Madurai Kamaraj University
Choice Based Credit System
Course_Subject_Code List for First Semester
(Those who joined from July 2014 onwards)

SECTION : B.A

SEMESTER : FIRST

Received
B.A - Englishy
11/2/14

Received
B.A Tamil

PART - I & PART - II

UTMEL11	TAMIL PAPER - I
UENEE11	ENGLISH PAPER – I

FOR B.LITT CANDIDATES

USPEL11	SILAPATHIKARAM(PUKAR KAANDAM)
UKLEL11	KALVETIAL

NON – MAJOR ELECTIVES

OFFERED BY DEPARTMENT	SUBJECT DESCRIPTION	SUBJECT CODE
BA TAMIL	IDHALIYAL	ATMEN11
B. LITT	IDHALIYAL	ABLEN11
BA ENGLISH	FUNCTIONAL ENGLISH – I	AENEN11

Choice Based Credit System

Course_Subject_Code List for First Semester

(Those who joined from July 2013 onwards)

SECTION: B.Com

Course Code	Course Name	Core Paper		Skill Based Paper		Allied Paper	
		Subject Code	Subject Description	Subject Code	Subject Description	Subject Code	Subject Description
CCAD	B.Com (COMP. APPLN.)	CCADC11	INTRODUCTION TO PC SOFTWARE AND MS – OFFICE		---		
		CCADC1P	PC SOFTWARE AND MS – OFFICE – LAB		---		
		CCADC12	FINANCIAL ACCOUNTING – I				
CCRD	B.Com	CCRDC11	MANAGERIAL ECONOMICS		---		
		CCRDC12	MARKETING		---		
		CCRDC13	FINANCIAL ACCOUNTING - I				
CECD	B.Com (E-COMMERCE)	CECDC11	FUNDAMENTALS OF COMPUTERS		---		
		CECDC1P	PRACTICAL – MS OFFICE		---		
		CECDC12	FINANCIAL ACCOUNTING - I				

NON MAJOR ELECTIVE

OFFERED BY DEPARTMENT	SUBJECT DESCRIPTION	SUBJECT CODE
B.Com (COMP. APPLN.)	BUSINESS ACCOUNTING	CCADN11
B.Com	BUSINESS ACCOUNTING	CCRDN11
B.Com (E-COMMERCE)	BUSINESS ACCOUNTING	CECDN11

PART 1

UVKDL11	VANIKKA KADITHA THODARPUGAL (FOR B3 BCOM CANDIDATES)

ICTION: B.Com

Course_Subject_Code List for Second Semester
(Those who joined from July 2013 onwards)

Course Code	Course Name	Core Paper		Skill Based Paper		Allied Paper	
		Subject Code	Subject Description	Subject Code	Subject Description	Subject Code	Subject Description
CCA8	B.Com (COMP. APPLN.)	CCADC21	BUSINESS APPLICATION PROGRAMMING		---		
		CCADC2P	BUSINESS APPLICATION PROGRAMMING - LAB		---		
		CCADC22	FINANCIAL ACCOUNTING – II				
CCR8	B.Com	CCRDC21	ECONOMIC DEVELOPMENT OF INDIA		---		
		CCRDC22	PRINCIPLES OF MANAGEMENT		---		
		CCRDC23	FINANCIAL ACCOUNTING – II				
CEC8	B.Com (E-COMMERCE)	CECDC21	CLIENT – SERVER COMPUTING		---		
		CECDC2P	PRACTICAL – ORACLE AND VISUAL BASIC		---		
		CECDC22	FINANCIAL ACCOUNTING - II				

NON MAJOR ELECTIVE

OFFERED BY DEPARTMENT	SUBJECT DESCRIPTION	SUBJECT CODE
B.Com (COMP. APPLN.)	ADVERTISING AND SALESMANSHIP	CCADN21
B.Com	ADVERTISING AND SALESMANSHIP	CCRDN21
B.Com (E-COMMERCE)	ADVERTISING AND SALESMANSHIP	CECDN21

PART 1

| CVRDL21 | PRINCIPLES OF PRACTICE OF INSURANCE (FOR B3 BCOM CANDIDATES) |

Course Code	Course Name	Core Paper		Skill Based Paper		Allied Paper	
		Subject Code	Subject Description	Subject Code	Subject Description	Subject Code	Subject Description
CCAD	B.Com (COMP. APPLN.)	CCADC31	DATABASE APPLICATIONS	CCADS31	RETAIL MARKETING		
		CCADC3P	LAB : DATABASE APPLICATIONS (ORACLE)				
		CCADC32	FINANCIAL ACCOUNTING - III				
		CCADC33	BUSINESS STATISTICS				
		CCADC34	COST ACCOUNTING				
CCRD	B.Com	CCRDC31	BANKING THEORY LAW & PRACTICE	CCRDS31	FUNDAMENTALS OF COMPUTERS		
		CCRDC32	ELEMENTS OF COMPANY LAW				
		CCRDC33	FINANCIAL ACCOUNTING - III				
		CCRDC34	BUSINESS STATISTICS				
		CCRDC35	COST ACCOUNTING				
CECD	B.Com (E-COMMERCE)	CECDC31	MULTIMEDIA	CECDS31	MS OFFICE & TALLY THEORY		
		CECDC3P	PRACTICAL – MULTIMEDIA				
		CECDC33	FINANCIAL ACCOUNTING – III				
		CECDC34	BUSINESS STATISTICS				
		CECDC35	COST ACCOUNTING				

General framework:

1. Medium of Instruction is English.

2. Course of study shall consist of practical training in computer for a period of 90 hours each in the I,II,III,IV & V semesters.

COURSE OF STUDY

PART -I

Language for I and II Semesters

Any one language - Tamil, Malayalam, Hindi, Arabic or French

(OR)

Alternative Subjects: (பிறபாடங்கள்)

I Semester - வணிக கடிதத் தொடர்புகள் ⟶ Uv கDan

II Semester காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்

PART -II

English for I and II Semesters

Subject Code

PART -III

1. Introduction to PC Software and MS-Office CCADC11
2. PC Software and MS-Office - Lab CCADC1P
3. Financial Accounting - I CCADC12
4. Business Application Programming CCAD21
5. Business Application Programming - Lab CCAD2P
6. Financial Accounting - II CCADC22
7. Database Applications CCADC31
8. Database Applications - (ORACLE) Lab CCADC3P
9. Financial Accounting - III CCADC32
10. Business Statistics CCADC33
11. Cost Accounting CCADC34
12. Introduction to Visual Programming
13. Visual Programming - Lab

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14. Banking Theory, Law and Practice

15. Business Mathematics

16. Financial Accounting- IV

17. Financial Accounting - V

18. Business Laws

19. Income Tax Law and Practice - I

20. Introduction to Multimedia and DTP

21. Multimedia Application - Lab

22. Labour Laws

23. Income Tax Law and Practice - II

24. Fundamentals of Internet and Web Technologies

25. Project work & On the Job Training (Viva - Voce)

Part- IV

Non-Major Elective Courses

26. Business Accounting -> CCADN1)

27. Advertising and Salesmanship -) CCADN21

Skill Based Subjects

28. Retail Marketing CCADS3)

29. Environmental Studies

30. International Trade

31. Export - Import Procedures and Documentation

32. Value Education

33. MS Office & Tally - Lab

34. Information Technology

35. Commerce Practicals

Part -V

36. Extension Activities

NSS/ NCC / Physical Education / Science Club / Science forum / ECO Club and the like.

COURSE STRUCTURE AND SCHEME OF VALUATION
SEMESTER WISE

I SEMESTER

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total	
1.	I	Tamil/Malayalam/Arabic/French or வணிக கடிதத் தொடர்புகள்	6	3	25	75	100	UVKDL1
2.	II	English I	6	3	25	75	100	UENEE1l
3.	III	Introduction to PC Software and MS-Office	5	4	25	75	100	CCADC1)
4.	III	PC Software and MS-Office – Lab	5	4	25	75	100	CCADC1P
5.	III	Financial Accounting – I	6	5	25	75	100	CCADC1:
6.	IV	Non Major Elective - Business Accounting	2	2	25	75	100	CCADN1

IV Introduction to Information Technology (NME) SCA8N1

II SEMESTER

SCA9N1   SCA9N1)
I yr.

