGEMENT**	
Code: 15UCAE51	**Hrs/Week: 6**	**Hrs/Sem: 90**	**Credits:5**

Objectives:

> ➢ **To give a basic understanding of data base management.**

> ➢ **To impart a knowledge on and database structure.**

UNIT –I

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

UNIT-II

Designing a database-Structuring a RDBMS-understanding table components-creating tables-changing table structures –manipulating data

UNIT –III

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

UNIT-IV

Relational Database Design – Pitfalls –Normalisation Using Functional Dependencies-First Normal Form – Second Normal Form- Third Normal Form _ Fourth Normal Form and BCNF

UNIT-V

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

Text Book

Ivan Bayross, Commercial Application Development using Oracle Developer,2005 Form 6i

Books for Reference

1. David M.Kroenke, Database Processing,SE, Galgotia Publication, New Delhi,1990.

2. Kevin Loney, George Koch,Oracle 8i The Complete Reference, Tata Mc-Graw Hills Pvt.Ltd., New Delhi,2000

3. Singh-Database systems:Concepts,Design& applications Pearson Education.

4. Abraham Siliberschatz, H.F Korth and S.Sudarshan-Database System Concepts McGraw Hill Publication.

5. Gerald V.Post – DBMS –Designing and Business Applications – Mcgraw Hill Publications

6. Michael Abbey And Michael .J.Corey –Oracle-A Beginners Guide TMH

SEMESTER- V
SKILL BASED ELECTIVE   ADVERTISING AND SALESMANSHIP
Code: 15UCAS51   **Hrs/Week:4**   **Hrs/Sem:60**   **Credits:3**

Objectives:

➢ **To enable the students to learn the basic concepts of advertising media.**
➢ **To impart a thorough knowledge of various sills of salesmen.**

UNIT I

Advertising Meaning – objectives – types – significance – criticism – Advertisement copy – media of advertising

UNIT II

Classification of advertising – Media strategy in advertisement – stages – method of advertisement

UNIT III

Advertising agency – types – advertising media – selection – types and characteristics

UNIT IV

Salesmanship – Objectives of personal selling – qualification –duties and responsibilities of a sales manager

UNIT V

Types of customer – handling of customers – selection and training of salesman

Text Book:

1. P.K.Bhargav , Advertising Management , Published by DaminsGarg for Murarilal& Sons
 2. Rustom&Davar ,SahrabR.Davar, Nab R.Davar , Salesmanship and Publicity ,Vikas publishing House

Books for Reference:
    1.,Mahendra Mohan, Advertising Management ,Tata_ McGraw_ Hill
    2. Mr. Batra, Advertising Management, Prentice hall
    3. S.A Chunawalla K.C. Sethia ,Foundations of advertising,Theory and practice,
       Himalaya publishing House
    4. P.K. Agarwal ,Advertisng management (An Indian perspective).Pragati
       Orakashan, Meerut

SEMESTER - V			
SELF STUDY COURSE		**MANAGEMENT INFORMATION SYSTEM**	
Code 15UCASS3			**Credit: 1**

Objective

➢ To Know the fundamentals of Management Information System

➢ To acquire the usage of MIS in Business

UNIT I

MIS – Definition - MIS in New Environment – Changes – Data Processing Entities – Evolution of MIS

UNIT II

Strategic Impact of IS – Various Subsystem in Organisation – System Approach – Impact of IT on an Organisation.

UNIT III

Manufacturing Information System – Accounting Information System – Sales and Marketing Information System

UNIT IV

ERP – Meaning – Structure of an ERP Application – Evolution – Implementation of ERP

UNIT V

MIS – New Trend in Business – Internet in Commerce – E-Commerce – E-Business – Issue faced by Internet and E-Business.

Text Book

Mohammed Azam, Management Information System, Vijay Nicole Imprints Pvt. Ltd, Chennai.

