ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN

(AUTONOMOUS)

(Accredited with B++ by NAAC)

(Affiliated to Mother Teresa Women's University, Kodaikanal)

PALANI.

SYLLABUS FOR
BACHELOR OF COMMERCE
(Computer Applications)

UNDER

CHOICE BASED CREDIT SYSTEM

For 2011 Entrants

ARULMIGU PALANIANDAVAR ARTS COLLEGE FOR WOMEN, PALANI
PG AND RESEARCH DEPARTMENT OF COMMERCE
COURSE STRUCTURE FOR THE PROGRAMME UNDER CBCS
B.COM (CA)
(for those who joined in July 2011)

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
I	**Part – I**	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core – I	Financial Accounting – I		5	5	25	75	100
	Core – II	Office Automation - Lab		5	2	40	60	100
	Allied - I	Business Application Software-Theory		5	5	25	75	100
	Part – IV							
	Skill Based	Communicative English		2	2	25	75	100
	Value Education	Yoga Theory		1	-	-	-	-
		Total		**30**	**20**			**600**
II	**Part – I**	Tamil		6	3	25	75	100
	Part – II	English		6	3	25	75	100
	Part – III							
	Core – I	Financial Accounting – II		5	5	25	75	100
	Core – II	Web Designing - Lab		5	2	40	60	100
	Allied - I	Programming in C - Theory		3	3	25	75	100
		- Lab		2	2	40	60	100
	Part – IV							
	Skill Based	Marketing		2	2	25	75	100
	Value Education	Yoga Practical		1	2	25	75	100
		Total		**30**	**22**			**800**

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
III	**Part – III**							
	Core - I	Cost Accounting		6	4	25	75	100
	Core – II	Business Statistics		6	4	25	75	100
	Core – III	Banking Theory Law and Practice		5	3	25	75	100
	Core – IV	Tally - Lab		4	3	40	60	100
	Allied - I	Object oriented Programming with						
		C++ – Theory		3	3	25	75	100
		– Lab		2	2	40	60	100
	Part – IV							
	Skill Based	Entrepreneurship Development		2	2	25	75	100
	Non-Major Elective - I	Practical Banking		2	2	25	75	100
		Total		**30**	**23**			**800**
IV	**Part – III**							
	Core - I	Advanced Accounting		6	5	25	75	100
	Core – II	Business Mathematics		6	5	25	75	100
	Core – III	Business Management		6	3	25	75	100
	Core – IV	Visual Basic - Lab		5	3	40	60	100
	Allied - I	Relational Database Management						
		System - Theory		3	3	25	75	100
		- Lab		2	2	40	60	100
	Part – IV							
	Skill Based	Basics of Consumerism		2	2	25	75	100
	Part – V	Extension Activities		-	1	-	-	-
		On-the-job-training		-	-	-	-	-
		Total		**30**	**24**			**700**

SEMESTER		SUBJECTS	CODE	TEACHING HRS/WEEK	CREDIT	MARKS		
						INTERNAL	EXTERNAL	TOTAL
V	**Part – III**							
	Core - I	Income Tax Law and Practice – I		6	5	25	75	100
	Core – II	Corporate Accounting – I		6	5	25	75	100
	Core – III	Company Law		6	3	25	75	100
	Elective - I	E-Commerce		5	5	25	75	100
	Elective - II	Multimedia - Theory		3	3	25	75	100
		Multimedia - Lab		2	2	40	60	100
	Part – IV							
	Skill Based	Career Guidance		2	2	25	75	100
	Part – V	On-the-job-training - Viva voce		-	2	80	20	100
		Total		**30**	**27**			**800**
VI	**Part – III**							
	Core - I	Income Tax Law and Practice – II		7	5	25	75	100
	Core – II	Management Accounting		6	4	25	75	100
	Core – III	Corporate Accounting – II		6	4	25	75	100
	Elective - III	Project		5	5	80	20	100
	Part – IV							
	Non-Major Elective- II	Basics of Consumerism		2	2	25	75	100
	Value Education	Environmental Studies		2	2	25	75	100
	Skill Based	Stock Market Practices		2	2	25	75	100
		Total		**30**	**24**			**700**

Total Marks   :   4400

Total Credits   :   140

1. OBJECTIVES

➢ To impart knowledge in various Branches of Commerce like Banking, Insurance, Marketing, Auditing and Communication.

➢ To encourage the students to become professionals like Chartered Accountants, Cost Accountants, Company Secretaries and Business Executives.

➢ To introduce more computers related papers to face the competitive world.

➢ To equip the students with advanced computer technologies.

➢ To prepare the students to appear for competitive examinations.

➢ To enhance managerial skills for self-employment.

2. ELIGIBILITY FOR ADMISSION

➢ Candidate should have passed the Higher Secondary Examination conducted by the Board of Higher Secondary Examination, Govt. of Tamil Nadu or any other Examination accepted by the Syndicate as equivalent there to with the following subjects:

➢ Accountancy and Commerce

3. DURATION OF THE COURSE

The students will undergo the prescribed course of study for a period of not less than three academic years (Six semesters).

4. MEDIUM OF THE INSTRUCTION : English

5. SUBJECT OF THE STUDY : **As given in Appendix A**

6. SCHEME OF THE EXAMINATION :**As given in Appendix A**

7. ELIGIBILITY OF DEGREE

- ➢ Candidates will be eligible if they complete the course with the required credits and pass in the prescribed examinations.
- ➢ The candidate requires 75% of attendance to attend the semester exam.

- ➢ Three internal exams will be conducted and best of two will be considered for the internal mark consolidation.
- ➢ The candidate can select three electives / a project. It was resolved to have two electives and one project work.. Two electives have to be studied in the fifth semester and project work is to be completed in the sixth semester.
- ➢ One month Summer Placement and practical training is compulsory for successful completion of the B.Com(CA) course. The practical training is essential to expose the students to the real life work situation and to strengthen the conceptual knowledge gained in the class room. The practical training is to be arranged during the summer vacation after the fourth semester. The training shall be in a banking. financial institution, industrial enterprise or consultancy organization. Every candidate should submit the report at the end of the fifth

semester and Viva-voce examination will be conducted by internal examiner.

➢ Project work is compulsory and the student should select a topic for project work in the sixth semester and submit the report at the end of this semester. The project report shall be valued by an external examiner.

8. EVALUATION

Evaluation of the candidates shall be through both internal and external assessment. The ratio of internal and external assessment should be 25:75.

The break-up internal assessment shall be follows.

1. Test   -   15
2. Assignment   -   5
3. Seminar   -   5

9. PASSING REQUIREMENT

➢ The passing minimum 40 per cent (no internal minimum) in each paper.

➢ To complete the course the students should gain the prescribed credits i.e., 140 credits.

10. PROVISION FOR PROJECT WORK / SUMMER PLACEMENT TRAINING REPORT
Evaluation:

Report   =   80:   Viva-voce =   20

10. SUMMATIVE EXAMINATION

Core   : Three Hours (Maximum Marks: 75)

Part A: 10 x 2 = 20 Marks

     Answer any 10 out of 12

Part B: 5 x 5 = 25 Marks

     Answer any 5 out of 8

Part C: 3 x 10 = 30 Marks

     Answer any 3 out of 5

SEMESTER I
PART III – CORE PAPER I
FINANCIAL ACCOUNTING – I

Sub Code   :   5Hrs/75 Hrs

Credit:5

Objectives :

To enable the learners to
1. Understand the basic concepts of accountancy
2. Acquaint themselves with the various methods of accounting practices.