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total	
1.	I	Tamil/Malayalam/Arabic/French or காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்.	6	3	25	75	100	UVKDN2)
2.	II	English II	6	3	25	75	100	UENEE2l
3.	III	Business Application Programming	5	4	25	75	100	CCADC2)
4.	III	Business Application Programming – Lab	5	4	25	75	100	CCADC2
5.	III	Financial Accounting – II	6	5	25	75	100	CCADC22
6.	IV	Non Major Elective - Advertising and Salesmanship	2	2	25	75	100	CCADN2

Web Technology, SNT8N21   SNTGN21

III SEMESTER

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total	
1.	III	Database Applications	5	4	25	75	100	CCADC3)
2.	iii	Database Applications (ORACLE)- Lab	5	4	25	75	100	CCADC3P
3.	III	Financial Accounting – III	5	5	25	75	100	CCADC32
4.	III	Business Statistics	6	4	25	75	100	CCADC3
5.	III	Cost Accounting	6	4	25	75	100	CCADC3
6.	IV	Retail Marketing (Skill based)	2	2	25	75	100	CCADS3)

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IV SEMESTER

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total	
1.	II	Introduction to Visual Programming	5	4	25	75	100	CCADC41
2.	III	Visual Programming – Lab	6	4	25	75	100	CCADC4P
3.	III	Banking Theory, Law and Practice	5	4	25	75	100	CCADC42
4.	III	Business Mathematics	6	4	25	75	100	CCADC43
5.	III	Financial Accounting - IV	6	5	25	75	100	CCADC44
6.	IV	International Trade (Skill based)	2	2	25	75	100	CCADS41

Extension Activity.

V SEMESTER

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total	
1.	III	Financial Accounting – V	6	5	25	75	100	CCADC51
2.	III	Business Laws	5	4	25	75	100	CCADC52
3.	III	Income Tax Law and Practice I	5	5	25	75	100	CCADC53
4.	III	Introduction to Multimedia and DTP	5	4	25	75	100	CCADC54
5.	III	Multimedia Application – Lab	5	4				CCADC5P
6.	IV	Environmental studies (Skill based) UES8D51	2	2	25	75	100	CCADS51
7.	IV	Export - Import Procedures and Documentation (Skill based)	2	2	25	75	100	CCADS51

VI SEMESTER

S. No.	Part	Title of the Paper	Hours/ Week	Credit	Internal	External	Total	
1.	III	Labour Laws	6	4	25	75	100	CCADC61
2.	III	Income Tax Law and Practice II	6	5	25	75	100	CCADC62
3.	III	Fundamentals of Internet and Web Technologies	5	4	25	75	100	CCADC63
4.	III	Project work and On the Job Training (Viva - Voce)	5	4	25	75	100	CCADC6R
5.	IV	Value Education (Skill based)	2	2	25	75	100	UVE8V61
6.	IV	Commerce Practicals (Skill based)	2	2	25	75	100	CCADS6P
7.	IV	MS Office & Tally - Lab (Skill based)	2	2	25	75	100	CCADS6R
8.	IV	Information Technology (Skill based)	2	2	25	75	100	CCADS61

Part V

Extension activities   - 1 credit

(All the Six Semesters)

Transitory Provision:

A transitory provision of three years has been given for the benefit of the students who come under the old syllabus.

Report on "On the Job Training and Project Report"

Note:

At the end of the Second Year, during holidays, "On the Job Training - II" is Compulsory and the Report to be submitted. The Viva - voce examination is to be conducted and the marks, both for Report and Viva voce should be awarded at the end of the Sixth Semester only.

In the Sixth Semester, Report on the **Project Work** is compulsory, The Viva - Voce examination is to be conducted and the marks, both for Report and Viva - Voce should be awarded at the end of the Sixth Semester only.

PASSING MINIMUM

A candidate shall be declared to have passed in each theory paper an practical if he / she secures not less than 40% of the marks prescribed for th examination.

A candidate shall be declared to have passed in "**On the Job Training ar Project Work**" if he / she secures not less than 40%, both report and Viva Vo combined, of the marks prescribed for the examination.

GENERAL INSTRUCTIONS

1. All the question papers must be set in English except Tamil / Malaiyal Hindi / Arabic / French and வணிக கடிதத் தொடர்புகள் மற்றும் காப்பி கோட்பாடுகளும் நடைமுறைகளும்.

2. Only Commerce teachers should be appoint ted as examiners, both for setting and valuation, for all the Commerce subjects.

3. Only Commerce teachers with computer knowledge should be appointed examiners, both for setting and valuation, for Commerce subjects.

4. External examiners will evaluate all papers including On the Job Training and Project Reports.

5. Kindly go through the syllabus, question paper Blue print, model question paper pattern carefully.

6. The syllabus and question paper Blue print are to be strictly adhered.

7. Kindly make the questions specific, precise and without ambiguity.

8. The University must send a copy of the syllabus of the respective subject and the following instruction while appointing the examiners for setting question papers.

   i. The question set by them strictly confirm to the syllabus, to the question paper pattern and to the instruction sent.

   ii. Questions should be fairly distributed over the whole syllabus.

   iii. The scheme of valuation and the key to the problems should be sent along with the question paper.

Question Paper Pattern for B.Com. (Computer Application) Degree Course
External (Semester)

Time: 3 Hrs.   **Max. Marks : 75**

SECTION – A

(i) Choose the Correct Answer 1-5   10 x 1 = 10 Marks

(ii) One Question from each unit

(iii) Fill up the blanks 6-10

(iv) One Question for each unit

(v) Each question carries 1 Mark.

SECTION – B

(i)   Either (or) Type Question 11 to 15   5 x 7 = 35 Marks

(ii)   One question from each unit

(iii) Each question carries 7 Marks.

SECTION – C

(i) Open Choice Questions.   3 x 10 = 30

(ii) Answer any THREE Questions out of FIVE

(iii) One question from each unit

(iv)   Each question carries 10 Marks.

Max. 75 Marks

Section	Types of Questions	No. of Questions	No. of Questions to be answered	Marks for each Questions	Total
A Q. No.(1-5)	Multiple Choice (One from each Unit)	5	5	1	10
Q. No.(6-10)	Fill up the blanks (One from each unit)	5	5	1	
B Q.No. (11-15)	Either (or) Type (One from each unit)	5	5	7	35
C Q.No.(16-20)	Open Choice (One from each unit)	5	3	10	30

Internal Evaluation

1. There shall be two tests – 15 Marks each – Average 15 Marks
2. Group discussion / Seminars / Quiz – 5 Marks.
3. If Quiz is opted, two quiz should be conducted.
4. Two assignments 5 marks each – average 5 marks
5. Total marks 25.

Passing Minimum

1. There is no passing minimum for internal examination

2. The passing minimum for external examination is 27 out of 75 marks

A candidate should be declared to have passed in each paper / practical if he/she secures not less than 40% (aggregate of Internal and External) of the marks prescribed for the examination.

M.S. Office and Tally – Lab

To be conducted purely internally by concerned staff along with HOD.

a) Continuous Assessment and Record maintenance   - 40 Marks

b) End semester Exam – Practicals   - 60 Makrs.

     Duration – 2 Hours, Two Programmes out of three.

Commerce Practicals

To be conducted purely internally by concerned staff along with HOD

a) Record Maintenance   -   40 Marks

b) End Semester Exam   -   60 Marks

     Out of 60, 30 marks for filling of Bank Forms and 30 Marks for Viva-voce.

