

P.K.R. ARTS COLLEGE FOR WOMEN

(Accredited with 'A' Grade by NAAC)

**An Autonomous Institution – Affiliated to Bharathiar University
No.21 Pariyur Road, Gobichettipalayam – 638476.**

DEPARTMENT OF COMMERCE

Bachelor of Commerce With Computer Applications



Syllabus

for the candidates admitted from the Academic Year 2018-2019 and onwards

Under CBCS PATTERN

BACHELOR OF COMMERCE WITH COMPUTER APPLICATIONS
Course Scheme and Scheme of Examinations
(For students admitted from 2018-19 & onwards)

(For branches offering Part-I and Part-II for Two semesters)

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
I – SEMESTER									
I	Language: I	18LTU01/ 18LHU01/ 18LFU01/ 18LKU01/ 18LMU01/ 18LEU01	Tamil- I/ Hindi-I/ French-I/ Kanada-I/ Malayalam-I/ English: I	6	3	25	75	100	4
II	English : I	18LEU01	English: I	6	3	25	75	100	4
III	Core : I	18CCU01	Principles of Accountancy	4	3	25	75	100	4
III	Core : II	18CCU02	Introduction to Information Technology	4	3	25	75	100	4
III	Core : III	18CCU03	Comprehension in Commerce –I (Self-study / On-line)	-	1½	-	50	50	1
III	Core : Allied-I	18CCU04	E-Banking	4	3	25	75	100	4
III	Core : IV Practical	18CCU05	Computer Applications Practical -I: (MSWord, MS Excel & MS Powerpoint)	4	3	40	60	100	2
IV	Foundation Course : I	18FCU01	Environmental studies	2	3	-	50	50	2
TOTAL				30				700	25
II – SEMESTER									
I	Language : II	18LTU02/ 18LHU02 18LFU02/ 18LKU02/ 18LMU02/ 18LEU02	Tamil- II/ Hindi-II/ French-II/ Kanada-II/ Malayalam-II/ English: II	6	3	25	75	100	4
II	English : II	18LEU02	English: II	6	3	25	75	100	4
III	Core : V	18CCU06	Financial Accounting	5	3	25	75	100	5
III	Core : VI	18CCU07	Business Correspondence	3	3	25	75	100	3
III	Core : VII	18CCU08	Comprehension in Commerce-II (Self-study / On-line)	-	1½	-	50	50	1
III	Core : VIII Practical	18CCU09	Computer Applications Practical-II: (MS Access, Tally & Internet)	3	3	40	60	100	2
III	Core Allied : II	18CCU10	Statistics for Business	5	3	25	75	100	4
IV	Foundation Course : II	18FCU02	Yoga & Value Education	2	3	-	50	50	2
TOTAL				30				700	25

Part	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
III –SEMESTER									
III	Core : IX	18CCU11	Advanced Accountancy	5	3	25	75	100	5
III	Core : X	18CCU12	Modern Marketing	4	3	25	75	100	3
III	Core : XI	18CCU13	Database Management System	5	3	25	75	100	4
III	Core : XII	18CCU14	Comprehension in Commerce -III (Self-study / On-line)	-	1 ½	-	50	50	1
III	Core : XIII Practical	18CCU15	Computer Applications Practicals-III (Oracle)	4	3	40	60	100	2
III	Core Allied : III	18CCU16	Business Economics	5	3	25	75	100	4
IV	Skill Enhancement course: I	18SEUCC1	Information Security	2	3	100	-	100	2
IV	Non- Major Elective : I	18NMU01A/ 18NMU01B	Indian Women and Society / Basic Tamil	2	3	-	50	50	2
IV	Non-Major Elective :II	18NMU02A/ 18NMU02B	Career Enhancement/ Consumer Rights (online exam)	3	-	-	-	-	-
			TOTAL	30				700	23
IV –SEMESTER									
III	Core : XIV	18CCU17	Corporate Accounting	6	3	25	75	100	5
III	Core: XV	18CCU18	Object Oriented Programming Language With C++	5	3	25	75	100	5
III	Core: XVI	18CCU19	Goods and Services Tax	4	3	25	75	100	3
III	Core : XVII	18CCU20	Comprehension in Commerce –IV (Self-study / On-line)	-	1 ½	-	50	50	1
IV	Core : XVIII Practical	18CCU21	Computer Applications Practical- IV, (C++)	4	3	40	60	100	2
III	Core Allied : IV	18CCU22	Company Law	5	3	25	75	100	4
IV	Skill Enhancement course : II	18SEUCC2	E- Commerce	3	3	25	75	100	2
IV	Non- Major Elective - II:	18NMU02A/ 18NMU02B	Career Enhancement/ Consumer Rights (online exam)	3	1 ½	-	50	50	2
			TOTAL	30				700	24

Pa	Category	Course Code	Title of the Course	Hrs/ week	Exam hrs.	CIA	ESE	Total marks	Credits
V – SEMESTER									
III	Core :XIX	18CCU23	Cost Accounting	6	3	25	75	100	5
III	Core : XX	18CCU24	Auditing	5	3	25	75	100	4
III	Core : XXI	18CCU25	Software Development With Visual Basic	5	3	25	75	100	4
III	Core : XXII	18CCU26	Comprehension in Commerce –V (Self-study / On-line)	-	1 ½	-	50	50	1
III	Core : XXIII	18CCU27	Institutional Training	-	-	100	-	100	1
III	Core : XXIV optional I		Core Optional	3	3	25	75	100	3
III	Core : XXV Practical	18CCU28	Computer Applications practical- V (Visual Basic)	3	3	40	60	100	2
III	Core : XXVI Elective-I	18CCU29a/ 18CCU29b/ 18CCU29c	Animation Techniques/ Income tax Law and Practice-I / Bank Marketing	5	3	25	75	100	4
IV	Skill Enhancement course : III	18SEUCC3	Commercial Law	3	3	25	75	100	2
V	Proficiency enhancement	18PEUCC1	Business and Commercial Knowledge (Self study)	-	3	-	100	100	2
			TOTAL	30				950	28
VI – SEMESTER									
III	Core: XXVII	18CCU30	Internet and Web Designing	7	3	25	75	100	5
III	Core :XXVIII	18CCU31	Management Accounting	7	3	25	75	100	5
III	Core : XXIX	18CCU32	Comprehension in Commerce -VI (Self-study / On-line)	-	1 ½	-	50	50	1
III	Core : XXX Practical	18CCU33	Computer Applications Practical –VI (Web Designing)	4	3	40	60	100	2
III	Core : XXXI Elective-II	18CCU34a/ 18CCU34b/ 18CCU34c	CoreI draw / Income tax Law and Practice -II / Consumer Behaviour	5	3	25	75	100	4
IV	Core : XXXII Elective-III	18CCU35a/ 18CCU35b/ 18CCU35c	Photo Shop /Tax Planning/ Marketing Research	5	3	25	75	100	4
IV	Skill Enhancement course : IV	18SEUCC4	Commerce Practical	2	2	40	60	100	2
			TOTAL	30				650	23
V	Extension Activity		NSS/YRC/RR/CCC/PHY.EDU						1
			Department extension activity						1
				Total Marks: 4400		Total credits : 150			
			Extra credit						2


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I SEMESTER

18CCU01	PRINCIPLES OF ACCOUNTANCY	CATEGORY	L	P	CREDIT
		CORE I	52	-	4

Preamble

To equip the learners with fundamental principles of accountancy for sole trading and non-profit organizations.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in accounting, system of maintenance of accounts, journal, ledger, bill of exchange, account current, average due date and bank reconciliation statement.	K1
CO2	Familiarise and understand the basic accounting concepts and conventions, preparation of subsidiary books and final accounts, account of Consignment, Joint venture and non-trading concerns.	K2
CO3	Develop the application skills to create adjusting journal entries in rectifying errors, preparation of entries in bill of exchange, consignment and joint venture, receipts and payments account, income and expenditure account of non-profit organisation.	K3
CO4	Develop the analytical skills in accounting equation, preparation of trial balance and suspense account, normal loss in consignment. Analysing the reasons for differences between pass book and cash book transactions in the Bank Reconciliation Statement.	K4
CO5	Evaluate delcredere commission, normal and abnormal loss, value of unsold stock in consignment account and familiarise the financial position of sole proprietor through final accounts	K5

SYLLABUS

UNIT I

Fundamentals of Book- Keeping:

Accountancy: Meaning, Scope and Objectives - Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger - Subsidiary books-Purchase book, Purchase return book, Sales book, Sales return book, Single column, Double column and Triple column cash book-Petty cash book. (10Hrs)

UNIT II

Final Accounts:

Trial Balance – Rectification of errors -Preparation of Final accounts for sole proprietors with adjustments. (10Hrs)

UNIT III

Bank Reconciliation Statement and Bill of Exchange:

Bank Reconciliation Statement –Account Current and Average Due Date - Bill of Exchange- Accommodation Bills. (10Hrs)

UNIT IV

Consignment and Joint Venture:

Consignment: Features - Accounting treatment in the books of the consignor and consignee.

Joint Venture Account: Existing and Separate Book - Consignment Vs Joint venture. (12Hrs)

UNIT V

Accounts of Non-Profit Organizations:

Accounts of Non-Profit Organizations: Receipts and Payments account and Income and Expenditure account and Balance sheet- Receipt and Payment A/c Vs Income and Expenditure A/c.