UNIT I

Meaning – Definition – Objectives – Accounting Concepts and Conventions - Methods of Accounting – Rules of Double Entry System - Journal, Ledger – Posting and Balancing.   **(15Hrs)**

UNIT II

Subsidiary Books – Cash Book, Petty Cash Book- Bank Reconciliation Statement.

(15Hrs)

UNIT III

Trial Balance – Meaning – Objectives - Reasons for Preparation of Trial Balance – Rectification of Errors.   **(15Hrs)**

UNIT IV

Final accounts of Sole Trading Concerns – Adjustments – Closing stock, outstanding expenses,prepaid expenses, Accrued income, income received in advance, depreciation, interest on drawings, bad debts, loss of stock by accident,fire etc., - Provision for Doubtful Debts – Provision for Discount on Debtors and Creditors.

(15Hrs)

UNIT V

Depreciation –Meaning –Definition- Different Methods of Providing Depreciation – Straight Line, Diminishing Balance, Annuity, Sinking Fund and Insurance Policy method.

(15Hrs)

TEXT BOOK

1. Financial Accounting   - T.S.Reddy, &A.Murthy
                                  MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Principlesof
        Accountancy   -K.L.Nagarajan,N.Vinayakam,P.L.Mani,
                            EurasicPublising House ltd, New Delhi
2. Advanced Accountancy   -R.S.N Pillai and Bagavathi,
KonarkPulishersPvtLtd,New Delhi.
3. Advanced Accountancy   -S.P Jain , K.L Narang,
                                KalyaniPublishers,Delhi

PART III – CORE PAPER II
OFFICE AUTOMATION - Lab

Sub Code :   **5 Hrs/75 Hrs**

                                                           Credit: 2

Objectives:

   To train the students in creation of documents in word and excel and power point presentation

LIST OF PROGRAMS

MS-Word

1. Formatting the Text
2. Macro Creation
3. Table Creation
4. Mail Merge

MS-PowerPoint

5. Scenery Creation
6. Creating Presentation using Wizard
7. Slide show on College Courses
8. Creating Charts using PowerPoint

MS-Excel

9. Employee Payroll
10. Inventory Control
11. Chart Creation using Excel

MS-Access

12. Students Mark list
13. Employee Payroll
14. Form Creation

SEMESTER I
PAPER III - Allied
BUSINESS APPLICATION SOFTWARE

Sub Code   :   **5 Hrs/75 Hrs**
                                                                Credit: 5

Objectives

To expose the students the applications of computer in business

UNIT I

Introduction to computers – Introduction to windows – Desktop and Taskbar icons –Startup menu options – Creation of files and folders – Running applications – Shortcut creations for applications – Desktop properties..   **(15 Hrs)**

UNIT II

Introduction to word – editing a document – move and copy text – formatting text and paragraph – finding and replacing text-spelling and grammar checking Using tabs-enhancing documents-columns, tables and other features – using graphics, templates and wizards – using mail merge – misc. features of word.   **(15 Hrs)**

UNIT III

Introduction to worksheet and excel-getting started with excel-editing cells and using commands and functions – moving and copying inserting and deleting rows and columns – formatting a worksheet-printing the worksheet-creating charts-using date and time – naming ranges and using simple statistical and mathematical functions – additional formatting commands and drawing toolbars – Misc. commands and functions.

(15 Hrs)

UNIT IV

Access-databases and tables-creating tables for storing data – relationship between tables – selection with queries – building user interface with forms – displaying data with reports.   **(15 Hrs)**

UNIT V

Introduction to power point – creating a presentations – different views in PowerPoint – running a slide show – animation and sound – importing objects from other applications – automating your presentations – printing your presentations – modifying and integrating presentations. **(15 Hrs)**

TEXT BOOK

1. MS Office   : C. NellaiKannan

            Nels Publications

BOOKS FOR REFERENCE

1. PC Software for Windows
       made simple : R.K. Taxalli

2. Learn Microsoft Office 97 : Russell A. Stultz.
          BPB Publications, New Delhi

SEMESTER – I
PAPER IV – VALUE EDUCATION
தாள்I - மதிப்புக்கல்வி

Sub Code: **1 Hr/15 Hrs**

UNIT I

அடிப்படைமதிப்பு : கருத்துக்கள் - மதிப்புக்கல்விக்கானதேவை—மனிதனின் குணநலமேம்பாடு (Human Values Upliftment)

UNIT II

தனிமனிதஒழுக்கம் - தன்னம்பிக்கை—தன்முனைப்பு—மன்னிக்கும் பண்பு—அமைதி - பரஸ்பரபுன்முறுவல் - மூத்தோருக்குமரியாதை—உண்மை—தைரியம் - அகங்காரமற்றஆளுமைத்திறன்.

UNIT III

தமிழ் இலக்கியத்தில் மதிப்பு

ஆத்திச் சூடி (1-25) —கொன்றைவேந்தன் (1-25) - உலகநீதி (1-20) —திருக்குறள் (அறன் வலியுறுத்தல்,பண்புடைமைஅதிகாரங்கள் மட்டும்).

UNIT IV

உண்மையின் தத்துவம் - கவலைநீக்குதல் - நட்பின் உயர்வு—ஆசைகளைசீரமைத்தல் - கோபத்தைகட்டுப்படுத்தல்.

SEMESTER II
PART III – CORE PAPER I
FINANCIAL ACCOUNTING – II

Sub Code   :   **5Hrs/75Hrs**
                                                    Credit:5

Objectives:

   To enable the learners to acquaint themselves with the various methods of accounting practices.

UNIT I

Bills of Exchange – Definition- Features – advantages - Trade and Accommodation bills – Discounting of Bills– Dishonour a bills - Renewals – Retiring of Bills - Insolvency of Acceptor.   **(15Hrs)**

UNIT II

Hire Purchase System – Definition – Features – Accounting Treatment - Calculation of Interest – Default and Repossession - Installment Purchase System – Meaning – Difference between Hire Purchase and Installment System –Accounting Treatment.   **(15Hrs)**

UNIT III

Royalty **-** Meaning – Explanation of technical terms – Accounting Treatment – Methods of Recoupment. **(Excluding Sub-Lease)**   **(15Hrs)**

UNIT IV

Branch Accounting - Meaning – Objectives – Types –Accounting treatment – Dependent and Independent Branches   **(ExcludingStock and Debtors System)**. Departmental Accounts – Meaning –Need – Advantages – Difference between Department and Branch accounts – Accounting Treatment.   **(15Hrs)**

UNIT V

Accounts for Non-Trading Concerns –Items Peculiar to Non-trading Concerns-Preparation of Income and Expenditure account and Balance Sheet.   **(15Hrs)**

TEXT BOOK

1. Financial Accounting   :T.S.Reddy andA. Murthy
                                 MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accountancy   :S.P Jain and K.L.Narang
                                 KalyaniPublishers,Delhi.
2. Advanced Accountancy   :R.S.NPillai and Bagavathi
                                 KonarkPublishers ,Delhi.
3. Principles of Accountancy :K.L.Nagarajan, N.Vinayakam&P.L.Mani.
                                 EurasicPublising House Ltd, New Delhi

SEMESTER - II
PART III – Core II
WEBDESIGNING – Lab

Sub Code   :   **5 Hrs/75 Hrs**
                                                          Credit: 2

Objectives:
    To impart practical knowledge on web designing

LIST OF PROGRAMS

1. Scroll Image

2. Create application form using Radio buttons and Check boxes

3. Create a Table to display student consolidated internal marks

4. Resume preparation

5. Link two pages

6. Include AVI files using frames

7. Create a Home page for our College

8. Create a website for a department using CSS

9. Display employee details using XML

10. Cascading pages using XML

Sub Code   :   **3Hrs / 45 Hrs**

Credit : 3

Objective :

 To impart a basic knowledge of C language and its application.