பகுதி - I
முதலாமாண்டு

வணிக கடிதத் தொடர்புகள்

அலகு அ: வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை - ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

அலகு ஆ: வணிக கடிதப் போக்குவரத்து - கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு

திட்டமிடுதல் - தயார் செய்தல்.

அலகு இ: வணிக விசாரணைக் கடிதங்கள் - ஆணையிறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிக்கட்டல் கடிதங்கள் - வசூல் கடிதங்கள்

வங்கிக் கடிதங்கள் - வகைகள்
முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக் கடிதம்.
காப்பீட்டு கடிதங்கள்- வகைகள்.

அலகு ஈ: பணி தொடர்பான கடிதப் போக்குவரத்து - பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமன கடிதம்.

அலகு உ: அறிக்கை - பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள்

பொருளடக்கம் - சட்ட பூர்வஅறிக்கை - ஆண்டறிக்கை - தணிக்கை அறிக்கை.

சந்தை அறிக்கை - பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

<u>பரிந்துரைக்கப்படும் புத்தகங்கள்:</u>

1. வகைத் தகவல் தொடர்பு - திரு. கதிரேசன் & முனைவர் ராதா
2. வாணிப தகவல் தொடர்பு - முனைவர் வி.எம். செல்வராஜ்
3. வணிகக் கடிதத் தொடர்பு - திரு. எஸ். முத்தைய்யா
4. வணிகக் கடிதங்கள் - முனைவர் ந. முருகேசன் & திரு. மனோகர்.

INTRODUCTION TO PC SOFTWARE AND MS-OFFICE

PART III   **I Semester**
I year

UNIT-I Introduction to computers - History of computers - Basic Anatomy of computers - Basic components and functions - Input / Output devices - External storage devices - Types of computers.

UNIT-II Introduction to Word - Word processing - Starting a word - Editing a document - move and copy text - Formatting text and paragraph - Finding and replacing - Spelling, grammar and Auto correct - Using Tabs.

UNIT-III Enhancing a document - toolbars - Columns, Tables and other Formatting features - Using graphics, templates and wizards - Using Mail merge - Miscellaneous features of word.

UNIT-IV Introduction to worksheet and Excel - Getting started with Excel - Editing cells, using commands and functions Moving, copying, Inserting and deleting rows and columns - Printing the workbook - Creating charts - Using date, time and addressing modes - Naming ranges and built in Functions.

UNIT-V Database in a worksheet - Formatting commands and drawing Toolbar - Miscellaneous commands and Functions - Multiple workbooks, pivot table, Macros and Hyperlinks - Overview of power point - Creating a presentation - power point views - running a slideshow.

BOOKS FOR STUDY:

1. A First course in computers - Sanjay Saxena Vikas Publishing House Pvt. Ltd. Chapter 1,2,3.
2. PC Software for windows 98 made simple - R.K. Taxali - Tata MC-Graw Hill Publishing company Ltd. Chapters : 9-32, Annexure-B.

Part III

I Year

PC Software and MS-Office - Lab

Word Exercises

1. Preparing a business letter
2. Preparing a document with different font, styles, sizes, paragraph formatting using header and footer
3. Compound Interest table creation
4. Using Mail Merger
5. Inserting pictures and clipart in Word document created using template
6. Design a simple webpage using Word.

Excel Exercises:

7. Usage of financial functions (Any five)
8. Usage of statistical functions (Any three)
9. Preparation of depreciation table
10. Inventory worksheet
11. Manipulating ranges
12. Creating a sales chart
13. Usage of multiple worksheets

PowerPoint Excercises:

14. Preparation of a Businress Presentation
15. Using Hyperlinks in a presentation

FINANCIAL ACCOUNTING - I

UNIT I

Accounting Principles - Concepts - Conventions - Rules of Double Entry System - Journals - Ledgers - Subsidiary Books - Trial Balance.

UNIT II

Errors - Types - Errors disclosed and not disclosed by trial balance - Suspense account - Rectification of errors - Bank Reconciliation Statement - Overdraft model.

UNIT III

Final accounts of sole trading concerns with adjustments.

UNIT IV

Bills of Exchange - Trade and Accomodation bills - Renewals - Dishonour due to insolvency - Retiring the bill.

UNIT V

Single entry or Accounts from incomplete records -- Methods of ascertainment of profit : Net worth method - Conversion method.

BOOKS FOR STUDY:

1. Advanced Accountancy - R.L. Gupta and Radhaswamy
2. Advanced accounts - S.P. Jain and K.L. Narang
3. Advanced Accountancy - M.A. Arulanandam and K.S. Raman
4. Advanced Accountancy - S.N. Maheswari and S.K. Maheshwari.
5. Advanced Accountancy - T.S. Reddy and A. Murthy.
6. Financial Accounting 1st edition - PC Tulsian

BOOKS FOR REFERENCE

1. Advanced Accounts - M.C. Shukla and T.S. Grewal
2. Advanced Accountancy - P.C. Tulsian
3. Introduction to accountancy- T.S. Grewal

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

BUSINESS ACCOUNTING

UNIT-I

Introduction - Book Keeping - Accountancy - Differences - Double Ent
System - It's merits and Limitations - Differences between Single Entry a
Double Entry System - Classification of Accounts - Rules - Users
Accounting information.

UNIT-II

Books of Prime Entry - Accounting Equation - Journal - Advantages -
Ruling (Simple Problems)

UNIT-III

Subsidiary Books - Objectives - Advantages- Purchases Book - Sales Boo
Returns Books - Cash Book - (Simple Problems) Difference between Tra
Discount and Cash Discount

UNIT-IV

Books of Final Entry - Ledgers - Advantages - Ruling - (Simple Problems
Trial Balance - Advantages - Difference between Trial Balance and Bala
Sheet - Preparation of Trial Balance from given Ledger Balances.

UNIT-V

Final Accounts of Sole Trading Concerns - Adjustments : Outstand
Expenses - Prepaid Expenses - Closing Stock - Depreciation - Bad deb
(Simple Problems) - Cost of Goods Sold.

BOOKS FOR STUDY

1. Double Entry Book-keeping   -   T.S. Grewal

2. Advanced Accountancy   -   T.S. Reddy and A. Murthy

3. Principles and Practice of Accounting - R.L. Gupta & V.K. Gupta

4. Fundamental of Advanced Accounting-   R.S.N.Pillai & Bagawathi

5. Business Accounting   -   A.Balasubramanian

BOOKS FOR REFERENCE

1. Advanced Accounts   -   M.C. Shukla and T.S. Grewal

2. Advanced Accounting   -   S.P. Iyengar

3. Advanced Accounts   -   S.P. Jain and K.L. Narang.

NOTE: The questions should be asked in the ratio of 60% for problems and 40% for theory.

காப்பீடு - கோட்பாடுகளும் நடைமுறைகளும்

அலகு அ: காப்பீடு - தொடக்கப் பின்னணி - பொருள் - இலக்கணம் - கோட்பாடுகள் - முக்கிய வழி கூறுகள் - பணிகள் - காப்பீட்டின் முக்கியத்துவமும் பங்களிப்பும் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு - மறு காப்பீடு.

அலகு ஆ: ஆயுள் காப்பீடு - பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள்.

பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் - இழப்பு காப்பீட்டுத் தொகை வழங்குதல் - முகவர் அறிக்கை - பத்திரம் உரிமை இழப்பு - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு - காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல்.

இந்திய ஆயுள் காப்பீட்டுக் கழகம் : தொடக்கம் - நோக்கங்கள்.

அலகு இ: கடல் காப்பீடு: பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நட்டத்தின் வகைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு ஈ: தீ காப்பீடு: பொருள் - பலவகையான காப்பீட்டுப் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத் தொகை வழங்குதல்.

அலகு உ: காப்பீட்டு முறைப்படுத்தல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துகள், அதிகாரங்கள் மற்றும் பணிகள்.

காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

பரிந்துரைக்கப்படும் புத்தகங்கள்

1. காப்பீடு - முனைவர் S. பீர்முகமது
முனைவர் S.A.N. ஷாஜுலி இப்ராஹிம்

2. காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு. சொ.சொ.மீனாட்சி சுந்தரம்
முனைவர் மு. முத்துப்பாண்டி

3. காப்பீடு கோட்பாடுகளும் நெறிமுறைகளும் - முனைவர் L.P. இராமலிங்கம்
பேராசிரியர் T.S. ஜெயக்குமார்
முனைவர் M. செல்வக்குமார்.

4. காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர் L.ரெங்கராஜன்

PART III
I YEAR

FINANCIAL ACCOUNTING II

UNIT I

Consignment Accounts - Invoicing goods at cost price - Proforma invoice price - Valuation of unsold stock - Loss of Stock - Accounting treatment of. Normal Loss and Abnormal Loss.

UNIT II

Joint Venture Accounts - Recording in individuals books - Recording in separate set of books.

UNIT III

Account Current - Methods of calculation of interest - Forward method - Red ink Interest - Epoque method - Periodic Balance Method. Average due date - Calculation of due date based on holidays intervention - Interest calculation.

UNIT IV

Depreciation accounting - Depreciation - Concept - Causes - Need - Basic factors - Methods: Straight line - Written down Value - Annuity - Depreciation fund

UNIT V

Accounts of Non-Trading Concerns - Accounting treatment relating to - Receipts and Payments Account is given and Income and Expenditure Account and Balance Sheet are required - Income and Expenditure Account is given and Receipts and Payments Account is required.

BOOKS FOR STUDY :
1. Advanced accountancy -- R.L. Gupta and Radhaswamy
2. Advanced accounts -- S.P. Jain and K.L. Narang.
3. Advanced accountancy -- M.A. Arulanandam and K.S. Raman
4. Advanced accountancy -- S.N. Maheshwari
5. Advanced accountancy -- T.S. Reddy and A Murthy

BOOKS FOR REFERENCE :
1. Advanced Accounts - M.C.Shukla and T.S.Grewal
2. Advanced accountancy - P.C.Tulsian
3. Introduction to accountancy - T.S.Grewall

Note :The questions should be asked in the ratio of 60% for problems and 40% for theory.

BUSINESS APPLICATION PROGRAMMING

Unit I

Introduction and C Fundamentals - Introduction to computer - Types of programming languages - Introduction to C - The C character set - Identifiers and Keywords - Data types - constants - Variables - Declarations - Expression - Various type of operators.

Unit II

Data Input, Output and Control Statements - Preliminaries - Single character Input and Output - Entering Input data - Writing output data - The gets and puts functions - Branching, Looping - Nested control structures - Switch - Break - Continue - Go to.

Unit III

Arrays - Defining and processing Array - passing arrays to function - Multidimensional arrays - Arrays and strings - Pointers - Fundamentals - Declaration - passing pointers to function - Usage in one Dimensional and Multi Dimensional arrays.

Unit IV

Function - Overview - Defining a function - Accessing a function - function prototypes - passing arguments to a function - Recursion - Library function - Macros - The C processor - Program Structure - Storage classes - Automatic variables - Global variables - Static variables - Bitwise operators.

Unit V

Structures and Unions - Defining a structure - Processing a Structure - Structures and Pointers - passing structures to functions - self referential structures - Bit fields - unions - Enumerations - Opening and closing a Data file - Creating a Data file - Processing a Data file - Unformatted Data file - Command line parameters.

Books for Study :

1. Programming in ANSIC - E.Balagurusamy - Tata McGraw Hill Publishing Company Limited, Third Edition.

Books for Reference :

1. Programming in C - D. Ravichandran - New age International, 1996.

PART III
I Year

BUSINESS APPLICATION PROGRAMMING - LAB

U

1. Simple interest using C

2. Commission calculation

3. Compound interest calculation - yearly, half-yearly and monthly compounding.

l

4. Calculation of Economic Order Quantity and optimal time between orders

5. Calculation of control ratios - Activity ratio, Capacity ratio and Efficiency ratio

6. Mean, Standard deviation and Variance calculation

l

7. Depreciation by three methods

8. Preparation of Pay bill for 5 employees

9. Calculation of payback period and Accounting rate of return

10. Calculation of Electricity charge (Assume three types of consumers Domestic Office and industry and three levels of rating for each type)

11. Finding the reorder level of items stored in a file. If the Quantity in hand goes below reorder level display a message to the user to purchase that item.

ADVERTISING AND SALESMANSHIP

Unit - I

Meaning of advertising - Characteristic Features of Advertising - Nature and Scope of Advertising - Benefits or Advantages of Advertising - Criticisms of Advertising - Is Advertising Economic Waste - Difference between Advertising and Salesmanship.

Unit - II

Advertising Media - Indoor and Outdoor Advertising - Advertising agency - Role - Importance.

Unit - III

Personal Selling - Definition - Salesmanship - Definition Features - Objectives - Benefits - Criticisms against Salesmanship.

Unit - IV

Qualities of a successful salesman; Physical, Mental, Social and, Moral Qualities - Other Requisites of a Salesman.

Unit - V

Recruitment of Salesman - Sources - Remuneration of Salesman; Methods.

Books for Study :

1. Advertising and Salesmanship - P.Saravanavel & S.Sumathi
2. Essential of Advertising - S. Chandran
3. Advertising and Sales Promotion   - Dr.R.L.Varshny & Dr.S.L.Gupta.
4. Advertising and   Personal Selling   - Dr.C.B.Gupta

Part III

II year

Database Applications

Unit-I

Data, Information and information processing : Introduction - Definition Information - Quality of Information - Information processing.

Introduction to Data Base Management Systems (DBMS) : Introduction Why a database? - Characteristics of data in a Database - database management system - why DBMS? - Types of database management system - Hierarchic model - network model - relational model.

Unit-II

Data Definition - Basic structure of SQL Queries - SQL Data types and schemes - Built - in Data types in SQL - User - Defined types - Large Object type – Integrity Constraints.

Unit-III

Entity - relationship (E-R) modeling - Introduction - E-R model Components of an E-R model - E-R modeling symbols.

RDBMS Terminology - The relational Data Integrity - Relational Data manipulation - Codd's Rules - Tables, Views - Indexes - Nulls, Tables, views Indexes - Nulls - Queries and sub Queries - Aggregate Functions - Joins and Unions.

Unit-IV

PL/SQL Blocks - PL/SQL Architecture - PL/SQL Variables PL/SQL data types - control structures - cursors - PL/SQL Exceptions - PL/SQL Triggers - Types of Triggers - Procedures and packages.

Unit-V

File Organization and file structure - Introduction - Operation on file - file storage organisation - storage media - file structure - record types.

Data Normalisation : Introduction - first normal form - second normal form - third normal form - Boyce - codd normal form - fourth normal form - fifth normal form.

Books for Study:

1. Alexis Leon & Mathews Leon - Data base management systems - Leon vikas publishing, chapters 1 (page 1 to 6), 2, 3, 5, 7, 8, 9, 10, 11, 12, 14,15,16, 17, 18, 21,46-D.

2. Database system Concepts – Abraham silberschatz Henry F.Korth, S.Sundarshan chapters 3 (page 77 to page 86), 4 (pages 121 to 125)

DATABASE APPLICATIONS (ORACLE) - LAB

Oracle - Lab list :

1. Create a table 'emp" with the following fields :
   EmpNo, EmpName, BP, HRA, TA, DA, DED, NP and add 10 records.

2. Create a table 'Railway" with the following fields :
   Tno, Tname, From, To, Sdate, Rdate, Rtime and add 10 records.

3. Create a table 'Product" with the following fields :
   Pcode, Pname, Price, Units, Mdate, Edate and add 10 records.

4. Create an Inventory table with the fields, product, id, Name, Opening stock, Closing stock,   Stock and Remarks.

Stock	Remarks
>=500	Enough
Else	Order

5. Create an order table with the fields Order-id, Cust-id, Customer Name, Product Name, Quantity, and Price & Amount. Calculate Amount.