(10Hrs)

Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy.T.S & Murthy A	Financial Accounting	Margham Publication, Chennai	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.RL, Gupta.V.K & Shukla.MC	Financial Accounting	S.Chand & Sons, New Delhi	2009
2	Grewal.T.S	Introduction to Accountancy	S.Chand & Sons, New Delhi	2003
3	Maheswari.S.K & Reddy.T.S	Advanced Accountancy	Vikas Publishing House, New Delhi	1996
4	Vinayakam.N, Mani.P.L & Nagarajan .KL	Principles of Accountancy	S.Chand & Sons, New Delhi	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

I SEMESTER

18CCU02	INTRODUCTION TO INFORMATION TECHNOLOGY	CATEGORY	L	P	CREDIT
		CORE II	52	-	4

Preamble

To enrich the learners with fundamental concepts of Computers, networks and related technology which are necessary to compete in the electronic environment.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of computers, network, operating systems, E-commerce, System analysis and design and World Wide Web.	K1
CO2	Understanding the importance of computers in business, components of computer, types of computers, data processing, and components of computer based information systems.	K2
CO3	Application of computer in various areas of business, operating system, electronic fund transfer, electronic data interchange and application of expert system.	K3
CO4	Analyze the computer related programmes, multiprogramming and multiprocessing system and also analyze the steps in developing a computer program	K4
CO5	Evaluate the process of computer system, flowchart, pros and cons in mobile computers and system life cycle, system analysis and design.	K5
CO6	Create a mail merge, E-Mail id, student mark details using relevant software independently.	K6

SYLLABUS

UNIT – I

Introduction to Computers:

Hardware and Software- Computer systems - importance of computers in business - Data and Information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business. (10 Hrs)

UNIT – II

Types of Computer System and Data Processing:

Micro, Mini, Mainframe and Super Computers. Analog, Digital and Hybrid Computers- Business and Scientific Computer Systems- First, Second, Third, Fourth and Fifth Generation Computers, Laptop or Notebook Computers, Data Processing System : Batch, Online, Real time system-Time sharing, Multiprogramming and Multiprocessing systems-Net workings : Local wide area Network.

(12 Hrs)

UNIT -III

Components of Computer and Programming Language:

Input, Output and Storage devices - Software: System Software and Application Software, Programming language - Machine language - Assembly language, High level language: Flowchart and Program Flowcharts - Steps in developing a computer program. (10Hrs)

UNIT - IV

Operating Systems and Network:

Ms- Dos, Ms-Windows, UNIX, Windows NT, Windows98 – E-Commerce-Internet - Extranet – E-mail and its uses - World Wide Websites - Mobile Computers. (10Hrs)

UNIT - V

Information Systems in Business:

System analysis and design-Computer Based Information System - Transaction Processing - Office Automation - Management Information System – Decision Support Systems - Expert Systems. (10Hrs)

Text book:

Author	Title	Publisher	Year of Publication
Parameswaran.R	Computer Applications in Business	S.Chand & Sons, New Delhi	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Alexis Leon & Mathews Leon	Fundamentals of Information Technology,	Leon Tech World, Chennai	1999
2	Brightman.R.W & Dimsdab .J.M	Using Micro Computers, 1 ST Edition,	Galgotia Publication Pvt Limited, New Delhi,	1995
3	Hunt Roger and Shelly John	Computers and Commonsense	Prentice Hall of India Pvt Ltd, New Delhi,	1994
4	Lucas Henry .C,	Information Technology for Management	Tata Mc Graw Hill Education Pvt Limited, New Delhi	2010.
5	Taxali.K.R,	PC Software Made Simple	Tata Mc Graw Hill Education Pvt Ltd., New Delhi,	2001

Power Point presentation, Quiz, Assignment, Group Discussion, Seminars, Experience Discussion, Brain storming.

I SEMESTER

18CCU04	E-BANKING	CATEGORY	L	P	CREDIT
		CORE ALLIED I	52	-	4

Preamble

To make the students to understand the concept of e-banking transactions and overview of e-banking security.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of E-Banking transactions, Electronic Fund transfer (EFT), mobile banking. Findings on security and E-builder solutions.	K1
CO2	Understanding the importance of Automatic teller machine (ATM), e-banking delivery channels (debit card, credit card, smart card, tele banking, internet banking, NEFT,EFT,RTGS,SWIFT,E-WALLET) and E-Locking Techniques	K2
CO3	Familiarize bank with in bank advances of E-banking, E-Cheque and digital certificate, digital signature and complete centralized solutions.	K3
CO4	Analyze the facets of E-banking, Tele banking. Models of E-Banking, cluster approach, Hi-Tech bank within bank and intranet procurement.	K4
CO5	Gain practical knowledge in the process of online banking.	K5

Syllabus

Unit I E- Banking:

(10Hrs)

Meaning – Traditional Banking Vs E- Banking – E- Banking in Indian Scenario – Facets of E- Banking – E- Banking and financial services – Models for E- Banking – Significance and limitations of E- Banking – Constraints in E- Banking.

Unit II – E- Banking Transactions

(10 Hrs)

E- Banking Transactions – Truncated cheque – Definition – Features – Merits and Demerits-E-Cheque: Definition – Features – Process – Mechanism – Advantages – Truncated cheque Vs E-Cheque – Payment cycle.

Unit III E-Banking Delivery Channels:

(11 Hrs)

Internet Banking – Meaning – Mechanics of Internet Banking – services – Mobile banking – Meaning – Definition – Features – Services – MCHQ in India – Tele banking- Definition – Features – Mechanism – Banking facilities – Tele banking system -Drawbacks.

Unit IV: Electronic Payment System

(11 Hrs)

Electronic Payment System – Meaning – Features – Process – Payment methods – E-Cash – E-Purse – Electronic Card – ATM – Smart – Debit Card – Credit Card – Society for World Wide Inter Bank Financial Telecommunications (SWIFT) – Real Time Gross Settlement (RTGS) – National Electronic Fund Transfer (NEFT) – Working Mechanism of RTGS and NEFT.

UNIT IV : E-Banking Security:

(10 Hrs)

Introduction – Security concepts – Security Attacks – Skimming – PIN capturing – Phishing – Pharming - Social Engineering – Malware – Trojans.

TEXT BOOK

Authors	Title	Publisher	Year of Publication
Gordon , E. and Natarajan.K	Banking theory and Practice	24 th Edition, Himalaya Publishing House, Mumbai	2014
S.Gurusamy	Banking theory and Practice	Vijay Nicole imprints private Limited.	2017

BOOKS FOR REFERENCE

S.No	Authors	Title	Publishers	Year of Publication
1.	Bhushan Dewan,	E-Commerce	Sultan Chand Limited, New Delhi	2012
2.	Kaptan SS, ,	Indian Banking in Electronic Era	New Century Publications, New Delhi	2003
3.	Shekhar K.C Lekshmy Shekar	Banking theory and Practice	Vikas publishing house, New Delhi	2013
4.	Sundaram K.P.M Varshney.P	Banking theory and Practice	Sultan Chand Limited, New Delhi	2011

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

I SEMESTER

18CCU05	COMPUTER APPLICATIONS PRACTICAL – I (MS-WORD, MS-EXCEL & MS-POWERPOINT)	CATEGORY	L	P	CREDIT
		Core Practical: I	-	52	2

Objectives:

To explore the practical applications of Ms-Word, Ms-Excel and Ms-PowerPoint in practical business situations.

MS-Word

1. Preparing a document with different font styles, font sizes, paragraph formatting, header & footer.
2. Prepare a Class Time Table and perform the following operations: Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
3. Prepare Bio-Data by using Wizard/ Templates.
4. Type a cost audit report and perform the following
 - a) Use format tool bar, wizard and templates.
 - b) Numbering and bullets.
 - c) Create and apply styles to your documents.
5. Prepare a mail merge for an interview call letter (20 Hrs)

MS-Excel

1. Prepare a mark list of your class and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare a pie chart in Ms-Excel for student mark details.
3. Prepare a statement of Bank customers account showing simple and compound interest
4. Prepare a Salary bill in a worksheet showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Excel features.
 - Select a column and change the yellow color whose net salary is ≥ 50000 .
 - Select a column and apply a formula to calculate Gross salary($GS = \text{Basic pay} + DA + \text{HRA}$)
 - Select a column and apply a formula to calculate Deduction($\text{Deduction} = PF + IT$)
 - Select a column and apply a formula to calculate Net salary ($\text{Gross Salary} - \text{Deduction}$)
5. Prepare a Electricity Bills using MS-excel. (20 Hrs)

MS-PowerPoint

1. Create a power point presentation for promoting sales of your company's product. It should contain slides covering profile of the company, product features, different offers, payment modes and contact address.
2. Prepare an Invitation for college day function.
3. Create a Power point presentation to explain the sales performance of your company over a period of five years. Insert pictures from Clip arts.
4. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart. **(12 Hrs)**

I SEMESTER

18FCU01	ENVIRONMENTAL STUDIES	CATEGORY	L	P	CREDIT
		Foundation Course I	24	-	2

Preamble

To bring about an awareness of a variety of environmental concerns and to create a pro-environmental attitude and a behavioral pattern in society that is based on creating sustainable lifestyle