UNIT I

 History of C – Importance of C – Basic Structure of C Programs – Constants – Variables – Data types.   **(9 Hrs)**

UNIT II

 Operators and Expressions – Decision making and looping.   **(9 Hrs)**

UNIT III

Arrays: Introduction – One dimentional array – Two dimensional array –
    Multi-dimensional array.
Strings: Introduction – Declaration and Initializing string variables – String-

handling functions: strcat( ), strcmp( ), strcpy( ), strlen( ).

(9 Hrs)

UNIT IV

 Functions: Definition – Function Declaration – Category of Function – Recursion.

 Structures: Defining a structure – Declaring a structure variables – Accessing structure members – structure initialization.   **(9 Hrs)**

UNIT V

 Pointers: Understanding pointers – Accessing the address of a variable – Declaring pointer variables – Initialization of pointer variables.

 File: Opening a file – Closing a file – I/O operations on files.   **(9 Hrs)**

TEXT BOOK

 1. Programming in ANSI C   -   E.Balagurusamy, Tata McGraw Hill,New Delhi

SEMESTER II
Part III – Core II
PROGRAMMING IN C

Sub Code   :   **2Hrs / 30 Hrs**
Credit : 2

Objectives:
　　　To impact training in writing programmes using Clanguage

LIST OF PROGRAMS

1. Simple Interest

2. Compound Interest

3. Biggest among three numbers

4. Finding the factorial value of given number

5. Prime number checking

6. Fibonacci series

7. Day order using switch case

8. Sum of digits

9. Armstrong number checking

10. Searching an element

11. Addition of two matrices

12. String handling functions

13. Arithmetic operations using function

14. Structure using student mark list

15. Swapping using pointers

SEMESTER II
PART IV – Skill Based
MARKETING

Sub Code   :   **2hrs / 30 hrs**

                                                               Credit : 2

Objectives

To enable the students to understand the concept of modern marketing and to make them aware of marketing strategies for decision making.

UNIT I

Meaning – Definition – Importance – Classification – Marketing and Selling.

(6Hrs)

UNIT II

Modern Marketing – Importance – Features of Modern Marketing – Functions.

(6Hrs)

UNIT III

Branding – Meaning – Reasons – Types – Advantages – Labelling – Functions – Advantages.   **(6Hrs)**

UNIT IV

Packaging – Meaning – Functions – Kinds of Materials used for packaging – Kinds of Packaging.   **(6Hrs)**

UNIT V

Advertising – Meaning – Objectives – Functions – Advantages – Objections – Kinds of Medias– Is advertisement a waste – Advantages of Advertising – Advertisement copy – Qualities of advertisement copy – Drafting an advertisement copy - E-Marketing.

(6Hrs)

TEXT BOOK

1. Modern Marketing
   Principles & Practice   : R.S.N Pillai&Bagavathi
                                    Sultan Chand & Sons, New Delhi.

BOOKS FOR REFERENCE

1. Marketing   :J.Jayasankar
                                    Margham Publication, Chennai.
2. Marketing   :Dr.N.Rajan Nair &Sanjith, R.Nair
                                    Sultan Chand & Sons, New Delhi.

PAPER IV – VALUE EDUCATION

<div align="center">தாள்II   -   யோகமும் தியானமும;</div>

Sub Code: **1 Hr/15 Hrs**
                                                                              Credit:2

UNIT I

உடற்பயிற்சிமுறைகள் : கைப்பயிற்சி—கால் பயிற்சி—கண் மற்றும் மூச்சுப்பயிற்சி.

UNIT II

யோகம் - இலக்கணம் - சூர்யநமஸ்காரம் - பிராணயாமம்.

UNIT III

பெண்களுக்கானயோகப் பயிற்சி:

பத்மாசனம் - வஜ்ராசனம் - சக்ராசனம் - மயூராசனம் - விருச்சாசனம் -
யோகமுத்திரை—பச்சிமோத்தாசனம் - உஷ்டிராசனம் - சலபாசனம்.

UNIT IV

தியானம்:

தியானமுறைகள் - தியானபடிநிலைகள் - செயல்முறைகள் அதன் முக்கியத்துவம்.

பார்வை நூல்கள்:

1. ஆரோக்கியவாழ்வு   -   க.சுப்ரமணியம்
2. யோகாசனம்   -   ஆசனஆண்டியப்பன்
3. நீதி நூல்கள்   -   துரை. தண்டபாணி
4. இந்தியசமூகஅமைப்புக்கள் -   அ.க.தாஸ்
5. தெய்வீகப்பாதை   -   ஸ்ரீசத்யசாயிபப்ளிகேசன்ஸ்
6. யோகசிகிச்சை   -   யோகாசார்யாசுந்தரம்
7. மனவளக்கலை   -   யோகிராஜ் வேதாத்ருமகரிஷி
8. அறமும் பண்பாடும்   -   முனைவர்.S.முத்துலெட்சுமி

SEMESTER III
PART III – CORE PAPER I
COST ACCOUNTING

Sub Code: **6 Hrs/90 Hrs**
                                                                Credit:4

Objectives:

    To provide an understanding of the various costing methods and their Suitability.

UNIT I

    Definition of Costing – Importance of Costing – Objects and Advantages – Difference between Cost and Financial Accounts – Installation of Costing System – Analysis and Classification of Costs – Preparation of Cost Sheet. **(18Hrs)**

UNIT II

    Materials: Purchase Procedure – Requisition for Material Control – Issue of Material (Different Methods) – Recording and Controlling of Material – Different Stock Levels, Economic Order Quantity – Perpetual Inventory – Control Over Wastage, Scrap and Spoilage. **(18Hrs)**

UNIT III

    Labour - Methods of Remunerating Labour: Incentive Schemes –Over Time, Idle Time – Control Over Idle Time – Labour Turnover – Meaning and Measurement.

(18Hrs)

UNIT IV

    Accounting of Overheads: Fixed and Variable Overheads – Basis of Charging Overheads – Allocation – Apportionment and Absorption –Primary distribution – Distribution of Service Overhead – Computation of Machine Hour Rate. **(18Hrs)**

UNIT V

    Process costing – Normal loss – Abnormal Loss and Abnormal gains.**(18Hrs)**

Note: 40% Theory and 60% Problems

TEXT BOOK

    1. Cost Accounting   :S.P.Jain&K.L.Narang
                                             Kalyani Publishers, Delhi

BOOKS FOR REFERENCE

1. Practical Costing   :B.S.Khanna, I.M.Pandey, G.K.Ahuja,M.N.Arora,
    S.Chand Publications, New Delhi.
2. Cost Accounting   :Dr.R.Ramachandran&Dr.R.Srinivasan
    Sriram Publications.
3. Cost Accounting   :R.S.N.Pillai&V.Bagavathi
    S.Chand Publications, New Delhi.
4. Cost Accounting   :T.S Reddy & V.M Moorthy
    MarghamPublications,Chennai.

SEMESTER III
PART III – CORE PAPER II
BUSINESS STATISTICS

Sub Code   :   **6 Hrs/90 Hrs**
                                                                     Credit: 4

Objectives:

To provide an exposure to Statistical techniques.