6. Create a Labour table with fields Lab-Name, Designation, Hrs Wages/hr. and Amount, Calculate Amount.

7. Create a database having the following fields :
   RegNo, Name, Qualification, application date, date of birth, Percentage, Set the following validation rules,

   • Qualification should be BE/ME/MS/MCA

   • Date of birth should be between 1st January 1980 and 1st January 1982.

   • Percentage should be between 50 & 100.
      a) Create a query named Interview list to select only the candidate having above 70% and qualification as BE Comp-Sci (or) BE electronics.

b) Create a query to select the records having names starting with letter S.
c) Create a query to select the records having names starting with l
   S (or) Letter A.
d) Create a query to select the records having Application date between 20-3-03 and 30-3-03.
e) Sort the table in the ascending order of names.

8. Create database having the following fields SNo, Name, Date of Join, Basic pa DA, HRA, CCA, PF, ITAX, Net pay. DA = 33% of BP, HRA = 15%, CCA = 7.5%, PF = 8.9%, ITAX = 10%.

9. Create a database having the following fields :
   RegNo, Name, Mark1, Mark2, Mark3, Total, Average, Result and Grade.
   Calculate total, average.

10. Create a database having the following fields.
    Sl.no, Name, Address, City, Pincode, PhoneNo.

Oracle - Lab list :

1. Create an employee table in SQL and process at least 10 queries
2. Program using conditional control, iterative controls and sequential controls.
3. programs using exception handling.
4. Programs using explicit cursors and implicit cursors.
5. Programs using PL/SQL tables and records.
Programs using database triggers.

PART III
II YEAR   III Semester

FINANCIAL ACCOUNTING - III

UNIT I

Fire Insurance Claims - Loss of stock policy - Loss of profit policy - Application of average clause.

UNIT - II

Royalty Accounts - Accounting treatment in the books of lessor and lessee - Sublease.

UNIT - III

Insolvency Accounts - Individual Only - Statement of affairs - Deficiency account (List H).

Self balancing system: Self balancing ledger - Transfer from one ledger to another ledger.

UNIT - IV

Branch accounts - Types of Branches - Branch not keeping full system of accounting - Branch keeping full system of accounting (Excluding foreign branches)- Simple problems only - Departmental accounts - Allocation of expenses - Inter - Departmental transfers.

UNIT - V

Hire purchase accounting - Calculation of interest - Cash price - Accounting treatment in the books of Hire purchaser and Hire vendor - Default and repossession (Excluding Hire Purchase Trading A/C)

Installment purchase system : Theory only.

BOOKS FOR STUDY :

1. Advanced accountancy - R.L.Gupta and Radhaswamy
2. Advanced accounts - S.P.Jain and K.L.Narang
3. Advanced accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced accountacny - S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy - T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE :

1. Advanced Accounts - M.C.Shukla and T.S.Grewal
2. Advanced accountancy - P.C.Tulsian

Note : The questions should be asked the ratio of 60% for problems and 40% for theory.

Scanned with CamScanner

PART III
II year.

BUSINESS STATISTICS

UNIT - I

Statistics - Meaning - Functions - Importance - limitations - Data collection. Sources - Primary - Secondary - Techniques - Census - Sampling. Classification - Presentation - Tabulation - Diagrammatic - Graphic.

UNIT - II

Arithmetic mean - Combined mean - Median - Mode - Geometric mean. Harmonic mean.
Range - Quartile deviation - Mean deviation - Standard deviation - Combined standard deviation - Co-efficient of variation.

UNIT - III

Skewness - Methods of studying skewness - Karl Pearson's Co-efficient of skewness - Bowley's co-efficient of skewness.

Correlation - Methods of studying correlation - Scatter diagram - Graphic method - Karl pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

UNIT - IV

Regression analysis - Regression line - Regression equations - Least square method - Deviations taken from actual mean and assumed mean method.

UNIT - V

Analysis of time series - components - Methods of determining trend - Graphic - Semi - average - Moving average - Least square - Seasonal Variations - method of simple average only.

Books for study
1. Statistical Methods - M. Manoharan
2. Business Statistics - P.R. Vital
3. Statistics R.S.N. Pillai & V. Bagavathi ✓ Text book
4. Statistical Methods - C.B. Gupta.
5. Business Statistics - J.K. Sharma

Books for Reference
1. Statistical - Methods, SP.Gupta
2. Statistical Methods - Vijay Gupta
3. Fundamental of Statistics - D.N.Elhance
4. Business Statistics - Levine

Note : The questions should be asked in the ratio of 60% for problems and 40% for theory.

Text book:
Statistics — R.S.N. pillai
   204
V.Bagavathi
S. Chand publications.

COST ACCOUNTING

UNIT I   **Introduction :** Development of Cost Accounting - Definition of Cost - Costing, Cost Accounting and Cost Accountancy - Scope and Objectives - Advantages and Limitations - Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting - Classification of Cost - Elements of Cost - Preparation of Cost sheet.

UNIT II   **Material :** Material Control - Purchase Procedure - Different Levels of Stock of Materials - EOQ - Perpetual Inventory System - ABC Analysis - Inventory Turnover Ratio - Bin Card - Stores Ledger - Pricing of Material Issues (FIFO, LIFO and Average Methods)

Labour: Labour Turnover - Methods of Remunerating Labour - Incentive Schemes.

Chargeable Expenses: Meaning and Examples.

UNIT-III   **Overheads:** Meaning - Classification - Primary and Secondary Distribution of Overheads - Absorption of Overheads (Simple Problem)

UNIT-IV   **Methods of Costing :** Operating costing - Process Costing - Normal Loss, Abnormal Loss and Abnormal effectives - Process Accounts Excluding Inter-process Profit and Equivalent Production - Simple Problems - Joint Product and By- Product (Theory only)

UNIT-V   Cost Centre   : Definition - Classification
Profit Centre: Meaning - purpose - Profit centre Vs Cost Centre
Cost Unit   : Meaning - Examples
Cost Control : Meaning - Elements - Cost control Techniques.
Cost Reduction:Meaning - Features - Fields covered - Merits - Tools & Techniques - Cost control Vs. Cost Reduction
Cost Audit: Definition - Objectives - Advantages - Cost Audit Vs. Financial Audit.

BOOKS FOR STUDY:
1. Cost Accounting   - R.S.N. Pillai and Bhagavathi.
2. Cost Accounting - T.S. Reddy and Y. Hari Prasad Reddy
3. Advanced Cost Accounting - S.P. Jain & K.L. Narang
4. Cost Accounting - S.P. Iyengar.
5. Cost Accounting - V. Rajasekaran, V. Lalitha

BOOKS FOR REFERENCE:
1. Cost Accounting - S.N. Maheswari
2. Cost Accounting - Das Gupta
3. Cost Accounting - Nigam, Naranja & Seghal
4. Cost Accounts - B.K. Ghosh

NOTE: The Questions should be asked in the ratio of 60% for problems and 40% for Theory.

PART IV
II Year

RETAIL MARKETING

Unit I

Introduction - Retailing as an activity - Retail Marketing - Consumer behaviour and retails operations.

Unit II

Management of service and quality in retailing - Retail marketing mix and product - Merchandise Management

Unit III

Retail pricing - Retail promotion - Retail logistics and distribution

Unit IV

Methods and approaches to retail marketing planning - Retail location strategies and decisions - Management of a retail brand and its applications.

Unit V

Consumerism and ethics in retailing - International retailing - Future of retailing

Books for Study :

2. Retail Marketing Management - David Gilbert
3. Retailing an Introduction - Rover cox

Books for Reference :

1. Retail Management : A Strategic Approach - Barry Berman, Joel R.Evans. Merchandising and Match for Retailing - Cynthia R.