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Give information about the environment and the resources to act at our own level to protect them.	K1
CO2	Analyse the roles of organisms as part of interconnected food webs, populations, communities, and ecosystems	K4
CO3	Understand the scale dependence of biodiversity and its measurement	K2
CO4	Learn how to assess pollution sources, study exposure pathways and fate, and evaluate consequences of human exposure to pollution and its impacts to environmental quality.	K1,K3
CO5	Balance our economic, environmental and social needs, allowing prosperity for now and future generations	K5

SYLLABUS

Unit I Multidisciplinary Nature of Environmental Studies

- i) Definition, Scope and Importance
- ii) Need for Public Awareness
- iii) Natural Resources
 - a) Natural Resources and Associated Problems
 - **Forest Resources:** Use and Over-exploitation, Deforestation, Case Studies. Timber Extraction, Mining, Dams and their Effects on Forests and Tribal People.
 - **Water Resources:** Use and Over-utilisation of Surface and Ground Water, Floods, Drought, Conflicts over Water, Dams – Benefits and Problems.
 - **Mineral Resources:** Use and Exploitation, Environmental Effects of Extracting and using Mineral Resources, Case Studies.
 - **Food Resources:** World Food Problems, Changes Caused by Agriculture and Overgrazing, Effects of Modern Agriculture, Fertilizer-Pesticide Problems, Water Logging, Salinity, Case Studies.
 - **Energy Resources:** Growing Energy Needs, Renewable and Non-Renewable Energy Sources, Use of Alternate Sources, Case Studies.
 - **Land Resources:** Land as a Resource, Land Degradation, Man Induced Landslides, Soil Erosion and Desertification.
 - b) Role of an Individual in Conservation of Natural Resources
 - c) Equitable Use of Resources for Sustainable Lifestyles (4 Hrs)

Unit II

Ecosystems

- i) Concept of an Ecosystem
- ii) Structure and Function of an Ecosystem
- iii) Producers, Consumers and Decomposers
- iv) Energy Flow in the Ecosystem
- v) Ecological Succession
- vi) Food Chains, Food Webs and Ecological Pyramids
- vii) Introduction Types, Characteristics Features, Structure and Function of the following Ecosystem:
 - a). Forest Ecosystem
 - b). Grassland Ecosystem
 - c). Desert Ecosystem
 - d). Aquatic Ecosystems (Ponds, Streams, Lakes, Rivers, Ocean, Estuaries) (5 Hrs)

Unit III

Biodiversity and its Conservation

- i. Introduction – Definition – Genetic, Species and Ecosystem Diversity
- ii. Bio-geographical Classification of India
- iii. Value of Biodiversity – Consumptive Use, Productive Use, Social, Ethical, Aesthetic and Option Value
- iv. Biodiversity at Global, National and Local Levels
- v. India as a Mega-Diversity Nation
- vi. Hot-Spots of Biodiversity
- vii. Threats to Biodiversity – Habitat Loss, Poaching of Wildlife, Man-Wildlife Conflicts
- viii. Endangered and Endemic Species of India
- ix. Conservation of Biodiversity – In-situ and Ex-situ and Conservation of Biodiversity (5 Hrs)

Unit IV

Environmental Pollution

- i) Definition, Causes, Effects and Control Measures of:
 - a) Air Pollution
 - b) Water Pollution
 - c) Soil Pollution
 - d) Noise Pollution
 - e) Thermal Pollution
- ii) Solid Waste Management – Causes, Effects and Control Measures of Urban and Industrial Wastes
- iii) Role of an Individual in Prevention of Pollution
- iv) Pollution Case Studies
- v) Disaster Management – Floods, Earthquake, Cyclone and Landslides (5 Hrs)

Unit V

Social Issues and the Environment

- i) Sustainable Development
- ii) Urban Problems Related to Energy
- iii) Water Conservation, Rainwater Harvesting, Watershed Management
- iv) Resettlement and Rehabilitation of People; Its Problems and Concerns, Case Studies
- v) Environmental Ethics – Issues and Possible Solutions
- vi) Climate Change, Global Warming, Ozone Layer, Depletion, acid Rain, Nuclear Accidents and Holocaust, Case Studies
- vii) Consumerism and Waste Products
- viii) Environmental Protection Act
- ix) Air (Prevention and Control of Pollution) Act
- x) Water (Prevention and Control of Pollution) Act
- xi) Wildlife Protection Act
- xii) Forest Conservation Act
- xiii) Issues Involved in Enforcement of Environmental Legislation
- xiv) Public Awareness
- xv) Human Population and the Environment
 - Population Growth and Distribution
 - Population Explosion – Family Welfare Programme
 - Environment and Human Health
 - Human Rights
 - Value Education
 - HIV/AIDS
 - Women and Child Welfare
 - Role of Information Technology in Environment and Human Health
 - Medical Transcription and Bioinformatics(7 Hrs)

Text Book:

Environmental Studies, Bharathiar University, Publication Division, 2004

Reference Book:

S.No	Authors	Title	Publishers	Year of Publication
1	Sharma R.C. & Gurbir Sangha	Environmental Studies	Kalyani Publishers, Chennai	2005

II SEMESTER

18CCU06	FINANCIAL ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE V	65	-	5

Preamble

To enable the students to make use of financial accounting applications in the real life situation

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, single entry system, statement of affairs, departmental accounts, inter departmental transfer, branch accounting, stock and debtors system, depreciation, hire purchase and instalment purchase, down payment.	K1
CO2	Understand the features of single entry system, difference between single entry and double entry system, need for departmental accounts, basis for allocation of expenses, difference between wholesale profit and retail profit, different methods of depreciation, features of hire purchase and instalments system and difference between hire purchase and instalement system.	K2
CO3	Familiarizing the methods of preparation of single entry system of accounts, inter-department transfer at cost or selling price, preparation of branch accounts, preparation of accounts using various methods of depreciation and calculation of interest under hire purchase and instalment system of accounting.	K3
CO4	Develop analytical skills in single entry system of accounts, department trading and profit and loss account and balance sheets, stocks and debtors system and final accounts system and hire purchase trading account.	K4
CO5	Evaluate the cost of departmental purchase, consolidated final accounts and default and repossession of goods under hire purchase system.	K5
CO6	Gain practical exposure in operating a branch independently with the knowledge of branch and departmental accounts.	K6

SYLLABUS

UNIT I

Single Entry system:

Meaning, Features, Defects- Difference between Single Entry and Double Entry system- Statement of Affairs Method – Conversion Method. (13 Hrs)

UNIT II

Departmental Accounts:

Meaning-need -Basis for allocation of expenses-Inter department transfer at cost or selling price. (13 Hrs)

UNIT III

Branch Accounting:

Meaning-types of branch - Dependent branch system - Stock and Debtors system-Distinction between wholesale profit and retail profit-Independent branch (excluding foreign branches). (13 Hrs)

UNIT IV

Depreciation Accounts:

Accounting for Depreciation – Meaning, Need, Causes, Methods of providing depreciation - Straight Line Method- Written down Value Method (excluding change in method), Annuity method, Sinking fund method, Insurance policy method, Revaluation method, Depletion method, and Machine hour rate method. (13 Hrs)

UNIT V

Hire Purchase and Instalment Accounts:

Hire Purchase: Meaning - Features-Instalment purchase system: Meaning-Features-difference between hire purchase method and instalment purchase method – Calculation of Interest –default and repossession–hire purchase trading account:Debtors method–Stock and debtors method. (13 Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %

Text book:

Authors	Title	Year of Publication
Reddy.T.S & Murthy.A	Financial Accounting.	2012

Books for Reference :

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhaswamy.M,	Advanced Accounting	S. Chand & Sons, New Delhi	2013
2	Jain.S.P and Narang.K.L	Financial Accounting	I, Kalyani Publishing House, New Delhi	2012
3	Maheswari.S.N	Financial Accounting,	Vikas Publishing House Pvt Ltd, New Delhi	2012
4	Raman.B.S	Financial Accounting - II	United Publishers, Mangalore	2012

Power Point presentation, Quiz, Assignment, Group Discussion, Seminars, Experience Discussion, Brain storming.