UNIT I

Meaning and Definition of Statistics – Importance – Functions – Limitations – Statistical Survey – Collection of Data - Classification and Tabulation of Data – Sampling and Sample Designs. **(18Hrs)**

UNIT II

Measures of Central value - Mean, Median, Mode ,Geomentric Mean and Harmonic Mean. **(18Hrs)**

UNIT III

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation - Standard Deviation – Skewness. **(18Hrs)**

UNIT IV

Correlation Analysis – Significance – Types of Correlation – Pearson's Co-Efficient of Correlation – Rank Correlation.

Regression Analysis – Regression Equation of X on Y and Regression Equation of Y on X. **(18Hrs)**

UNIT V

Index Numbers – Problems in the Construction of Index numbers – Methods of Constructing Index Numbers – Weighted and UnweightedIndices– Consumer Price Index. **(18 Hrs)**

Note: 20% Theory and 80% Problems

TEXT BOOK

   1. Fundamentals of Statistics   :R.S.N. Pillai&Bagavathi
                                             S.Chand&Co,New Delhi.

BOOKS FOR REFERENCE

   1. Statistical Methods   :S.P.Gupta
                                             Sultan Chand &S ons, New Delhi.
   2. Business Mathematics and
              Statistics   :P.A.Navanitham
                                   Jai Publishers, Trichy
   3. Fundamentals of Statistics   :D.H.Elhance&VeenaElhance
                                           S.Chand& Co, New Delhi.

SEMESTER III
PART III – CORE PAPER III
BANKING THEORY LAW AND PRACTICE

Sub Code   :   **5Hrs/75 Hrs**
                                                            Credit: 3

Objectives:

To enable the learners to be aware of the law and practice governing the day to day operations of commercial banks.

UNIT I

Banking –Meaning - Definition – Classification of Banks – Functions and Services of Commercial Banks – Functions of Central Bank. **(15Hrs)**

UNIT II

Banker and Customer : Meaning – Definition – Relationship – General and Special – Obligation to HonourCheque – Lien – Obligation to Maintain Secrecy of Customer's Account – Right to Charge Compound Interest – Individual Charges.

(15Hrs)

UNIT III

Negotiable Instruments - Cheque – Definition – Features – ChequeVs Bills of Exchange –Material Alteration – Marking – Meaning – Significance. Crossing – Meaning – Definition – Significance of Various Forms of Crossing. Endorsement - Meaning – Kinds – Regularity of Endorsement. **(15Hrs)**

UNIT IV

Paying Banker : Meaning – Precautions before Honouring a Cheque – Circumstances Under Which a Cheque can be Dishonoured – Statutory Protection to a Paying Banker – Payment in Due Course – Holder in Due Course – Rights and Privileges of a Holder in Due Course. Collecting Banker – Meaning – Banker as a Holder for Value – Conversion – Basis of Negligence - Duties of a Collecting Banker.

(15 Hrs)

UNIT V

Recent Developments in the Banking sector - E – Banking : - Anywhere Banking – Internet Banking – Mobile Banking – Telephone Banking – ATM – EFT (Electronic Fund Transfer). **(15Hrs)**

TEXT BOOK

1. Banking Theory Law & Practice   :E.Gordon&K.Natarajan
                                                         Himalaya Publishing House,Mumbai.

BOOKS FOR REFERENCE

1. Banking Theory Law & Practice   :S.M.Sundaram&Varshney
                                                         S.Chand&Sons,New Delhi.
2. Banking Theory Law & Practice   :Dr.Gurusamy
                                                       Vijaya Nicole Imprints (Pvt) Ltd, Chennai

SEMESTER III
PART III– CORE PAPER IV
TALLY - Lab

Sub Code   :   **4Hrs/60Hrs**
                                                                              Credit: 3

Objectives   :

1. To know the basic concepts of Financial Accounting
2. To apply the theory of financial accounting in business with the help of computerized accounting with Tally

UNIT I

Company Creation – Account Group Creation – Ledger: Single, Multiple – Trial Balance. **(12Hrs)**

UNIT II

Accounting Voucher – Purchase, Sales, Payment, Receipt, Journal, Contra, Voucher Type Creation. **(12Hrs)**

UNIT III

Stock Group Creation – Item Creation – Godown – Unit of Measurement – Cost Centre – Cost Categories. **(12Hrs)**

UNIT IV

Inventory Voucher entry – Receipt Note, Delivery Note, Rejection in, Rejection out, Stock Journal. **(12 Hrs)**

UNIT V

Accounting Voucher with inventory details, Trade discount, Cash discount, VAT.

(12Hrs)

TEXT BOOK

1. Tally 9.0   -   Study Material Published by CSC Computer Education, Chennai

SEMESTER III
PART III - Allied I
OBJECT ORIENTED PROGRAMMING WITH C++

Sub Code   :   **3hrs/45hrs**
                                                                Credit : 3
Objectives:
1. To get a Basic knowledge of C++ and its applications
2. To know the uses of Structure, Functions, Inheritance and Pointers.

UNIT I

Principles of OOPS: OOPS Paradigm – Basic Concepts of OOP – Benefits of OOP – Object Oriented Languages – Application of OOP, A Simple C++ Program, Structure of C++ Program. **(9Hrs)**

UNIT II

Introduction to C++: Tokens, Keywords, Identifier, Variables, Operators, Manipulators, Expressions and Control Structure in C++.Functions in C++ - Main Function – Function Prototyping – Call by reference – Function Overloading – Friend and Virtual Functions. **(9Hrs)**

UNIT III

Classes and Objects – Introduction, Specifying a Class, Defining Member Functions, C++ Program with Class, Making an Outside Function Inline, Nesting of Member Functions, Private Member Function, Arrays within a Class, Memory allocation for objects, Static data members, Static Member Functions, Arrays of Objects, Friendly Functions. **(9Hrs)**

UNIT IV

Basic Concepts of constructors and Destructor – Types of Constructors – Operator Overloading; Definition, Overloading Unary Operators – Inheritance – Single Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance. **(9 Hrs)**

UNIT V

Pointer to Objects – this Pointer, Pointer to Derived Classes, Virtual Functions, Pure Virtual Functions.Introduction to Files: Classes for File Stream Operations, Opening and Closing a File, Detecting end-of- File. **(9Hrs)**

TEXT BOOK
1. Object Oriented Programming with C++ : E. Balaguruswamy, Tata
   McGraw Hill, New Delhi.

SEMESTER III
PART III – Allied I
OBJECT ORIENTED PROGRAMMING WITH C++

Sub Code   :   **2hrs / 30 hrs**
                                                                        Credit : 2

Objectives:

LIST OF PROGRAMS

1. Write a C++ program to display the Fibonacci series

2. Write a C++ program to check whether the given number is prime or not

3. Write a C++ program to display the week days using enumerated data type

4. Write a C++ program to check whether the number is present or not in series

5. Write a C++ program to perform function overloading

6. Write a C++ program to display arithmetic operations using inline function

7. Write a C++ program to display the name and address using outside the class definition

8. Write a C++ program to display the student details using array of objects

9. Write a C++ program to display biggest among two numbers using friend function

10. Write a C++ program to perform copy constructor

11. Write a C++ program to perform unary minus operator

12. Write a C++ program to perform single inheritance

SEMESTER - III
PART IV – Skill Based
ENTREPRENEURSHIP DEVELOPMENT

Sub Code   :   **2Hrs/30Hrs**
Credit: 2

UNIT I

Entrepreneurship – Meaning – Importance- Definition – Functions and Qualities of an Entrepreneur. **(6Hrs)**

UNIT II

Steps to be taken to start a business – Licensing – Registration and Local bye laws.