INTRODUCTION TO VISUAL PROGRAMMING

Unit I

Introduction - Starting & Exiting Visual Basic - using Project Explorer - Working with Forms - Using Toolbox - Working with projects - Printing projects - Building & Running Applications.

Adding Code & Using Events - Using Code window - Using, Naming conventions - Using variable - Scope - Subroutines & Functions.

Unit II

Using Intrinsic Visual Basic controls - Label & Textbox controls - Using Command Button Control - Using Frame, Checkbox, option Button controls - List Box and Combo Box controls - Formatting controls - Using control Arrays - Using Tab Order.

Working with strings - Using strings, converting strings, concatenating strings, Formatting strings, Manipulating strings, comparing strings.

Unit III

Working with numbers - Using Numeric values - Using Numeric operators - Math Functions - Random numbers.

Using control Statements - If & IIF - Select Case - Do - For - Exit statements.

Unit IV

Using Dialogue Boxes - MsgBox - Input Box - Common Dialogue control - Open & Save as Dialog Boxes - Color Dialog Box - Font Dialog Box - Print Dialog Box - Show Help Method.

Using Menus - Creating Menus - Adding code to Menu - Creating Shortcut Menu - Using Picture box - Rich Text box.

Unit V

Using files and Databases - opening closing and Deleting files - Reading and writing to files.

Building your own Active X Controls - First step - Testing the control . polishing the presentation of your control - Adding the functionality.

Books fro Study :

1. Scott Warner - Teach Yourself Vb 6 - Tata Mc Graw Hill, New Delhi, 1999
   Chapters : 1-8, 10.1, 10.2

2. Gary Cornell - Visual Basic 6 from the Ground up - TMH, New Delhi, 1999
   Chapters 6 (Page 206 - 214) Chapters 23 (Pages 843 - 854)

Book for reference :

Mastering Visual Basic 6 - Evangel Pertoutsos - BPB Publishers.

VISUAL PROGRAMMING - LAB

1. Arithmetic Calculator

2. Design a Clock

3. Menu Creation - with simple file and edit options

4. Designing a color mixer using basic colours

5. Picture Animation

6. Rocket Launching

7. Create a file open dialogue box to load a picture

8. Font control dialogue box

9. Screen Saver

10. Implementing String function

11. Preparation of interest table using Flex grid control

12. Prepare Pay slip using data control

13. Prepare Electricity Bill data control

14. Prepare Mark sheet using data control

15. Student Admission using DAO

16. Hotel Management using DAO

BANKING THEORY LAW AND PRACTICE

Unit I

Introduction - Origin of banking - Definition - Banker and customer relationship - General and special - Types of deposits - Origin and growth of Commercial Banks in India - Reserve Bank of India and its functions.

Unit II

Cheques - Crossing - Endorsement - Meaning - Definition - Types - Rules.

Unit III

Paying Banker - Duties - Statutory protection - Payment-in-due-Course.

Collecting Banker - Duties - Statutory protection - holder-in-due - Course. Concept of negligence.

Unit IV

Bank lending - Principles of sound lending - Secured Vs Unsecured advances - Types of advances - Advances against various securities [Land & Building, Life Insurance Policy, Stock exchange securities].

Unit V

E-Banking - Meaning - Benefits - Internet Banking - Home Banking - Mobile Banking - Virtual Banking - E-Payments - ATM Card / Biometric Card, Debit / Credit / Smart card, EFT, ECS (Credit / Debit) - E.money - Electronic purse, Digital Cash.

Books for Study:-
1. Banking theory, Law and Practice - Sundaram & Varshney
2. Banking theory, Law and Practice - Gorden and Natarajan
3. Banking theory, Law and Practice - P.N. Varshney
4. Banking theory, Law and Practice - Dr.S. Gurusamy
5. Banking theory, Law and Practice - A.V. Renganadhachary & D.S.Rao

Books for Reference:-
1. A Textbook of Banking   - M. Radhaswamy
2. Banking in India   - Vassant Desai
3. Banking theory and practice - P.K. Srivastava

BUSINESS MATHEMATICS

Unit I

Elements of Set theory - Definition - Symbols - Roster method and Rule method - Types of sets - Union & Intersection - Sub sets - Complements - Difference of two sets - Family of sets - Venn diagram - De-Morgon's law.

Unit II

Indices - Positive - Fractional - Operation with power function - Logarithms - Definition - Exponential forms - Laws of logarithms - Change of base - Formula - Common logarithms and natural logarithms - Characteristics and mantissa - Rules to write - Practical problems.

Unit III

Commercial Arithmetic - Interest - Simple - Compound - Normal rate - Effective rate - Depreciation - Present value - Discounting of bills - Face value of bills - Banker's discount - Banker's gain - Normal due date - Legal due date - Calculation of period for banker's discount and true discount.

Unit IV

Differential calculus (excluding trigonometric functions) - Rules - Sum rule - Product rule - Quotient rule, functions of a function rule (Simple problems only) - Maxima and Minima (Single variable cases) - Methods of integral calculus - Rules (Excluding integration by parts of Fractions) - Simple problems only.

Unit V

Determinants - Properties - Product - Matrices - Types - Addition - Multiplication - Matrix Inversion - Solving a system of linear equation using matrix inversion - Rank of matrix - Testing consistency of equations.

Books for Study:-
1. Business Mathematics - D.C. Sancheti & V.K. Kapoor
2. Business Mathematics - M. Manoharan & C. Elango
3. Business Mathematics - P.R. Vittal
4. Business Mathematics - B.M. Aggarwal
5. Business Mathematics - Kashyap Trivedi

Books for Reference:-
1. Business Mathematics - V.K. Kapoor
2. Business Mathematics - Jeyaseelan and Sundresan
3. Business Mathematics - G.K.Ranganath

PART III
II YEAR

FINANCIAL ACCOUNTING - IV

UNIT I
Partnership accounts: Partnership - Definition - Provisions relating to Partnership Accounting - Capital and Current Accounts of partners - Fixed and Fluctuating - Appropriation of profits - Past adjustments and guarantee.

Unit II
Admission of partner - calculation of new profit sharing ratio - Adjustment of undistributed profits, losses and reserves - Revaluations of Assets and Liabilities - Treatment of Goodwill - Adjustment of capitals of partners after admission of a partner.

UNIT III
Retirement of partner - Transfer of balance due to retired partner - Death of a partner - Treatment of joint life policy - Settlement of amount due to legal representative of deceased partner.

UNIT IV
Amalgamation of firms - Sale to a company.

UNIT V
Dissolution of Partnership : Accounting treatment - Insolvency of partner - Decision in Garner Vs Murray case - Insolvency of all partners - Piecemeal distribution - Proportionate capital method - Maximum loss method.

BOOKS FOR STUDY:
1. Advanced accountancy - R.L.Gupta and Radhaswamy
2. Advanced accounts - S.P.Jain and K.L.Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced accountancy - S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy - T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE:
1. Advanced Accounts - M.C. Shukla and T.S. Grewal
2. Advanced accountancy - P.C. Tulsian

Note : The questions should be asked in the ratio of 60% for problems and 40% for theory.

INTERNATIONAL TRADE

Unit I

International trade - nature and scope - comparative cost theory.

Unit II

Barriers of international marketing

Unit III

Balance of Trade and Balance of Payments - disequalibirium in balance of payments - cause and remedies.

Unit IV

Free trade Vs Protection trade

Unit V

Liberalisation Privatisation and Globalisation (LPG), GATT, WTO - Functions - Principles - organization structure.

Books for Study:-

1. International Economics - M.C. Vaish and Sudama Singh

2. International Marketing - L.E. Varshney and B. Bhattacharya

3. Money, Banking and International Trade - KPM Sundram

4. International Business - Fransis Cherrunillam

PART III
THIRD YEAR

FINANCIAL ACCOUNTING - V

UNIT I

Issue of shares : Introduction - Accounting procedures for issue of equity and preference shares at par, at discount and at premium - Forfeiture and reissue Rights issue, Bonus issue and Buyback of shares (Theory only) . Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures - Accounting procedures for issue of Debentures - Debentures issued as collateral security - Redemption of debentures - Methods - Installment - Lottery - Sinking fund - Purchase of own debentures - Ex-Interest and Cum-interest quotations - Purchase of own debentures as investment - cancellation of own debentures.