II SEMESTER

18CCU07	BUSINESS CORRESPONDENCE	CATEGORY	L	P	CREDIT
		CORE VI	39	-	3

Preamble

To enrich the skill to draft business letters, banking and company correspondence effectively.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the knowledge of Business communication, application letters, resume writing, Testimonials and references.	K 1
CO 2	Understand the importance, objectives, media and barriers of communication. Further to understand the types of business letter, duties of company secretary, preparation of Agenda and minutes.	K 2
CO 3	Analyze the effectiveness of media of communication and to make trade enquiries, execution of orders, drafting sales and circular letters, bank and agency correspondence and company correspondence.	K 3
CO 4	To enrich the analytical skills on drafting letter of offers and quotations.	K 4
CO 5	Evaluation of Pro's and con's of modern communication methods.	K 5
CO 6	Gain confidence in the preparation of notice, agenda, minutes, reports of company meetings and write resume independently.	K 6

SYLLABUS

UNIT I

Introduction to Business Communication:

Business Communication: Meaning – Importance of Effective Business Communication.
Business Letters: Essentials of Effective Business Letters– Functions - Kinds- Layout of a business letter. (8 Hrs)

UNIT II

Business Letters:

Trade Enquiries – Offers and quotations- Orders and Order Execution letters – Complaint letters -Sales Letters – Circular Letters. (8 Hrs)

UNIT III

Banking & Insurance Correspondence:

Banking Correspondence, Insurance Correspondence (Life Insurance only)-Agency Correspondence. (8 Hrs)

UNIT IV

Company Correspondence:

Company Correspondence – Correspondence with Directors and shareholders – Duties of company secretary – Preparation of Notice-Meeting-Agenda – Minutes-Report writing. (8 Hrs)

UNIT V

Report Writing & Modern Communication Methods:

Application Letters – Preparation of Resume-Modern Communication Methods: Internet, E-mail, Tele conferencing and Video conferencing. (7 Hrs)

Text book:

Authors	Title	Publisher	Year of Publication
Rajendra Pal & Korlahalli.J.S	Essentials of Business Communication	S. Chand & Sons, New Delhi,	2009

Books for Reference :

S.No	Authors	Title	Publishers	Year of Publication
1	Mathur. S.P	Business Communication	New Age International Pvt Ltd, New Delhi,	2013
2	Ramesh. M. S& Pattanshetti.C.C	Business Communication,	Tata Mc Graw Hill Education (India) Pvt. Ltd., New Delhi	2013
3	Rodrigues. M.V	Effective Business Communication	Concept Publishing Company, New Delhi	2003

Power Point presentation, Quiz, Assignment, Group Discussion, Seminars, Experience Discussion, Brain storming

II SEMESTER

18CCU09	COMPUTER APPLICATIONS PRACTICAL – II (MS-ACCESS, TALLY & INTERNET)	CATEGORY	L	P	CREDIT
		CORE VIII PRACTICAL	-	39	2

Objectives:

- To learn the features of Ms-Access, Internet & Tally.
- To impart the skills to use Ms-Access, Internet & Tally.
- To learn different accounting applications using Tally.

MS ACCESS

1. Create a suitable database with necessary information using students mark list.
2. Prepare a Salary bill in a Ms-Access showing Basic Pay, DA, HRA, Gross salary, PF, IT, Net Salary using suitable Access features.
 - Write a query to display the maximum salary.
 - Write a query to display the salary in ascending order.
 - Write a query to calculate gross salary and net salary.
3. Create report for the PRODUCT database.
 - Write a query to display the product name in ascending order.
 - Write a query to display the maximum rate of the product. **(13 Hrs)**

Internet

1. Create your e-mail id, learn search engines and browser
2. Store your e-mail message by creating new folders, move mail between folders.
3. Send an e-mail to your superior by attaching the excel data which comprises details regarding the financial performance of the company.
4. Visit to any bank website and download the financial report.
5. Visit your University and college websites and collect the relevant data. **(13 Hrs)**

Tally

1. Company creation, Alteration, Delete
2. Ledger Creation, alternation –Single Group
3. Voucher Creation
4. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).

(13Hrs)

II SEMESTER

18CCU10	STATISTICS FOR BUSINESS	CATEGORY	L	P	CREDIT
		CORE ALLIED II	65	-	4

Preamble

To enable the students to have an insight into the basic statistical techniques those are essential for commerce, economics, business and industry.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic concepts of statistics, data collection, measures of central tendency, dispersion, correlation, time series and probability.	K1
CO2	Understand the methods of computation of measures of central tendency, measures of dispersion, Correlation, Time series and Probability.	K2
CO3	Apply the statistical tools like mean, median, mode, geometric mean, harmonic mean, Range, Quartile deviation, mean deviations, Standard deviation, Co-efficient of variation, Correlation, Time series and probability in business, commerce and research.	K3
CO4	Analyse the various statistical techniques and identify their appropriateness in business and economic solutions.	K4
CO5	Assess the role of statistics in commerce, economics, business and industry.	K5

SYLLABUS

UNIT I

Introduction to Statistics:

Meaning - Definition – Methods of collecting data – Primary and Secondary data- Classification and Tabulation – Diagrammatic and Graphical representation.

Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean (simple problems only) (13 Hrs)

UNIT II

Measures of Dispersion:

Range, Quartile Deviation, Mean Deviation, Standard Deviation –Importance and Limitations-Co-efficient of variation. (13 Hrs)

UNIT III

Correlation Analysis:

Meaning - Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Advantages and Limitations of Correlation. (13 Hrs)

UNIT IV

Time Series analysis:

Definition of Time Series-Components of Time Series-Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares –Advantages and Disadvantages. (13 Hrs)

UNIT V

Probability:

Definition –Concept –Simple Problems based on Addition and Multiplication theorems only. (13 Hrs)

Note: Distribution of Marks: Theory 20%, Problem 80%

Text Book:

Author	Title	Publisher	Year of Publication
Gupta.S.P.	Statistical Methods	Sultan Chand & Sons, New Delhi.	2016-17

Books for Reference:

S.No.	Authors	Title	Publishers	Year of Publication
1.	Navnitham.P.A.	Business Mathematics and Statistics	Jai Publishers, Trichy.	2016-17
2.	Pillai R.S.N & Bagavathi	Statistics theory and practice	Sultan Chand & Sons, New Delhi.	2012
3.	Sancheti, D.C, Kapoor. V.K.	Business Statistics	Sultan Chand & Sons, New Delhi.	2016-17

Power Point presentation, Quiz, Assignment, Group Discussion, Seminars, Experience Discussion, Brain storming

II SEMESTER

18FCU02	YOGA AND VALUE EDUCATION	CATEGORY	L	P	C
		Foundation Course II	24	-	2

Preamble

To enable the learners to acquire the knowledge on basic yogasanas and values and practice them in real life.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge on yoga and value education.	K1
CO2	Understand the importance of yoga, mental exercises, principles of life and components of values	K2
CO3	Enhance their physical and mental health by practicing the different types of asanas, kriyas, mental exercises and values.	K3
CO4	Lead a meaningful life for the fulfillment of the needs of family, workplace, society and country.	K4

SYLLABUS

UNIT I

YOGA AND HEALTH

Theory:

Yoga-Meaning- Importance of Yoga – Pancha Koshas - Benefits of Yoga-General Guidelines.

Practice:

Dynamic Exercise- Surya Namaskar-Basic Set of Asanas-Pranayama & Kriya. (5 Hrs)

UNIT II

ART OF NURTURING THE MIND

Theory:

Ten Stages of Mind-Mental Frequency – Methods for Concentration

Eradication of Worries- Benefits of Blessings- Greatness of Friendship- Individual Peace and World Peace

Practice: - Worksheet

(5 Hrs)

UNIT III

PHILOSOPHY AND PRINCIPLES OF LIFE

Purpose and Philosophy of Life- Introspection – Analysis of Thought - Moralization of Desires- Neutralization of Anger.

Vigilance and Anti- Corruption- Redressal mechanism - Urban planning and Administration.

Practice - Worksheet

(5 Hrs)

UNIT IV

VALUE EDUCATION (Part-I)

Ethical Values: Meaning – Need and Significance- Types - Value education – Aim of education and value education

Components of value education: Individual values – Self discipline, Self Confidence, Self Initiative, Empathy, Compassion, Forgiveness, Honesty, Sacrifice, Sincerity, Self-control, Tolerance and Courage.

Practice - Worksheet

(5 Hrs)

UNIT V

VALUE EDUCATION (Part-II)

Family Values

Constitutional or National values – Democracy, Socialism, Secularism, Equality, Justice, Liberty, Freedom and Fraternity.

Social values – Pity and probity, self control, universal brotherhood.

Professional values – Knowledge thirst, sincerity in profession, regularity, punctuality and faith.

Religious values – Tolerance, wisdom, character.

Practice - Worksheet

(4 Hrs)

Reference Books:

- 1 Vethathiri Maharishi (2015), 'Yoga for human excellence' - Sri Vethathiri Publications.
2. Value Education for human excellence- study material by Bharathiar University.
3. Value Education - Study Material by P.K.R Arts College for Women.