(6Hrs)

UNIT III

Institutional arrangements for entrepreneurship development – DIC, SIPCOT, ITCOT, SIDCO, NSIC, SISI – Institutional finance to Entrepreneurs – TIIC, SIDBI, Commercial Banks. **(6Hrs)**

UNIT IV

Project Report – Meaning – Importance- Format for report – Project appraisal – Market feasibility and Economic feasibility. **(6Hrs)**

UNIT V

Entrepreneurship Development in India – Women Entrepreneurship in India.

(6Hrs)

BOOKS FOR REFERENCE

1. Entrepreneurship : R.V. Badi

2. Entrepreneurship Development :C.B.Gupta&N.R.Srinivasan

3. Dynamics of Entrepreneurship
   Development :Vasanth Desai
   Himalaya Publishing House, New Delhi

SEMESTER - III
PART IV - Non Major Elective I
PRACTICAL BANKING

Sub Code : **2Hrs/30Hrs**
Credit: 2

Objectives:

To enable the learners to become familiar with the various forms used in day to day banking.

UNIT I

Banking – Meaning – Definition - Customer – Banker - Customer relationship - Procedure for opening a bank account.   **(6Hrs)**

UNIT II

Filling up of application form and other formalities - Various forms used in banks – Pay-in-slip – Self Cheque - Cheques – Various types of crossing.

(6Hrs)

UNIT III

Demand Draft – Application form for safe custody of articles – Bank Locker.

(6Hrs)

UNIT IV

Loans and Advances - Various types of loans - Application for various loans.

(6Hrs)

UNIT V

Recent Developments in the Banking sector – E-Banking - ATM - Telebanking – Mobile Banking.   **(6Hrs)**

TEXT BOOK

1. Banking Theory Law and Practice :E.Gordon&K.Natarajan
                                       Himalaya Publishing house,Mumbai
2. Banking Theory Law & Practice   :Dr.Gurusamy
                                       Vijaya Nicole Imprints (Pvt) Ltd, Chennai

SEMESTER IV
PART III – CORE PAPER I
ADVANCED ACCOUNTING

Sub Code   :   **6Hrs/90Hrs**
                                                                 Credit:5

Objectives:
          To enable the learners to acquire knowledge on partnership accounting.

UNIT I

Definition – Legal Requirements – Essential Features – Profit and Loss Appropriation Account – Past Adjustments and Guarantee.   **(18Hrs**)

UNIT II

Admission of a Partner – Profit Sharing Ratios – Revaluation of Assets and Liabilities – Treatment of Goodwill – Adjustment of capital.   **(18Hrs)**

UNIT III

Retirement and Death of a Partner – Treatment of Life joint policy.   **(18Hrs)**

UNIT IV

Dissolution of firms – Insolvency of Partners – Garner Vs Murray Case - All Partners Insolvent – Piece Meal Distribution – Proportionate Capital Method – Maximum Loss Method.   **(18Hrs)**

UNIT V

Amalgamation of Partnership Firms and Sale to a Company.   **(18Hrs)**

TEXT BOOK

1. Financial Accounting   :T.S.Reddy, A.Murhty
                                MarghamPublication,Chennai.

BOOKS FOR REFERENCE

1. Advanced Accounting   :Dr.M.A.Arulanandam&K.S.Raman
                              Himalaya Publications, New Delhi
2. Advanced Accounting   :R.S.N.Pillai&Bhagavathy
                              KonarkPublication,New Delhi
3. Advanced Accountancy   :S.P.Jain and K.L Narang

SEMESTER IV
PART – III - CORE PAPER II
BUSINESS MATHEMATICS

Sub Code: **6Hrs/90Hrs**
Credit: 5

Objectives:

To develop mathematical skill among the learners.

UNIT I

Elements of Set Theory – Definition – Symbols – Roaster Method and Rule Method – Types of Sets – Union & Intersection – Sub-sets – Complement Set – Difference of Two Sets – Family of Sets – Venn Diagrams – Demorgan's Laws.

(18Hrs)

UNIT II

Indices and Surds – Indices, positive, fractional, operation with power fraction – Surds – operation – rationalizing factors. **(18Hrs)**

UNIT III

Interest calculation – Simple interest – Compound interest – Depreciation – Annuities – Types of Annuities – Annuity Certain and Annuity Contingent. **(18Hrs)**

UNIT IV

Matrix - Definition – Types –Addition, Subtraction and Multiplication of Matrix – Scalar multiplication(Simple problems only)–Determinants of order two and three – Cramer's Rule - Solution of a system of Linear equation - Cofactor – Adjoint – Inverse of a matrix. **(18Hrs)**

UNIT V

Interpolation and Extrapolations. **(18Hrs)**

TEXT BOOK

1. Statistics :R.S.N. Pillai&Bagavathi
   S.Chand&Co,New Delhi.
2. Business Mathematics :M.Manokaran&C.Elango
   Paramount Publications,Palani

BOOKS FOR REFERENCE

1. Business Mathematics :D.C.Sanchetti&V.K.Kapoor
   Sultan Chand Sons ,New Delhi

SEMESTER IV
PART III – CORE PAPER III
BUSINESS MANAGEMENT

Sub Code   :   **6 Hrs/90 Hrs**
                                                                      Credit: 3

Objectives:

         To acquaint the learners with the basic principles of management.

UNIT I

Management – Definition – Principles – Importance – Functions – Contributions of F.W Taylor and Henry Fayol – Management Vs Administration.

(18Hrs)

UNIT II

Planning – Definition – Objectives – Elements - Importance – Advantages & Limitations – Kinds – Process.Decision Making – Definition – Characteristics – Importance – Types – Process – Management by objectives. **(18Hrs)**

UNIT III

Organizing – Definition – Principles – Formal & Informal Organisation – Types of Organisation – Factors Affecting Span of Management.Delegation – Authority – Responsibility – Accountability.Centralisation – Decentralisation – Meaning – Advantages and Disadvantages.

(18Hrs)

UNIT IV

Motivation – Definition – Characteristics – Maslow's&Herzberg's theory of motivation – Leadership – Qualities and functions of a leader – Leadership style.

(18Hrs)

UNIT V

Communication – Definition – Nature – Characteristics – Importance – Principles – Barriers to Communication – Overcoming the Barriers. Control - Steps in Controlling – Benefits of Control – Management by Exception (MBE).

(18Hrs)

TEXT BOOK

1. Principles of Management   :T.Ramasamy

Himalaya Publishing House,Mumbai.

BOOKS FOR REFERENCE

1. Principles of Management   :Dr.K.Natarajan, K.P.Ganesan
                                        Himalaya Publishing House,Mumbai.
2. Principles of Management   :Kathiresan&Dr.Radha
                                        Prasanna Publishers, Chennai.

SEMESTER - IV
PART – III CORE PAPER -IV
VISUAL BASIC - Lab

Sub Code: **5hrs / 75 hrs**
                                                         Credit : 3

Objectives:
    To enable the students to develop applications using graphical user interface.