UNIT III

Underwriting of shares and debentures - Marked and unmarked applications - Firm underwriting - Acquisition of Business (Accounting treatment relating to purchasing company only) - Profit and loss prior to Incorporation - Final accounts of joint Stock Compnay.

UNIT IV

Valuation of goodwill - methods - Simple profit - Super profit - Capitalisation method - Valuation of shares - methods - Intrinsic value - Yield value - Fair value.

Liquidation - Liquidator's final statement of account.

UNIT V

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.

BOOKS FOR STUDY :

1. Advanced accountancy - R.L. Gupta and Radhaswamy

2. Corporate Accounting – V.Rajashkaran, V.Lalitha

3. Advanced Accountancy – PC.Tulsian

4. Advanced accounts - S.P. Jain and K.L. Narang

5. Advanced accountancy - M.A. Arulanandam and K.S. Raman

6. Advanced accountancy - S.N. Maheshwari and S.K. Maheshwari

Books for Reference :

1. Advanced Accounts – M.C.Shukla and T.S.G

2. Advanced Accounting – T.S.Reddy and A.Murthy

3. Financial Accounting – B.D.Agalwal

Note :

The question should be asked in the ratio of 60% for problem and 40% for Theory.

PART III
III Year

BUSINESS LAWS

UNIT -I Law of contracts: Definition - Elements of Valid contract Classifications - Offer - Acceptance - Communication & revocation of offer and Acceptance - consideration - capacity of Parties - Free consent.

UNIT II Performance of Contract: Modes of discharge of contract - Breach. Remedies for the Breach - Quasi Contracts.

UNIT-III Contract of Agency: Meaning - Creation - Termination - Various modes - Types of Agents - Rights & duties of Agent & Principal.

UNIT-IV Sale of Goods Act, 1930

Contract of sale - Conditions & warranties - Transfer of Property and title to goods - Rights & duties of Seller & buyer - Rights of unpaid seller.

Contract of Indemnity & Guarantee: Features - Rights & Liabilities of Surety.

UNIT-V Consumer Protection Act 1986: Definition - Objectives - Consumer Protection councils - consumer disputes - Redressal - Reasons for slow growth of consumer movement in India - Suggestion for Strengthening.

Books for Study:

1. Elements of Mercantile Law- N.D.Kapoor
2. Business Law - R.S.N. Pillai & Bagawathi.
3. Mercantile Law- M.C. Kuchal
4. Business Law - M.R. Sreenivasan

Books for Reference:

1. Hand Book of Mercantile Law - E. Venkatesan
2. Business Law - Shukla & Saxena
3. Business Law - N.D. Kapoor
4. Business and Industrial Law - M.C. Kuchal.

INCOME TAX LAW AND PRACTICE : I

Unit I

Income Tax Act, 1961 : Definitions : Income : Assessment : Assessment year : previous year : Person : Assessee : Resident but not ordinarily resident : Non resident : Deemed Income : Capital receipts and revenue Receipts : Capital expenditure and Revenue expenditure.

Unit II

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, Charitable trust u/s 11,12 and 13, Political parties u/s 13A.

Unit III

Computation of taxable income : Income from salary : Income from House Property.

Unit IV

Profits and gains from Business or Profession : Depreciation and other deductions.

Unit V

Capital gains : Income from other sources.

Books for Study :

1. Income Tax Law and Practice : B.B.Lal
2. Income Tax Law and Practice : Bhagavathi Prasad
3. Students Guide to Income Tax : Vinod K.Singhania

Books for Reference :

1. Income Tax Law and Practice : H.C. Mehrotra
2. Law and Practice of Income Tax : Dinkar Pagare
3. Income Tax Law and Practice : V.P. Gaur and D.B. Narang

Note : The Questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III
III Year

INTRODUCTION TO MULTIMEDIA AND DTP

Unit I
Introduction

Media and Data Streams - Medium - Main properties of multimedia system. multimedia : Images and Graphics - Basic Concepts - Computer Image processing.

Unit II

Getting started with Photoshop - Photoshop program window - working with files - working with Images - Images - Image size - Image resolution - Editing Images - Color modes - Setting Fore and Background - Making selection - Editing selection.

Unit III

The Painting Tools - Drawing Tools - Retaching tools - layers - layers palette - working with layers - Hiding, showing & Deleting layers - Repositioning layers - Flattening Images - Filters

Unit IV

Corel Draw Basics

Getting Started with Corel Draw - Corel Draw Screen - Property Bar - Handling files - Views - Drawing and selection - Getting familiar with Tool box - Getting started with project - working with objects and shapes - Adding effects to objects - Working with text - text tool - Book cover - Converting Text type.

Unit -V

Formatting Text - Text editor - Working with Images - Images - Importing Images - Re sizing, Rotating, Skewing and cropping Images - Adding Special effects - Exporting Files - Publishing - Changing Page size, Page layout and Background - Page Frame - Inserting, Deleting and Renaming Pages - Rulers.

Books For Study :

1. Multimedia computing, communications & Applications Ralf stein Metz and Klara Nahrstedt - Pearson Education chapter 2 (Pages 9-17), Chapter 4 (Pages 55-80)

2. Comdex - Multimedia and Web Design - Vikas Gupta, Dream Tech Press (Pages 47-264)

ENVIRONMENTAL STUDIES - UNIVERSITY

EXPORT - IMPORT PROCEDURES AND DOCUMENTATION

Unit I

Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights

Unit II

Export procedures - Export an order - Consignment - Receiving an order - Packing and Marketing - Shipping order - Customs formalities.

Unit III

Export documentation - Documentation - Letter of credit - Credit documentation - Insurance documents and other documents.

Unit IV

Import procedures - Importing through Indent house - Obtaining import licenses - Terms used in mentioning prices.

Unit V

Import documentation - Documentation - Documents for Port and Customs Clearance - Insurance documents - Finance document and all other documents.

Books for Study
1. International Marketing - Varshney & B. Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. Rathor and J.S. Rathor

PART III

III year

MULTIMEDIA APPLICATIONS – LAB
(Corel Draw and Photoshop Exercises)

COREL DRAW:

1. Design company Advertisements.

2. Design visiting cards for sales promotion Manager.

3. Design Sales Promotion Pamphlet

4. Design Marriage invitation which contains the text both in English and Tamil.

5. Design a Prospectus for your College.

6. Design a catalogue for a furniture shop.

PHOTOSHOP EXERCISES

7. Design Greetings and for various occasions.

8. Color a given black and white image

9. Apply different filters to the images (Any 10 filters)

10. Create image coloring

11. Design Product wrappers

12. Design Monthly Calendar

13. Design a colorful visiting card.

14. Design a digital banner of standard size 7'x5' x 6'x 4' with text and Photos with suitable effects.

LABOUR LAWS

UNIT I   The Industrial Employment (Standing Orders) Act, 1946.
Introduction - Definitions - Features - Scope and Application of the
Act - Standing Orders: Matters provided - Provisions - Procedure for
certification of Standing Orders - Powers of certifying officers.

UNIT-II   Payment of Wages Act, 1936
Introduction - Objectives - Application - Rules for Payment of wages
- Deductions and Penalty - Maintenance of Registers & Records -
Inspectors: Appointment & Powers - Adjudication of Claims.

UNIT-III   Minimum Wages Act, 1948
Objectives - Definition - Fixation and Revision of Minimum Wages -
Procedure - Advisory Board: Appointment & Powers - Payment of
Minimum Wages - Maintenance of Register & Records - Inspectors:
Appointment & Powers - Contracting out - offences and Penalties.