III SEMESTER

18CCU11	ADVANCED ACCOUNTACY	CATEGORY	L	P	CREDIT
		CORE: IX	65	-	5

Preamble

To familiarize the students with the accounting principles and practice of partnership

Course Outcomes

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

CO number	CO Statement	knowle dge Level
CO1	Acquire the basic knowledge about partnership accounts, insurance claim accounts and Royalty accounts.	K1
CO2	Familiarize and understand the concepts of profit sharing ratios, revaluation of assets and liabilities, realization of assets and liabilities, insurance claims and recoupment of short workings.	K2
CO3	Develop the application skills to apply Garner Vs. Murray rule at the time of insolvency of a partner, piecemeal method of distributing assets and settlement of liabilities and treatment of Royalty in final accounts.	K3
CO4	Enrich the analytical skill on valuing loss of stock in fire accidents, short workings and recoupment of short workings in Royalty accounts.	K4
CO5	Evaluate the adjustment of goodwill among partners, average clause, loss of profit in insurance accounts and minimum rent in Royalty accounts.	K5
CO6	Gain practical idea about partnership accounts, insurance claims and Royalty accounts.	K6

SYLLABUS

UNIT – I : Partnership Accounts- Admission of Partner

Admission of a partner- Treatment of Goodwill- Revaluation of Assets and Liabilities- Calculation of Ratios for Distribution of Profits- Capital Adjustments. (13 Hrs)

UNIT – II: Retirement and Death of Partner

Retirement of partner- Calculation of Gaining ratio- Revaluation of Assets and Liabilities- Treatment of Goodwill-Adjustment of Goodwill through Capital A/C only- Settlement of Accounts- Retiring Partner's Loan Account with equal Installments only- death of partner- calculation of profit upto the date of a partner. (13 Hrs)

UNIT – III: Dissolution and Insolvency of a Partner

Dissolution- Insolvency of Partners- Garner Vs. Murray –Insolvency of all Partners- Deficiency A/C- Piecemeal Distribution- Proportionate Capital Method Only-Insolvency of Individuals and Firms. (13 Hrs)

UNIT – IV : Insurance Claims Accounts

Computation of Insurance Claims – Loss of stock – Calculation of total stock on the date of Fire – Ratio of Gross Profit – Average clause – Loss of Profit (13 Hrs)

UNIT – V: Royalty accounts

Meaning of Royalty – Minimum Rent – Short Workings – Recoupment of Stock Workings –Entries in the books of Lessor and Lessee (Excluding sublease) (13 Hrs)

Note: Distribution of Marks: Theory- 20% and Problems- 80%.

Text Book:-

Authors	Title	Publisher	Year of Publication
Reddy T.S & Murthy.A	Financial Accounting Volume I	Margham publications, Chennai	2011

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta R.L & Radhasamy .M	Advanced Accountancy	Sultan Chand & Sons, New Delhi	2009
2	Jain S.P and Narang K.L	Advanced Accountancy Volume I	Kalyani publishers, New Delhi	2014
3	Shukla.M.C., Grewal T.S and Gupta S.L	Advanced Accountancy, Volume I	Sultan Chand & Sons, New Delhi	2011

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

18CCU12	MODERN MARKETING	CATEGORY	L	P	Credit
		CORE: X	52	-	3

Preamble

To enable the students to understand the concepts of modern marketing in the changing environment

Course Outcomes

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

CO Number	CO Statement	Knowledge level
CO1	Acquire basic concepts of market, Marketing, Selling, Marketing Management and components of Marketing mix.	K1
CO2	Have a comprehensive knowledge on product planning, Market segmentation, functions of middlemen and Sales promotion programme	K2
CO3	Familiarize with the application of Modern marketing concepts, Pricing policies, Channel of distribution of goods, personal selling and advertising.	K3
CO4	Analyze the organisational structure of Marketing, role of marketing for economic development and effects of Channel of Distribution	K4
CO5	To gain experience on various pricing strategies, advertising media and qualities of good salesmanship.	K5
CO6	Impart skill on marketing plan for new product development and effective sales promotion.	K6

SYLLABUS

UNIT I

Modern marketing concepts:

Marketing –Definition of market and marketing-Importance of marketing –Modern Marketing concept-Global Marketing –E-marketing –Tele marketing- Marketing Ethics -Career Opportunities in Marketing. (10 Hrs)

UNIT II

Marketing Functions:

Buying –Selling –Transportation –Storage – Financing –Risk Bearing –Standardisation – Market Information (10 Hrs)

UNIT III

Marketing Mix:

Product mix –Meaning of Product –Product life cycle –Branding-labelling-Price Mix-Importance-Pricing objectives - Pricing strategies – Promotion Mix - Personal selling, Advertising and Sales Promotion -Place mix-Importance of channels of distribution –Functions of middlemen – Importance of retailing in today’s context (12 Hrs)

UNIT IV

Consumer Behaviour:

Meaning –Need for studying consumer behaviour-Factors influencing consumer behaviour- Market segmentation (10 Hrs)

UNIT V

Consumerism:

Marketing and Government –Bureau of Indian Standards –Agmark –Consumerism – Consumer Protection – Rights of consumers- Green Marketing –Meaning and importance; Rural Marketing- features and importance- suggestion for improvement of Rural Marketing. (10 Hrs)

Text book:

Pillai R.S.N & Bagavathi.V	Modern Marketing: Principles & Practices	S.Chand & Company , New Delhi	2014
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Books for Reference:

S. No.	Author	Title	Publisher	Year
1.	Gary Armstrong Philip Kotler	Marketing	Pearson publications, New Delhi	2013
2.	Rajan Saxena	Marketing Management	McGraw Hill Education (India) Pvt Limited, New Delhi	2016
3.	Ramasamy V.S. Namakumari. S.	Marketing Management, Planning and Control	Macmilan india Ltd, New Delhi	2008
4.	ZiKmund	Marketing	South Western,	2001

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

18CCU13	DATABASE MANAGEMENT SYSTEMS	CATEGORY	L	P	CREDIT
		CORE:XI	65	-	4

Preamble

To equip the learners with fundamental concepts of Database Management System

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of database systems, DBMS, Entity, Object, attributes, relationships, keys, SQL, Transaction, Concurrency	K1
CO2	Understand the concepts of database, functions, components of DBMS, Entity relationship model and types, normalization, Relational algebra, transaction and ACID properties	K2
CO3	Developing application skills related to database languages, database design, E-R model, SQL commands	K3
CO4	Enrich the analytical skills on transaction states and concurrency control schemes	K4
CO5	Evaluate the concepts of database architecture, data base design, Normalization and transaction management	K5
CO6	Gain the practical knowledge to build the database software independently	K6

SYLLABUS

UNIT I

Database Systems:

Introduction-Data independence- Abstraction-Organization of a database-DBMS: Benefits, Functions-Components of DBMS- Data Dictionary-Database users (13 Hrs)

UNIT II

Database Architecture:

Logical Schema-Conceptual Schema-Physical Schema-Database languages-Database design-Design Constraints.

Data model:

Hierarchical, Network, Relationship Models, E-R Model, Object Oriented Model-Object-Relational Model (13 Hrs)

UNIT III

E-R Model:

Components of E-R Model-Relationships: Degree, Connectivity, Cardinality, Dependency, Participation. Constraints-Composite entities-Entity List-E-R diagrams-Types. Normalization: Functional Dependencies, Keys, Relationships-INF, 2NF, 3NF, BCNF (13 Hrs)

UNIT IV

Relational Algebra:

Relational Algebraic operations: Unary and binary operations. SQL:SQL data types-Characteristics-Types of SQL Commands-SQL Operators-Aggregate functions(Insert, Update, Delete, Join, Cartesian Product statements) (13 Hrs)

UNIT V

Transaction Management and Concurrency Control:

Transaction-ACID properties-database Structures-Transaction States. Concurrency Control Schemes: Locking-Two phase Locking-Deadlock-Granularity. Transaction Management in SQL: User defined Transactions- Commit, Roll back, Save Point Commands (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Alexis Leon and Mathews Leon	Fundamentals of DBMS	Vijay Nicole Imprints Private Limited, Chennai	2014

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Abraham Silberchatz and Henry F. Korth	Database System Concepts	Tata McGraw Hill, New Delhi	2006
2.	Date C.J	An Introduction to Database Systems	Tata McGraw Hill, New Delhi	2006

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

III SEMESTER

18CCU15	COMPUTER APPLICATIONS PRACTICAL- II (ORACLE)	CATEGORY	L	P	CREDIT
		CORE: VIII PRACTICAL	-	52	2

Objective:

To explore the knowledge of database management system using DDL commands, DML Commands and PL/SQL Programs

SYLLABUS

1. Create the table library with the following fields

Name	Type
-----	-----
BOOKNO	NUMBER(5)
SID	NUMBER(5)
SNAME	VARCHAR(20)
BOOKNAME	VARCHAR(20)
AUTHER NAME	VARCHAR(20)
PRICE	NUMBER(4)
NO.OF COPIES	NUMBER(4)

Insert the details of 5 students and implement the following queries

- Alter the table by adding a new column 'Publisher name'
- Modify the column price values into float
- Drop the column name 'Auther name'
- Describe the structure of the table
- Display bookno from the table library avoiding the duplicated values.