LIST OF PROGRAMS

1. Designing the application Form

2. Authentication Form

3. Design a clock

4. Design a color mixture

5. Picture animation

6. Objective type questions

7. Rich text box

8. Menu Creation

9. Flex grid control

10. Arithmetic operation

11. Students mark list-DAO

12. Employee details-ADO

SEMESTER - IV
PART – III Allied
RELATIONAL DATABASE MANAGEMENT SYSTEM

Sub Code: **3hrs / 45 hrs**
                                                              Credit: 3

Objectives:

1. Basic Knowledge of data Storage
2. Gain the knowledge to design data base
3. Manipulate the data base using queries

UNITI

RDBMS- Introduction-RDBMS Terminology-Primary Key, Foreign Key   and Candidate Key – Database Architecture & Data modeling : Introduction – Conceptual database model, Physical DB Model and Logical DB Model - Relational data structure

(9Hrs)

UNIT II

Entity-Relational Model : Basic Concepts – Design Issues – Mapping Constraints – Keys – Entity-Relationship Diagram – Weak Entity Sets – Extended   E-R Features.

(9Hrs)

UNIT III

Relational Database Design : Pitfalls in Relational-Database Design – Decomposition – Normalization – First Normal Form – Second Normal Form – Third Normal Form – Boyce-Codd Normal Form   **(9Hrs)**

UNIT IV

Data types – Operators – SQL : SQL Commands : CREATE, ALTER AND DROP TABLE – DML Commands : INSERT, DELETE, UPDATE and SELECT – DCL Commands : GRANT, REVOKE, COMMIT and ROLLBACK   **(9 Hrs)**

UNIT V

PL / SQL : Introduction to PL/SQL – Data types – Declaring program data – Data Retrieval : Cursor Basics – Working with Implicit and Explicit Cursors – Exception Handlers : Exception-Handling Concepts & Terminology – Defining, Raising and Handling Exceptions .

Procedures : Calling a Procedures – The Procedure Header – Procedure body Functions : Structure of a Functions – RETURN Data type – Calling a Function – Function body.   **(9Hrs)**

BOOKS FOR REFERENCE

1. Database Management Systems   :Alexis Leon & Mathews Leon
                                    Leon Vikas Publications, Chennai, 2001

2. Database System Concepts   :AbrahamSilberschatz,
                                   Henry F.Korth,S.Sudarshan
                                   Tata McGraw-Hill Companies Inc.
3. Oracle PL/SQL Programming   :Steven Feuerstein &Pribyl
                                   O'REILLY Media

SEMESTER - IV
PART – III Allied
RELATIONAL DATABASE MANAGEMENT SYSTEM - Lab

Sub Code: **2hrs / 30 hrs**
                                                   Credit: 2

Objectives:

To impart knowledge on designing and manipulation of database.

LIST OF PROGRAMS

1. DDL Commands

2. DML commands

3. DCL commands

4. Table operations

5. Numeric Functions

6. Character Functions

7. Group Functions

8. Date Functions

9. Set operations

10. PL/SQL program for simple interest

11. PL/SQL program for finding the highest value

12. PL/SQL program for display the Students mark list using explicit curser.

SEMESTER IV
PART IV – Skill Based
BASICS OF CONSUMERISM

Sub Code   :   **2Hrs/30Hrs**
                                                          Credit: 2

Objectives:

To make the learners understand the rights and responsibilities of theconsumer.

UNIT I

Consumerism –Concept –Need for Consumerism-Role of Consumerism.

(6 Hrs)

UNIT II

Consumerism and business-Utility of consumerism.   **(6 Hrs**)

UNIT III

Consumer Protection- Plight of Indian consumer- (Govt Measures) consumer rights –Responsibilities-Violation of consumer rights.   **(6 Hrs**)

UNIT IV

Consumer Protection Act 1986-Consumer protection council. **(6 Hrs**)

UNIT V

Consumer disputes - Redressal Agencies-Consumer complaints-Remedial Action.

                                   (6 Hrs)

TEXT BOOK

1. Business Environment and Policy   :Francis Cherunilam
                                       Himalaya PublishingHouse,
                                       New Delhi.

BOOKS FOR REFERENCE

1. Modern Marketing   : R.S.N Pillai&Bagavathi
                                 Sultan.Chand& Co

2. Teachers Reference Book
   Published by Civil Supplier
   & Consumer Protection   : Department, Govt of Tamilnadu

SEMESTER V
PART III – CORE PAPER I
INCOME TAX LAW AND PRACTICE - I

Sub Code   :   **6Hrs/90 Hrs**
                                                          Credit: 5

Objectives:

To impart to the students a basic understanding about various heads of income.

UNIT I

Income Tax Act 1961 – Introduction – Definitions – Assessee – Principal Officer – Person – Assessment – Previous Year – Assessment year – Gross Total Income – Taxable Income – Agricultural Income.   **(18Hrs)**

UNIT II

Residential status – Individual, HUF, Joint Stock Company – Scope of Total Income – Income Exempt from Tax(Sec.10**) (Theory only).**   **(18Hrs)**

UNIT III

Computation of Income from salary.   **(18Hrs)**

UNIT IV

Computation of Income from house property and Profits and gains from business or profession.   **(18Hrs**)

UNIT V

Computation of Income from Capital gains and Income from other sources.
                    (18Hrs)

TEXT BOOK
1. Income Tax Law &Practice   :Dr.H.C.Mehrothra
                    SahithyaBhawan Publications, Agra

BOOKS FOR REFERENCE

1. Student's Guide to Income Tax   :Dr.Vinod&Singhania
                    Taxmann's Publications.
2. Income Tax   :Guar &Narang
                    Kalyani Publishers, New Delhi

SEMESTER V
PART – III - CORE PAPER II
CORPORATE ACCOUNTING- I

Sub Code   :   **6Hrs/90Hrs**

                                                                               Credit: 5

Objectives:

To enable the learners to acquire knowledge in corporate accounting

UNIT I

Joint Stock Company – Kinds of Shares – Accounting Procedure for Issue of Shares at Par, at Discount, and at Premium – Pro-rata allotment-Calls in Advance – Calls in Arrears – Forfeiture and Re-issue of Shares.   **(18Hrs)**

UNIT II

Preference Shares –Issue and Redemption.   **(18Hrs)**

UNIT III

Debentures – Issue and Redemption.**(Excluding Own Debentures)** **(18Hrs)**

UNIT IV

 Profit Prior to Incorporation – Underwriting.   **(18Hrs)**

UNIT V

Final Accounts – Preparation and Presentation according to the requirements of Schedule IV Part I and II.   **(18Hrs)**

TEXT BOOK
1. Corporate Accounting   :T.S.Reddy, A.Murthy
                               MargahamPublication,Chennai

BOOKS FOR REFERENCE

1. Advanced Accountancy   :S.P Jain &K.L.Narang
                             KalyaniPublishers , New Delhi.
2. Advanced Accountancy   :Dr.M.A.Arulanandam&K.S.Raman
                             Himalaya Publishing House,Mumbai.

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3. Advanced Accountancy   :R.S.N.Pillai&Bhagavathy
                              S.Chand Publications, New Delhi.

SEMESTER V
PART III – CORE PAPER III
COMPANY LAW

Sub Code   :   **6Hrs/90Hrs**
                                                    Credit:3

Objectives:

To impart basic knowledge about formation and function of joint stock companies.

UNIT I

Company – Meaning – Definition – Characteristics – Difference between Company and Partnership – Kinds of Companies. **(18Hrs)**

UNIT II

Formation of Companies – Incorporation of Company – Documents to be filed with the Registrar – Certificate of Incorporation – Commencement of Business – Promoter – Meaning – Functions - Pre-incorporation Contracts. **(18Hrs)**

UNIT III

Memorandum of Association – Clauses– Alteration of Memorandum – Doctrine of ultravires. **(18Hrs)**

UNIT IV

Articles of Association – Contents– Alteration of Articles of Association – Doctrine of Indoor Management. **(18Hrs)**

UNIT V

Raising of Capital – Prospectus – Contents– Mis-statements in Prospectus – Statement-in-lieu of Prospectus.