SEMESTER - VI			
CORE -XIII	**COMPUTER NETWORKS IN WEB TECHNOLOGY**		
Code: 15UCAC61	**Hrs/Week: 6**	**Hrs/Sem: 90**	**Credits: 5**

Objectives

> ➢ **To make the students to develop the web**

> ➢ **To impart the skills of network technology**

UNIT I

Internet Basic - Introduction to HTML - List - Creating Table - Linking document Frames - Graphics to HTML Doc - Style sheet - Style sheet basic - Add style to document - Creating Style sheet rules - Style sheet properties - Font - Text - List - Color and background color - Box - Display properties.

UNIT II

Introduction to JavaScript - Advantage of JavaScript - JavaScript Syntax – Data type - Variable - Array - Operator and Expression - Looping Constructor - Function - Dialog box.

UNIT III

JavaScript document object model - Introduction - Object in HTML - Event Handling - Window Object - Document object - Browser Object - Form Object - Navigator object Screen object - Build in Object - User defined object - Cookies.

UNIT IV

ASP. NET Language Structure - Page Structure - Page event, Properties &Compiler Directives. HTML server controls - Anchor, Tables, Forms, Files. Basic Web server Controls-Label, Textbox, Button, Image, Links, Check & Radio button, Hyperlink. Data List Web Server Controls - Check box list, Radio button list, Drop down list, List box, Data grid, Repeater.

UNIT V

Request and Response Objects, Cookies, Working with Data - OLEDB connection class,command class, transaction class, data adaptor class, data set class. Advanced Issues - Email, Application Issues, Working with IIS and page Directives, Error handling. Security - Authentication, IP Address, Secure by SSL and Client Certificate

Books for Reference
1. Deitel&Deitel ,internet& world wide web How to program, Pearson Education
2. I. Bayross, Web Enable Commercial Application Development Using HTML,
   DHTML, Javascript, Pen CGI, BPB Publications, 2000
3. J. Jaworski, Mastering Javascript, BPB Publications, 1999
4. T. A. Powell, Complete Reference HTML (Third Edition),TMH, 2002
5. G. Buczek, ASP.NET Developers Guide, TMH, 2002

	SEMESTER- VI		
CORE -XIV		**INDUSTRIAL LAW**	
Code: 15UCAC62	**Hrs/Week: 6**	**Hrs/Sem: 90**	**Credits: 5**

Objectives

➢ **To have basic knowledge on laws governing Industries**

➢ **To enable students to have an adequate knowledge on laws of factories**

UNIT I

TheIndustrial dispute Act 1947; Definitions - Authorities – strike – Lock out – illegality – Retrenchment – layoff – compensation

UNIT II

The Factories Act 1948; Definitions – Welfare – safety &Health – Working hours – Employment of young persons – Women annual leave with wages – Penalty

UNIT III

The Work Man compensation Act 1923– Definitions – liability employer – rules regarding Workmen's compensation –

UNIT IV

Minimum wages Act 1948– Payment of gratuity Act 1972 – Payment of bonus Act 1965

UNIT V

Trade Union Act 1926 – Definitions - Registration of Trade unions – Rights and liabilities of a registered trade union – Employees' state Insurance Act 1948 – Definitions – contribution – benefits – E.S.I. fund – authorities - penalties

Text Book:

N.D.Kapoor, Industrial Law, Sultan Chand & Sons, New Delhi.

Reference Book:

P.C.Tulsian ,Business and Corporate Law, Tata McGraw Hill Edition

SEMESTER- VI			
CORE -XV	**MANAGEMENT ACCOUNTING**		
Code: 15UCAC63	**Hrs/Week: 6**	**Hrs/Sem:90**	**Credits: 5**

Objectives

> ➢ **To provide an insight into accounting procedure and their applications in complex business management**

> ➢ **To enable the students to workout the problems in Management accounting**

UNIT I

      Management accounting – Meaning, nature, scope and functions, need, importance and limitations – Management Accounting vs. Cost Accounting.Management Accounting vs. Financial Accounting.