2. Create a table called EMP with the following structure.

Name	Type
-----	-----
EMPNO	NUMBER(6)
ENAME	VARCHAR2(20)
DESIGNATION	VARCHAR2(10)
DEPTNO	NUMBER(3)
SAL	NUMBER(7,2)

- Insert more than a record into emp table using a single insert command.
- Update the emp table to set the salary of all employees to Rs15000/- who are working as a 'Head of the department'
- Delete only those who are working as a 'trainees'
- Select the name of the employee whose department is 'English'
- List the records in the emp table orderby salary in ascending order

3. Implement the data and built in functions in SQL

- a) Verify the Character/String Function commands of upper,lower,initcap,ltrim,rtrim,concat,length,replace,transalate
- b) Verify the date and time functions of sysdate,round,addmonths,lastday,nextday
- c) Verify the numerical functions of round,ceil,floor,trunc,sign,abs
- d) Verify the Mathematical commands of power,mod,exp,sqrt

4. Create the table for ticket booking reservation with the following fields

Name	Type
-----	-----
Passenger name	VARCHAR2(20)
Passenger ID	NUMBER(4)
Gender	VARCHAR2(20)
Address	VARCHAR2(10)
Source	VARCHAR2(20)
Class	VARCHAR2(20)
Destination	VARCHAR2(20)
Name	Type
-----	-----
TrainId	NUMBER(3)
Train name	VARCHAR2(20)
Seats	NUMBER(10)
Date	DATE
Travelling Cost	NUMBER(5,2)

1. Find the total number of passengers who travelled in "First Class"
2. Get the details of the passengers who travelled from Delhi to Bombay
3. Display the status of the train where the train number= '2333'
4. Update the train details where the seat number= '476'
5. Check the train is available on the given date

5. Create the table 'Sales' with the following fields

Name	Type
-----	-----
Product No	Number 6
Product Name	Character(15)
Units	Character(15)
Quantity	Number(6)
Price	Number(8)

- a) Find the total number products in a table
 - b) Selects all products with a price between 10 and 20:
 - c) Finds the price of the most expensive product and the price of cheapest product
 - d) List the product name if the records in the product table that quantity >100
 - e) Selects all products with a name starting with "E"
6. Write a PL/SQL program to calculate payroll details for all the employees
 7. Write a trigger to add two numbers

(52 Hrs)

III SEMESTER

18CCU16	BUSINESS ECONOMICS	CATEGORY	L	P	CREDIT
		CORE- ALLIED: III	65	-	4

Preamble

To equip the learners with the basic concepts of economic laws/theories relevant to business

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the nature and scope of Business Economics, cost and revenue concepts, utility analysis and production function.	K1
CO2	Understand the concept of demand analysis, factors of production, market – its types.	K2
CO3	Application of various laws and scale of production to maximize profit and scales of the firm.	K3
CO4	Develop analytical skills in analyzing the consumer's surplus, equilibrium of the firm and industry.	K4
CO5	Evaluate the pricing and output decisions under different market structure and theories of factor pricing.	K5

SYLLABUS

UNIT I

Business Economics:

Meaning, Definition, Nature and Scope of economics-Tools of Economic analysis-Micro and Macro Economics-Business Economics-Role of economics in decision making -Economic theories applied to business analysis-Objectives of business economics-Profit maximization-Sales maximization-Rate of growth-Objectives of Firm in different economic systems. (13 Hrs)

UNIT II

Utility Analysis:

Law of diminishing marginal utility-Law of Equi-Marginal utility-Indifference curve.

Demand analysis-Meaning-Determinants of demand-Law of demand, Elasticity of demand-Price, Income and Cross demand-Demand estimation and Demand forecasting-types. (13 Hrs)

UNIT III

Production function:

Factors of production-Law of diminishing returns-Law of variable proportion>Returns to scale-Scale of production-Law of supply-Cost and Revenue-Types of cost of production-Long run and short run cost curve. (13 Hrs)

UNIT IV

Product pricing:

Meaning, Definition, Types-Equilibrium under Perfect competition of firm and Industry - Pricing under Imperfect competition – Monopoly - Price discrimination-Pricing under Monopolistic competition-Pricing under Oligopoly-Kinked demand curve. (13 Hrs)

UNIT V

Factor pricing:

Marginal Productivity Theory-Theories of Rent - Wages- Interest – Profit. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Sundharam.K.P.M & Sundharam.E.N	Business Economics	S.Chand & Sons, New Delhi	2010

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Jhinghan.M.L	Micro Economics Theory	Vrinda Publications Pvt Limited, New Delhi	2002
2	Sankaran .S	Business Economics	Margham Publication, Chennai	2001
3	Seth .M.L	Principles of Economics	Lakshmi Narain Agarwal Publications, Agra	1999

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

18CCU17	CORPORATE ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE:XIV	78	-	5

Preamble

To enable the students to have a comprehensive knowledge for the preparation of Corporate Accounts as per the provisions of the Company's Act.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in company accounts such as meaning of a company, characteristics of a company, definition of shares, debentures, underwriting and goodwill, types of shares, bonus share, right share and underwriting, liquidation.	K1
CO2	Understand the accounting treatment in issue of shares at par premium and discount, issues of debenture, managerial remuneration, calculation of goodwill and shares and liquidator's statement of affairs.	K2
CO3	Develop the application skills to computation of pro-rate allotment, redemption of preference shares, profit and loss account and preparation of balance sheet of companies (new format).	K3
CO4	Familiarize the analytical skills in corporate accounting, calculation of underwriting commission, redemption of debentures in sinking fund method, valuation of shares and liquidators final statement.	K4
CO5	Evaluate the techniques for redemption of preference share, valuation of goodwill and shares, deficiency account in liquidation.	K5
CO6	Gain confidence in preparation of company accounts in new format, various methods for calculating good will and shares, and preparation of liquidator's final statement accounting.	K6

SYLLABUS

UNIT I

Issue of Shares and Underwriting:

Issue of Shares: Par, Premium and Discount – Forfeiture – Reissue – Right Issue – Bonus Share – (Theory and Problem) – Surrender of Shares (Theory only).

Underwriting: meaning – Importance of underwriting – Underwriting Commission – Types of Underwriting – Pure underwriting (Problems only) – Partial Underwriting (Theory only) **(16 Hrs)**

UNIT II

Redemption of Preference Shares and Debentures:

Redemption of preference Shares: Redemption without Fresh Issue of Shares-Redemption at par out of Profits – Redemption at a premium out of profits – Redemption at Par out Fresh Issue – Redemption at a Premium, Partly out of profits and partly out of fresh issue-Redemption at a premium and fresh issue at premium-Redemption at par and Fresh issue at premium- Issue of Bonus shares by using Capital Redemption Reserve-Minimum Fresh issue of Shares.

Debenture - Meaning of Debenture- Types of Debenture - Difference between Shares and Debenture - Issue of Debenture - Redemption of Debenture: Sinking fund method only. **(16 Hrs)**

UNIT III

Final Accounts of Companies:

Final Accounts of Companies(New Format) – Calculation of Managerial Remuneration (Simple problems only). **(15 Hrs)**

UNIT IV

Valuation of Goodwill and Shares:

Goodwill: Meaning – Definition – Nature of Goodwill – Factors affecting the value of Goodwill – methods of valuing Goodwill : Average profit method ,Weighted Average profit Method, Super profit method and Capitalization method.

Valuation of Shares: Meaning – Importance – Factors Affecting the value of Shares – Methods of Valuation of Shares : Net Asset method, Yield Value method And Fair Value Method. **(16 Hrs)**

UNIT V

Liquidation of Companies:

Liquidation-meaning- odes of liquidation – Statement of Affairs - Deficiency A/C – Liquidators Final Statement of Account. **(15 Hrs)**

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Reddy .T.S & Murthy. A	Financial Accounting,	Margham Publication Chennai.	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gupta.R.L & Radhasamy.M	Advanced Accountancy	Sultan Chand & Co, New Delhi	2004
2	Maheswari.K. Suneel	Corporate Accounting	Vikas Publishing House, New Delhi,	2009
3	Shukla .M.C, Grewal.T.S & Gupta S.C	Advanced Accounts	Sultan Chand & Company Ltd, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

18CCU18	OBJECT-ORIENTED PROGRAMMING LANGUAGE WITH C++	CATEGORY	L	P	CREDIT
		CORE:XV	65	-	4

Preamble

To equip the learners with the knowledge of Object-Oriented Programming with C++.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of object oriented programming concepts with C++.	K1
CO2	Understand the importance of variables - data types – operators – functions – arrays - classes -constructor – files	K2
CO3	Familiarize the applications of C++ programming language constructs in developing the Computer Program	K3
CO4	Develop the analytical skills in classes – inheritance – polymorphism – template – exception handling.	K4
CO5	Create a application using concepts such as memory allocation/relinquish, classes, inheritance, polymorphism, file handling, template and Exception handling.	K5

SYLLABUS

UNIT I

Object Oriented Programming Concepts:

OOPs, A New Paradigm –Evaluation of Programming Paradigm- POP vs OOPS –Basic concepts: Objects –Classes –Encapsulation - Data Abstraction –Inheritance –Delegation – Polymorphism –Message Communication –Popular OOPs Languages –Merits and Demerits of OOPs Methodology –Application of OOPs. (13 Hrs)

UNIT II

Introduction to C++:

Key concepts of Object-Oriented Programming – Structure of C++ Program –Tokens, Expression -Basic Data Types –Symbolic Constants –Declaring Data Types -Reference Variables –Operator in C++ -Scope Resolution Operator – Expressions and Implicit Conversions –Control Structures –Functions in C++ Call by Reference –Call by Value –Inline Functions –Default Arguments –Constant Arguments –Classes and Objects –Defining Member Functions –Nesting Member Function –Private Member Function –Static Member Function. (13 Hrs)

UNIT III

Array, Constructor and Functions:

Array of Objects –Friend Function –Returning Objects –Constant Member Function – Pointer to Members –Constructors with Default Arguments –Copy Constructor –Dynamic Constructor –Destructor –Operator Overloading and Type Conversions –Rules for Operator Overloading –Function Overloading –Function Overloading with Arguments –Special Features of Function Overloading. (13 Hrs)

UNIT IV

Inheritance:

Inheritance –Types - single, Multilevel, Multiple, Hierarchical, Hybrid – Visibility– Polymorphism - Virtual Functions – Pure Virtual Function – Pointer to Derived Classes. (13 Hrs)