Share Capital – Kinds of Share Capital – Alteration of Capital – Reduction of Capital – Further issue of Capital – Reorganisation of Share Capital. **(18Hrs)**

TEXT BOOK
1. Elements of Company Law :N.D.Kapoor
   Sultan Chand &Sons, New Delhi.
BOOKS FOR REFERENCE:
1. A Text book of Company Law :P.P.S Gogna
   S.Chand CoLtd , Delhi.
2. Company Law & Secretarial Practice :Acharya&Govekar
   Himalya Publishing House,
   New Delhi.

SEMESTER V
PART III – Elective I
E – COMMERCE

Sub Code   :   **5Hrs/75Hrs**
                                                                Credit:5

Objectives:
        To enable the students to understand the technology of E-Commerce for
    Business Applications

UNIT I

E-Commerce -Framework Classification of E-Commerce-Anatomy of E-Commerce Applications-Components of the I –Way – Network Access Equipment – Internet Terminology. **(15Hrs)**

UNIT II

Electronic Data Interchange- Benefits – EDI Legal, Security& Privacy Issues – EDI software Implementation – Value added networks – InternalInformation Systems-Work flow atomization and Co-ordination – Customization and Internal Commerce.

(15Hrs)

UNIT III

Network security Firewalls – Client Server Network Security – Emerging client server security threats – Firewalls and Network security – Data and message security – Encrypted documents and electronic mail- Hypertext Publishing – technology behind the web**.** **(15Hrs)**

UNIT IV

Consumer Oriented Electronic Commerce: Consumer Oriented Application-Mercantile Process Models –Mercantile Models From the Consumers Perspectives – Mercantile Models from the Merchant Perspective**.** **(15Hrs)**

UNIT V

Electronic Payment Systems- Types –Digital Token Based Electronic Payment System- Smart Cards&Credit Card Electronic Payment Systems- Risk –Designing electronic Payment System**.** **(15Hrs)**

TEXT BOOK

1. E-Commerce :C.S.Rayadu
   Himalaya Publishing House, New Delhi.
2. Electronic Commerce :Bharat Bhasker
   Tata McGraw Hill Publishing Co. Ltd.,New Delhi

SEMESTER – V
PAPER III – Elective II
MULTIMEDIA

Sub Code: **3 Hrs / 45 hrs**
                                                                 Credits : 3

Objectives

      To initiate an idea about Multimedia Text Animation, Audio & Video Clip making and Multimedia presentation.

UNIT I

Definition – Multimedia Hardware – Multimedia software – Multimedia applications – Multimedia Environments – Multimedia PC.　　　**(9 Hrs)**

UNIT II

Text: Entering Text – Positioning – Sizing – Editing – Fonts – Shadowing – Cloning – Building, Image & Graphics: Backdrops – Positioning, Capturing and Converting Graphics – Computing Bitmaps, Controlling Palettes,Analog Video – Digital Audio – Music – Animation – Operating Systems Support for Multimedia – CD ROM format.　　　**(9 Hrs)**

UNIT III

Digital Audio Representing and Processing: Digital Representation of Sound – Speech Recognition and Synthesis – CD audio clip making.　　　**(9 Hrs)**

UNIT IV

Digital Video and Image Compression: Video Compression Technology –Various File Storage Digital Recording.　　　**(9 Hrs)**

UNIT V

File Standard for Internet: SGML, HTML, XML – Voicemail – Video Teleconferencing – Multimedia Presentation and Authoring: Design Paradigms and User Interfaces.　　　**(9 Hrs)**

TEXT BOOKS

1. Simon J.Gibbs, DionyisC.Tsichritztz "Multimedia Programming", Addition Wesley, 1995.

2. John F.Loegel Buford, "Multimedia Systems", Addition Wesley, 1994.

Sub Code: **2 Hrs / 30 hrs**

                                                              Credit : 2

Objective:

To impart knowledge on the various components of multimedia and provide practical training.

LIST OF PROGRAMS

Photoshop

1. Greeting card creation

2. Visiting card creation

3. Invitation creation

4. Applying colors to black and white image

Flash

1. Motion Tweening

2. Shape Tweening

3. Transform Object

4. Masking

5. Guideline Layer

6. Text Animation

SEMESTER – V
PAPER IV – Skill Based
CAREER GUIDANCE

Sub Code: **2 Hrs/30 Hrs**
                                                           Credit:2

Objectives

To equip the students to meet the challenges in the competitive examinations as well as fair well in their career.

UNIT I: 1 Hr

   i. General knowledge and Current Affairs
   ii. General Awareness
   iii. Numerical Ability
   iv. Reasoning Ability
   v. Skill in English Language
   vi. Pedagogy
   vii. Writing Applications
   viii. Designing a Resume

UNIT II : 1 Hr

   i. E-Mail and Internet Accession
   ii. Facing an Interview
   iii. Group Discussion
   iv. Body Language
   v. Public Speech
   vi. Professional Ethics

Duration of the External Examination :   **3Hrs**

Evaluation   **:**   **External 75 marks**

TEXT BOOK

1. Career Guidance   : Dr. G.Themozhi& Mrs. P.Selvi
                       New CenturyBook House PvtLtd,Tamilnadu.

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SEMESTER – VI
PART III – CORE PAPER I
INCOME TAX LAW AND PRACTICE – II

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Sub Code   :   **7 Hrs/105 Hrs**
                                                          Credit: 5

Objectives:

To impart basic knowledge of assessment of firms, companies and individuals.

UNIT I

Clubbing of income - Set-off and Carry forward of Losses: Set-off of losses – Carry forward and set-off of losses – Order of set-off.   **(21Hrs)**

UNIT II

Computation of Individual's total income – Deductions in the computation of total income – Assessment of Individuals.   **(21Hrs)**

UNIT III

Assessment of Hindu Undivided Family – Assessment of Partnership Firms – Assessment of Joint stock companies.   **(21Hrs)**

UNIT IV

Income Tax Authorities – General Powers of CBDT – Director/Chief Commissioner of Income Tax –Assessing Officer.   **(21Hrs)**

UNIT V

Procedure for Assessment - Types of Assessment – Permanent Account Number (PAN).   **(21Hrs)**

TEXT BOOK

1. Income TaxLaw &Accounts   :Dr.H.C.Mehrothra
                                SahithyaBhawan Publications, Agra

REFERENCE BOOK

1. Income Tax Law and Practice :V.P.Gaur and D.B.Narang
                                Kalyani Publishers, New Delhi.
2. Student's Guide to Income Tax :Dr.Vinod&Singhania
                                Taxmann's Publications.

Sub Code   :   **6 Hrs/90 Hrs**
                                                             Credit: 4

Objectives:

   To acquaint the students with the conceptual frame work of management accounting

UNIT I

Management Accounting – Meaning - Definition – Objectives – Relationship between cost, financial and Management Accounting. **(18Hrs)**

UNIT II

Financial statement Analysis and Interpretation: Accounting ratio, their significance, utility and limitations, Analysis for liquidity, profitability and solvency.

(18Hrs)

UNIT III

Fund Flow and Cash Flow Analysis – Forecasting of Fund requirements. **(18Hrs)**

UNIT IV

Standard Costing and Variance Analysis (Material and Labour only). Marginal costing – Meaning - Objectives – Advantages and limitations – Break Even Analysis – Applications of Marginal costing. **(18Hrs)**

UNIT V

Budgetary Control –Meaning – Definition – Objectives - Advantages – Limitations – Steps in the installation – Types of Budgets – Cash,Flexible, Production, Purchase and Sales. **(18Hrs)**

TEXT BOOK

    1. Management Accounting   : Ramachandran and Srinivasan
                                               SriramPublications,Trichy.