UNIT II

      Analysis and Interpretation of financial statements – Nature, objectives, essentials and tools.methods – Comparative Statements, Common Size statement and Trend analysis.

UNIT III

      Ratio Analysis – Interpretation, benefits and limitations. Classification of ratios-Liquidity, Profitability, turnover, capital structure and Leverage.

UNIT IV

      Funds flow and Cash flow analysis. Budgets and budgetary control – Meaning, objectives, merits and demerits.

UNIT V

      Marginal costing (excluding decision making) absorption costing and marginal costing – CVP analysis.

Text Book:

   S.N. Maheswari, Management Accounting, Sultan Chand & Sons.

Books for Reference:

1. R.S.N. Pillai&Bagavati, Management Accounting, S Chand & Co Ltd ,New Delhi.
2. HorngrenSunderu Stratton, Introduction to Management Accounting, Pearson Education.
3. T. S. Reddy and Hari Prasad Reddy,Management Accounting, MarghamPulication.

VI SEMESTER			
PROJECT			
Code: 15UCAP61	**Hrs/Week: 6**	**Hrs/Sem: 90**	**Credits: 5**

Objectives:

To help the students to

➢ **Enhance the knowledge on a specific area of study.**

➢ **Have the field work on specific area of study.**

Each group has to be assigned a Project work in the beginning of the VI th Semester. The report of the project work shall be submitted at the end of the VI th Semester 30 days prior to the commencement of the End Semester Examination. Each group consists of not exceeding **five** students.

The Report shall be prepared by the group under the supervision of a faculty member of the department.Each report shall be neatly typed, in not less than 60 Pages on the recent trends in commerce of their choice. Each group shall submit 2 copies of the report, of which, one shall be forwarded to the department.

Internal examiner and External examiner shall conduct Project evaluation and viva-voce examinations.

Evaluation of Project Report 50 Marks

Viva – Voce Examination 50 Marks

Total 100 Marks

SEMESTER - VI
Core - XVI   E ACCOUNTING

Code: 15UCAC64	Hrs/Week: 6	Hrs/Sem:90	Credits:5

Objectives

- ➢ **To impart to the students with the basic principles and concepts of Computerized Accounting**
- ➢ **To provide knowledge on the use and application of Tally**

   Theory: 75 Practical: 25

UNIT I

Meaning of computerized Accounting– Importance – Computerized Accounting Vs Manual Accounting.Introduction to Architecture of TALLY – Creation of company – Creation of groups – Various kinds of groups – Multiple and Single – creation of ledgers – Various kinds of ledgers.

UNIT II

Entering vouchers – Journal voucher, purchase voucher, sales vouchers, receipt voucher, payment voucher- Role and importance of function keys.

UNIT III

Extraction of Trial Balance, Trading Account, Profit and Loss Account, Balance sheet, Simple sums – Alter – Select – Edit – Delete – Selection of Company.

UNIT IV

Introduction to inventories - Creation of Stock category – Stock group – Stock item – Editing and deletion of stock items – Usage of stock in voucher entry – Stock voucher on purchase order – Customer & supply analysis- Stock Journal entries.

UNIT - V

Introduction to cost – Creation of cost category – Cost centre category – Editing and deleting cost centre – Usage of cost category and cost centres in voucher entry – Budget control – Creation of budgets – Editing and deleting budgets – Reports.

Text Book:
    A. K. Nadhani& K.K. Nadhani, Implementing Tally, BPB, New Delhi.
Books for Reference:
   1. ICA R&D Team , Tally 9.0 , Vikas Publishing House Pvt Ltd., New Delhi
   2. VishuPriyaSingh, Quick Learn Tally, Computech Publication Pvt ltd, New Delhi
   4. SrinivaValaban, Computer Application in Business, Sultan & Sons, New Delhi.