UNIT IV   Payment of Bonus Act, 1965
Objectives - Application - Defintions - Determination of Bonus -
Bonus linked with production or Productivity - Inspectiors:
Appointment - Offences & Penalties.

UNIT-V   Payment of Gratuity Act 1972.
Objectives - Definitions - Scope - Payment & forfeiture of Gratuity
Exemptions - Nomination - Determination & Recovery of Gratuity -
Offences and Penalties.

The Maternity Benefit Act 1961 : Objectives - Definitions - Scope -
Payment of maternity Benefit - Conditions - Leave & Nursing Breaks
- Offences and Penalties.

BOOKS FOR STUDY
1. Elements of Mercantile Law - N.D. Kapoor.
2. Mercantile Law - M.C. Kuchal
3. Industrial Relations & Labour Legislations - Dr. M.R. Sreenivasan.

BOOKS FOR REFERENCE:
1. Hand books of Mercantile Law - E. Venkatesan
2. Business and Industrial Law - M.C. Kuchal
3. Lectures on Business &Corporate Laws - Dr. G.K. Kapoor

INCOME TAX LAW AND PRACTICE - II

Unit I

Clubbing of Income - Set-off and carry forward of losses - Deductions from gross total income.

Unit II

Assessment of Individual and Hindu undivided family.

Unit III

Assessment of Partnership firms, Association of Persons and joint stock companies.

Unit IV

Return of Income - Submission of return of income - Return of Loss - Belated Return - Revised Return - Procedure for assessment - Self assessment - Reassessment - Best judgment assessment - Ex-Party assessment - Rectification of mistakes - Reopening of assessment.

Unit V

Deduction and Collection of tax at source - Advance payment - Tax refund - Consequences of failure to deduct or pay tax - Tax credit certificate - Tax clearance certificate.

Books for Study:-
1. Income Tax Law and Practice - B.B.Lal
2. Income Tax Law and Practice - Bhagavathi Prasad
3. Students Guide to Income Tax - Vinod K.Singhania

Books for Reference:-
1. Income Tax Law and Practice - H.C.Mehrotra
2. Law and Practice of Income Tax - Dinkar Pagare
3. Income Tax Law and Practice - V.P.Gaur and D.B.Narang

Note: The Questions should be asked in the ratio of 60% for problems and 40% theory.

FUNDAMENTALS OF INTERNET AND WEB TECHNOLOGIES

Unit I

    Computer Networks: Basic of Computer Networks - Topologies of computer Networks - layers in Networking - Types of Networks.

    Basic of Internet : Internet - History of Internet - Internet services - uses of Internet - protocols - web concepts.

Unit II

    HTML : Introduction - SGML - Outline of HTML document - Head Section - Body Section - HTML Forms.

    Java script : Introduction - language elements - objects of Java script - other objects - Arrays.

Unit III

    DHTML & CSS : Introductions - CSS - DHTML Document object model and collections - Event Handling - Filters and transitions - Data binding.

Unit IV

    XML : Introduction - HTML Vs XML - Syntax of XML - XML attributes - XML validation - XML DTD - Building blocks of XML Document - DTD elements - DTD Attributes - DTD Entities - DTD validation - XSL - SXL Transformation - XML Name space - XML schema.

Unit V

    JSP : Introduction - advantage of JSP - Developing First JSP - Components of JSP - Retrieving Data From HTML to JSP - JSP session - cookies.

Books for Study :

1. Internet and web Technologies - Rajkamal - Tata MC - Graw Hill Publishing 2002.

   Chapter -1 (Page 10-25, 31-47).

2. Web Technology - A Developer's Perspective - N.P.Gopalan, J.Akilandeswari, Prentice Hall of India Private limited. Chapters : 1,4,5,7,8,11.

PART IV
III YEAR

VALUE EDUCATION - UNIVERSITY

Part IV
III Year

M.S.OFFICE & TALLY - LAB

UNIT-I Starting Word 2000 - Creating a document - Editing - Saving - Formatting - Creating Table - Printing a document.

UNIT-II Starting Excel 2000 - Editing - Inserting and deleting rows and columns - changing width and height - Formula (Financial formula only)

UNIT-III Power point 2000 - Creating a new presentation - using templates - Slide transition - Slide animation - Power point views.

UNIT-IV Tally - Opening Screen of Tally - Creating Company - Selecting a company - Shutting - Altering a Company.

UNIT-V Creating Groups & Ledger - Alteration - deletion - Voucher entry - Payment - Receipt - Journal - Contra Voucher - Alteration - Deletion - Simple Problems.

COMMERCE PRACTICAL

List of Practilcals

Filling up of Money order form - Telegram form, Layout of business letter, Blue print of an office, Filling of papers, use of common office machine, Designing of forms for office purpose Preparation of Vouchers, Invoice and Cash receipts - Telephone Etiquette - Handling of Visitors.

Format of Joint Stock Company Balance sheet, Model of a partnership deed, Format of Profit and Loss appropriate account, Debit note and Credit note, Statement of affairs of an insolvent.

Cost sheet Specimen of Stock Sheet/Register, Payroll/Wage Sheet, Form of Bin and Time Card, Filling of material order and material requisition, Issue register.

Chart of an Organization Structure.

Filling up of an account opening form, Knowledge of various forms used in day-to-day banking - Cheque - Pay-in-slip - Withdrawal form - Transfer form - Draft, Form of Bill of exchange and Promissory note, Fixed Deposit Receipt, Safe Custody Receipt, Form of letter of Credit, Currencies of different Countries, ATM, Debit and Credit Card.

Collection of different types of advertisement, Preparation of advertisement copy, analyzing brand names - Publishing the products in the market.

Filling up of Equity share application and mutual fund form, Share, Mutural fund and Bond certificates.
Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, Filling up of Proxy form.

Filling up of Income tax returns, Sales tax forms, Applying for income tax refund.

Note: Students have to submit a practical note book consisting of the specimen format of all the above document mentioned in the syllabus.

TRANSITORY PROVISION

A Transitory provision of three years has been given for the benefit of the students who come under the old syllabus.

INFROMATION TECHNOLOGY

Unit I

Introduction of Computers - Generation of computers - Size of computers - Super Computer - Mainframes - Mini computers - Work stations - Micro computers - Components of Computer - Block diagram.

Unit II

Input devices - Magnetic Ink Character Recognition (MICR) - Optical Character Reading (OCR) - Optical Mark Recognition (OMR) - Output devices - Printers - Storage devices - Floppy - Magnetic disc - Optical laser disks - Tape drives - System memory - RAM - ROM - PROM - EPROM.

Unit III

Operating System - Meaning - Functions - Popular operating systems - Steps in Programming - Flow chart - Meaning - Uses and Symbols - Simple flow diagrams.

Unit IV

Computer Networks - Network topologies - Star - Ring - Bus - LAN - MAN - WAN - SAN - Client Server - Peer-to-Peer - Wireless Networks - Information super Highway Internet - Meaning - uses - URL - E-mail - World Wide Web - TCP/IP, File transfer Protocol, Telnet, Network news.

Unit V

Programming Languages - Programming languages used today - Visual programming - Object Oriented programming - Internet programming - HTML - XML - VRML - Java - ActiveX - Uses.

Books for Study :

1. Computers & Information Technology - V.K.Kapoor.
2. Fundamentals of Information Technology - Alexis Leon & Mathew Leon
3. Introduction to Information Technology - ITL ESL.

Books for Reference :

1. Computer Information Technology - Y.P.Puri and Vipin Puri
2. Computer Fundamentals - Concepts, Systems and Applications - P.K.Sinha
3. Introduction to Information System - James O' Brien.

MULTIMEDIA APPLICATION – LAB

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2. Design visiting cards for sales promotion manager
3. Design sales promotion pamphlet
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8. Color a given black and white image
9. Apply different filters to the images (Any 10 filters)
10. Create image cloning
11. Design product Wrappers
12. Design Monthly Calendar
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14. Design a digital banner of standard size as 7' x 5' or 6' x 4' with text and photos with Suitable effects.