BOOKS FOR REFERENCE:
    1. Cost accounting   :S.P.Jain&K.L.Narang
                                          Kalyani Publishers, Delhi.
    2. Management Accounting   :R.S.N Pillai&Bhagavathi
                                          S.Chand&Co,Delhi.
    3. Management Accounting   :S.N Maheswari

Sultan & Sons, New Delhi.

SEMESTER VI
PART III – CORE PAPER III
CORPORATE ACCOUNTING II

Sub Code   :   **6 Hrs/90 Hrs**
                                                              Credit: 4

Objectives:
      To enable the learners to acquire knowledge in corporate accounting

UNIT I

Valuation of Shares and Goodwill. **(18Hrs)**

UNIT II

Amalgamation, Absorption, Reconstruction (external) of Joint Stock Companies. (Excluding Amalgamation in the nature of merger, Inter- company transactions and Holdings) **(18Hrs)**

UNIT III

Alteration of share capital and Internal reconstruction. **(18Hrs)**

UNIT IV

Liquidation of Companies – Meaning – Modes – Order of Payment – Secured Creditors – Preferential Creditors - Statement of Affairs – Deficiency / Surplus Account – liquidators final statement of accounts(excluding receiver for debenture holders and 'B' list of Contributories). **(18Hrs)**

UNIT V

Holding Companies – Meaning – Definition – Preparation of Consolidated Balance Sheet- treatment of unrealized profits- Revaluation of Assets and Liabilities – issue of bonus shares. **(18Hrs)**

TEXT BOOK
1. Corporate Accounting :T.S.Reddy,A.Murthy
   MarghamPublication,Chennai.

BOOKS FOR REFERENCE
1. Advanced Accounting :S.P.Jain andK.L Narang,
   KalyaniPublishers ,New Delhi.
2. Advanced Accounting :Dr.M.A.Arulanandam&K.S.Raman
   Himalaya Publishing House,Mumbai.
3. Advanced Accounting :R.S.N. Pillai&Bhagavathy
   S.Chand& Co Ltd, Delhi.

SEMESTER VI
PART III - Elective III
PROJECT

Sub Code: **5Hrs/ 75Hrs**
                                                                         Credit:5

SEMESTER VI
PART IV - Non Major Elective II
BASICS OF CONSUMERISM

Sub Code   :   **2 Hrs/ 30 Hrs**
                                                                     Credit: 2

 Objectives:

To make the learners understand the rights and responsibilities of the consumer.

UNIT I

Consumerism – Concept – Need for Consumerism - Role of Consumerism.

(6 Hrs)

UNIT II

Consumerism and business - Utility of consumerism.   **(6 Hrs**)

UNIT III

Consumer Protection- Plight of Indian consumer- (Govt Measures) consumer rights –Responsibilities-Violation of consumer rights.   **(6 Hrs**)

UNIT IV

Consumer Protection Act 1986 - Consumer protection council.   **(6 Hrs**)

UNIT V

Consumer disputes - Redressal Agencies-Consumer complaints-Remedial Action.

(6 Hrs)

TEXT BOOK:

1. Business Environment and
            Policy   :FrancisCherunilam
                                       Himalaya Publishing House,New Delhi.

REFERENCE BOOK:

1. Modern Marketing   :R.S.N Pillai&Bagavathi ,

                                   S.Chand&Co

2. Teachers Reference Book
   Published by Civil Supplier

& Consumer Protection   : Department, Govt. of TamilNadu

SEMESTER VI
PART IV- ENVIRONMENTAL STUDIES

Sub Code: **2 Hrs/ 30 Hrs**
                                                              Credit: 2

Unit I
  The Multidisciplinary Nature of Environmental Studies:
- Definition, Scope and importance
- Need for public awareness.

Unit II

Natural Resources:
- Renewable and non-renewable resources
- Natural resources and associated problems
  a) Forest resources: Use and –exploitation, deforestation, case studies, Timber extraction, mining, dams and their effects on forests and tribal people.
  b) Water resources: Use and over-utilization of surface and ground water, floods, drought, conflicts over water, dam's benefits and problems.
  c) Mineral resources: Use and exploitation, environmental effects of extracting and using mineral resources, case studies.
  d) Food resources: World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer pesticide problems, water logging, salinity, case studies.
  e) Energy resources: Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources, case studies.
  f) Land resources: Land as a resource, land degradation, man induced lands slide, soil erosion and desertification.
- Role of an individual in conservation of natural resources.
- Equitable use of resources for sustainable lifestyles.

Unit III
Ecosystems:

- Concept of an ecosystem
- Structure and function of an ecosystem
- Producers, Consumers and decomposers
- Energy flow in the ecosystem
- Ecological succession
- Food chains, food webs and ecological pyramids
- Introduction, types, characteristic features, structure and function of the following ecosystem:

  a. Forest ecosystem
  b. Grassland ecosystem
  c. Desert ecosystem
  d. Aquatic ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)

Unit IV
Biodiversity and its conservation:

- Introduction: Definition
- Hotspots of biodiversity

- Threats to biodiversity: habitat loss, poaching of wildlife, man wildlife conflicts.
- Endangered and endemic species of India.
- Conservation of biodiversity: In situ and Ex-situ conservation of biodiversity.

Unit V

Environmental Pollution:
- Definition
- Causes, effects and control measures of:
  - a. Air pollution
  - b. Water pollution
  - c. Soil pollution
  - d. Marine pollution
  - e. Noise pollution
  - f. Thermal pollution
  - g. Nuclear hazards.
- Solid waste management: Causes, effects and control measures of urban and industrial wastes.
- Role of an individual in prevention of pollution.

Unit VI

Social issues and the Environment:

- From unsustainable to sustainable development
- Water conservation, rain water harvesting, watershed management.
- Environmental ethics: issues and possible solutions.
- Climate change, global warming, acid rain, ozone layer depletion, nuclear accidents and holocaust, case studies.
- Wasteland reclamation.

Unit VII

Human population and the Environment:
- Population explosion and Family Welfare Programme
- Environment and human health
- Women and Child Welfare
- Role of information Technology in Environment and human health.

Unit VIII

Field work:

- Visit to a local area to document environmental assets – river/forest/grassland/hill/mountain.
- Visit to a local polluted site - Urban/ Rural/ Industrial/ Agricultural.

SEMESTER – VI
PART IV – Skill Based
STOCK MARKET PRACTICES

Sub Code   :

2 Hrs/ 30 Hrs
Credit: 2

Objectives:

To enable the learners to know about the financial system and functioning of industrial securities market.

UNIT I

Financial System in India –Financial assets - Physical assets-Financial Intermediaries.   **(6 Hrs)**

UNIT II

Financial Markets – Classification – Importance of Capital markets.**(6Hrs)**

UNIT III

New issue market –Functions- Players in the New issue market.   **(6 Hrs)**

UNIT IV

Methods of floating new issue –Public issue –Offer for sale –Placement -Rights issue –Instruments of issue.   **(6Hrs)**

UNIT V

Secondary market-Functions –Organization – On-line trading-Reading and interpretation of stock indices.   **(6 Hrs)**

TEXT BOOK

1. Financial Markets and Services   :E.Gordon&K.Natarajan
                                                          Himalaya Publishing House, Mumbai.