UNIT V

Console I/O Operations:

C++ Streams –Stream classes – Unformatted I/O Operation – Classes for File Stream Operations –Opening and Closing a file – Templates - Exception Handling

(13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Balagurusamy.E	Object-Oriented Programming with C++	Tata Mc GrawHill, New Delhi	2013

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Ashok N Kamthane	Object-Oriented Programming with Ansi And Turbo C++	Pearson Education, U.K	2003
2	Maria Litvin & Gray Litvin,	C++ for you	Vikas publication, Chennai	2002

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

IV SEMESTER

18CCU19	GOODS AND SERVICE TAX	CATEGORY	L	P	CREDIT
		CORE:XVI	52	-	3

Preamble

To make the students to acquire the fundamental knowledge on Goods and Service Tax system in India.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO1	Acquire the basic knowledge of Indirect taxation, GST, CGST, SGST,IGST, Levy and collection of GST and Registration of GST	K1
CO2	Familiarize and understand the concept of direct and indirect taxes, Goods and Service Tax, goods, services, suppliers, business, manufacturer, casual trader, aggregate turnover, input and output tax, tax credits, integrated tax, intermediary and output tax.	K2
CO3	Develop the application skill of the registration procedure, filing of return and taking input credit.	K3
CO4	Analyze the difference between direct and indirect taxation, advantage of GST, procedure for registration under GST	K4
CO5	Evaluate the taxation structure before and after implementation of GST, types of tax rates under GST, eligibility and conditions for taking input credit and evaluate the taxes subsumed under CGST and SGST, eligibility and conditions for taking input credit, place of supply of Goods or services.	K5

SYLLABUS

UNIT I

Introduction to Indirect Taxation:

Indirect Taxes: Meaning and Nature – Difference between direct and indirect taxes - Advantages and disadvantages of indirect taxes -- Special Feature of Indirect taxes – Taxation under Constitution and Constitutional amendments – Taxation structure before GST

(10 Hrs)

UNIT II

Goods and service tax:

Goods and service tax: an Overview – Meaning of GST – Need for GST – Advantages of GST – Structure of GST in India – SGST – CGST – IGST- UTGST – Types of tax rates under GST. Taxes subsumed under CGST and SGST – GST Council: Composition and functions – Goods and Service Tax Network (GSTN) – Functions of GSTN

(10 Hrs)

UNIT III

Levy and Collection of GST:

Levy and Collection of tax under GST – Taxable event - Definitions for important terms: Goods, Services, Supplier, Business, manufacture, casual taxable persons, aggregate turnover, input tax and output tax. Concept of supply – Composite and Mixed Supplies – Composite Levy – Time of supply of goods and services. Input Tax Credit – Eligibility and conditions for taking input credit- Reverse charge under GST.

(10 Hrs)

UNIT IV

Levy and collection under integrated GST:

Levy and collection under integrated GST Act 2017 - Definitions of important terms: Integrated tax, intermediary, location of the recipient, supplier of services, output tax. Inter-state supply and Intra-State supply-Place of Supply of Goods or Services-Zero-rated supply. (11 Hrs)

UNIT V

Registration procedure under GST:

Registration procedure under GST – person- taxable person – persons not liable to be registered – procedure – compulsory registration - deemed registration – voluntary registration - Unique Identity Number (UIN) – amendments to the registration certificate – cancellation of the registration certificate - Filing of returns (11Hrs)

Note: Distribution of Marks: Theory 100%

Text Book:

Author	Title	Publisher	Year of Publication
R.Parameswaren and P. Viswanathan	Indirect taxes, GST and Customs Laws	Kavin Publications, Coimbatore	2018

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Bangar, V and Bangar, Y	Beginner's Guide to GST	Aadhya Prakashan Publishers, Allahabad	2017
2	Manavalan, V.P	GST Law & Practice	Sitaraman & Co. Pvt. Ltd., Chennai	2017
3	Prasad, L.V.R. and Kirankumar, G.J.	Goods and Services Tax	P.K. Publishers, Chennai	2017
4	Sodhani, V. and Sodhani, D.	GST Manual with GST Tariff	Snow White Publications Pvt. Ltd., Mumbai	2017

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

18CCU21	COMPUTER APPLICATIONS PRACTICAL-IV (C++)	CATEGORY	L	P	CREDIT
		CORE : XVIII PRACTICAL	-	52	2

Objective

To explore the practical knowledge in developing applications using C++ programming language

SYLLABUS

1. Write a simple program to calculate simple interest.
2. Write a simple program to calculate total income.
3. Write a program to calculate compound interest using class.
4. Write a program to calculate income expenditure using class.
5. Write a program to calculate balance sheet using nested class.
6. Write a program to calculate student mark details using array of objects.
7. Write a program to depreciation using straight line method and diminishing method using inheritance.
8. Write a program for banking transaction using multiple inheritance.
9. Write a program to calculate margin of safety using multilevel inheritance.
10. Write a program to calculate increase or decrease in working capital using operator overloading.
11. Program to calculate Economic Order Quantity (using nesting of member function).
12. Program to create the employee file and prepare pay slip by accessing the file.

(52 Hrs)

IV SEMESTER

18CCU22	COMPANY LAW	CATEGORY	L	P	CREDIT
		CORE ALLIED: IV	65	-	4

Preamble

To make the students to acquire the knowledge on the basic provisions relating to company law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge on important terms and registration procedures.	K 1
CO 2	Understand the concept of Memorandum of Association, Articles of Association, Prospectus, Doctrine of Indoor Management, Doctrine of Ultravires, Meetings.	K 2
CO 3	Develop the application skill on the structure of company, Incorporation of a company, company meeting, preparation of agenda and minutes and procedures for winding up of a company.	K 3
CO 4	Analyse the role of directors and secretary, rights and liabilities of secretary, Qualification and disqualification of directors and secretary, appointment and removal of directors, powers and liabilities of directors, Directors remuneration, role and duties of company secretary.	K 4
CO 5	Gain confidence to start up a new company in the modern era.	K 5

SYLLABUS

UNIT I

Formation of a Company:

Introduction – Meaning and definition of a company-characteristics-advantages and limitations-classification - Promotion: Definition – Meaning and Definition of a Promoter – functions and duties – Incorporation: Meaning – certification of Incorporation –certification of commencement of Business-Memorandum of Association – Articles of Association – Relationship between Articles and Memorandum. Doctrine of Indoor Management – Exceptions to Doctrine of Indoor Management – Prospectus: Definitions – Contents – Deemed Prospectus – Misstatement in prospectus. (13 Hrs)

UNIT II

Directors of a Company:

Meaning and Definition - Qualification and Disqualification of Directors – Appointment of Directors – Removal of Directors – Director’s remuneration – Powers – Duties – Liabilities of Directors. (13 Hrs)

UNIT III

Company Secretary:

Secretary – Definition – Types – Legal Position – Duties – Rights and Liabilities of a Company Secretary – Qualifications for appointment as secretary - Role of a Company Secretary – As a statutory officer, Co-Coordinator and Administrative Officer. (13 Hrs)

UNIT IV

Company Meetings:

Meaning – Essentials of a Company Meeting - Kinds of Company Meetings : Statutory Meeting- Board of Directors Meeting - Meetings of the Shareholders – Meetings of the Debenture holders – Meetings of the Creditors` -Annual General Meeting(AGM)- Drafting of Correspondence relating to the meetings : Notice – Agenda – Writing of Minutes. (13 Hrs)

UNIT V

Winding up of a Company:

Introduction – Meaning and Definition – Process of Winding up - Modes of Winding up: Compulsory Winding – Voluntary Winding up – Winding up of Unregistered Companies - Consequences of Winding up. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Kathiresan & Radha V.	Company law & secretarial practice	Prasanna Publishers, Chennai	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gogna P.P.S	A textbook of company law	S.Chand & Sons, New Delhi.	2007
2	Kapoor N.D.	Elements of company law	S.Chand & Sons, New Delhi	2013
3	Sreeni vasan	Company law	Margham Publications, Chennai	2013

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

IV SEMESTER

18SEUCC2	E-COMMERCE	CATEGORY	L	P	CREDIT
		Skill Enhancement : II	39	-	2

Preamble

To make the students to understand the concept of e-commerce, its application in business and overview of electronic payments.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of E-commerce applications, information technology and business EDI, Internet and data security, consumer oriented electronic commerce and Network access equipments.	K1
CO2	Understanding the importance of value added network, encrypted documents and electronic mail, digital token based electronic payment system.	K2
CO3	Familiarize the application of Mercantile process models and Components of I-way,.	K3
CO4	Analyze the EDI Legal Security & Privacy issues and firewalls network security.	K4
CO6	Gain practical knowledge in the process of electronic payments, emerging client server security threats, technology behind the web.	K6

SYLLABUS

UNIT-I

Introduction to E-Commerce:

Different perspective of E-Commerce - History of E-Commerce -The Anatomy of E-commerce Applications - components of the I-way - Network Access Equipment. **(8 Hrs)**

UNIT-II

Information Technology and Business:

Electronic Data Interchange – EDI Legal, Security & Privacy issues – EDI software implementation value added networks. **(8 Hrs)**

UNIT-III

Network Security and firewalls:

Client Server Network Security – Emerging client server security threats – Firewalls and networks security – Data and Message - security and the web. **(8 Hrs)**

UNIT-IV

Consumer Oriented Electronic Commerce:

Consumer Oriented Applications – Mercantile Process Models – Mercantile Models from the consumers perspective – Mercantile Models from the merchants perspective. **(8 Hrs)**

UNIT-V

Overview of electronic payments:

Digital Token based electronic payment systems, smart cards, credit card/debit card based Electronic payment Systems – Risk designing electronic payment system. **(7 Hrs)**

Text Book

Authors	Title	Publisher	Year of Publication
Ravi Kalakota & Andrew,Whinston.B	Frontiers of Electronic Commerce	Dorling Kindersley (India) Pvt. Ltd. New Delhi	2006

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Bharat Bhasker	Electronic Commerce	Tata Mc Graw Hill Publishing Co. Ltd. New Delhi	2006
2.	Pandey C.S, Rahul Srivastava & Saurabh Shukla	E-Commerce and its Applications	S.Chand & Company Ltd. Kolkata	2007
3.	Rayudu .C.S	E-Commerce & E-Business	Himalaya Publishing House, New Delhi	2004

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

V SEMESTER

18CCU23	COST ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE XIX	78	-	5

Preamble

To equip the learners to understand the techniques of cost accounting to become cost accountant

Course Outcomes

On successful completion of this course, the student will be able to

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K1
CO2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover and classification of overheads	K2
CO3	Develop the application skill in drafting a cost sheet, estimation of tender, EOQ, Methods of valuing material issue.	K3
CO4	Analyse the various system of wage payment and methods of operating costing.	K4
CO5	Evaluate the process losses, wastage, scrap, normal and abnormal losses and Reconcile the profits of Financial and Cost Accounting, Treatment of profits in Contract costing	K5

SYLLABUS

UNIT I

Overview of Cost Accounting : Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost - Preparation of Cost Sheet, Tenders & Quotations. **(15 Hrs)**

UNIT II

Materials : Meaning, Importance and techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Economic Order Quantity – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue. **(15 Hrs)**

UNIT III

Labour & Overhead:

System of wage payment – Idle time – Control over idle time – Labour turnover. Computation and control of labour – Remuneration and incentives – time rate system – piece rate system – Premium and Bonus plans. Overhead – Classification of overhead – allocation and absorption of overhead - Primary and Secondary Distribution – Machine Hour rate **(16 Hrs)**

UNIT IV

Process Costing : Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter process profits and equivalent production. **(16 Hrs)**

UNIT V

Operating Costing & Contract Costing: Meaning and definition - Application of operating costing- Operating costing units-Operating costing in service Industries-Transport costing-costing procedure in Transport costing – computation of cost unit in Road Transport.

Contract costing : features-Distinction between job costing and contract costing- Recording of costs of a contract- recording of Value and profit on contracts – Profit or loss on Contracts.

Reconciliation of Cost and Financial accounts. **(16 Hrs)**

NOTE : Distribution of marks : Theory 40% and Problems 60%

Text book

Authors	Title	Publisher	Year of Publication
Reddy T.S. & Hari Prasad Reddy .Y	Cost Accounting	Margham Publishers, Chennai	2012

Books for Reference:

S. No.	Author	Title	Publisher	Year
1.	Arora M.N.	Cost Accounting Principles & Practices	Vikas Publishing House, Chennai	2008
2.	Iyengar .S.P.	Cost Accounting	Sultan Chand & Sons, Chennai	2000
3.	Jain S.P & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, Chennai	2002
4.	Pillai R.S.N. & Bagavathi .V	Cost Accounting	S. Chand & Company Limited, Chennai	2001
5.	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	Sultan Chand & Sons, Chennai	1994

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

V SEMESTER

18CCU24	AUDITING	CATEGORY	L	P	CREDIT
		CORE : XX	65	-	4

Preamble

To equip the learners with fundamentals concepts of auditing and impart the knowledge about various dimensions.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	To acquire the basic knowledge of auditing, objectives of auditing, audit program, audit note book, working paper, voucher, vouching, verification, valuation, reserves & provisions, audit report & investigation.	K1
CO2	To understand the importance and limitations of the auditing, internal control, internal check, various modes of appointment of an auditor, qualities of an auditors, qualification and disqualification of an auditor, significance of vouching, causes & reasons for depreciation, reserves & provisions, objectives of investigation.	K2
CO3	To develop the application skills related to vouching of cash book, trading & impersonal ledger accounts, verification & valuation of assets & liabilities, responsibilities of an auditor while verification and valuation of assets & liabilities, reasons & usage of creating various reserves.	K3
CO4	To develop the analytical skills in conducting share capital & share transfer audit, Vouching Vs Verification Vs Valuation, provisions of companies act regarding investigation, contents and types of audit report, discussions of various case laws.	K4
CO5	To evaluate the methods of depreciation, Rights, duties & liabilities of an auditor, various types of auditing.	K5
CO6	Gain practical exposure in preparation of audit programme, audit report & procedures for conducting electronic auditing and acquire the jobs in auditor office.	K6

SYLLABUS

UNIT I

Introduction to auditing:

Auditing – Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Planning-Audit Program-Audit Note Book - Audit Working Paper. (13 Hrs)

UNIT II

Internal Control, Check and Vouching:

Internal Control: Meaning – Purpose – Characteristics – Limitations -Internal Check: Meaning – Objectives – Principles - Merits & Demerits – Internal Check with regard to Cash, Wages, Purchases, Sales, Stores and Fixed assets.

Voucher: Meaning-Types-Points to be remembered while vouching – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger. (13Hrs)

UNIT III

Verification, Valuation and Depreciation:

Meaning of Verification and Valuation - Basis and methods of Valuation - Difference between Vouching, Verification and Valuation.

Depreciation: Meaning, Causes, Basis, Methods and Auditors Duties regarding Depreciation – Reserves & Provision: Meaning, Distinction between Reserves and Provision - Classification of Reserves. (13 Hrs)

UNIT IV

Audit of Joint Stock Companies:

Preliminary Steps for Commencing an Audit – Share Capital Audit: Audit of shares issued for Cash and consideration other than Cash (Shares issued at Premium and Discount) - Calls in Arrear - Calls in Advance – Forfeiture - Bonus Shares - Share transfer Audit: Procedure - Blank transfer - Share Certificate - Share Warrant – Difference between Share and Stock.

Qualifications & Dis-qualifications of an auditor – Various modes of Appointment & Removal of company auditor - Rights, Duties and Liabilities of an Auditor (Civil & Criminal). (13Hrs)

UNIT V

Audit report , Investigation and E-auditing:

Audit Report: Meaning - Contents and types - Investigation: Objectives of Investigation – Investigation under the provisions of Companies Act- Audit of Computerized Accounts – Electronic Auditing. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Pardeep Kumar,Baldev Sachdeva & Jagwant Singh	Principles of Auditing	Kalyani Publishers, New Delhi	2010

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kamal Gupta	Auditing	Tata Mcgra hill Publications, New Delhi	2003
2.	Paula F.R.M	Auditing	The English language Society and Sir Isaac Pitman and Sons Ltd,London	2010
3.	Tandon B.N	Practical Auditing	S Chand Company Ltd, New Delhi.	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V SEMESTER

18CCU25	SOFTWARE DEVELOPMENT WITH VISUAL BASIC	CATEGORY	L	P	CREDIT
		CORE : XXI	65	-	4

Preamble

To equip the learners with fundamental concepts of visual basic programming

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of visual basic terms, IDE components, toolbox, controls in toolbox, statements in VB programs, menus, dialog boxes and database	K1
CO2	Understand the concepts of IDE, toolbox and its controls, events of controls, statements in visual basic, menus and dialog boxes, data files and database	K2
CO3	Developing application skills related to branching and looping in visual basic, data files and database, animation and graphics control	K3
CO4	Develop the analytical skills of IDE, Database, data controls and preparing reports	K4
CO5	Evaluate the concepts of error handling in VB programs and develop a database with data control	K5
CO6	Gain the practical knowledge to construct a program with database for a given problem	K6

SYLLABUS

UNIT I

Introduction to VB:

Features-Event driven programming-Terminologies in VB: Form-Controls-Module-Project-Procedure.IDE: Title bar- Menu bar- Toolbar, Project Explorer Window- Properties Window- Form Window-Toolbox.

Controls in Toolbox: Label – Text- Picture box- Command button- Check box- List box- Combo box- Horizontal and Vertical Scroll bars-Timer Control- Drive list box- Directory list box-File list box- Shape and Line Controls- Image Control- Data Control-OLE control- Animation and Graphics Controls-Events

(13 Hrs)

UNIT II

Statements in Visual basic:

Variables- Data types-Scope of Variables-Operations-Constants-Expressions-Functions, Procedures. Arrays: Static Arrays, Dynamic Arrays. Library functions-Program Comments-Data type conversions (13 Hrs)

UNIT III

Branching and Looping:

If-then, If then else, Selection. Looping: For Next, Do loop, While..Wend. Input box and Message box function-String functions-Date and Time functions (13 Hrs)

UNIT IV

Menus and Dialog boxes:

Stepping through the program-Error handling- Generating a standalone Executable program. Common Dialog box: File, Open, Save, Save as, Print. Data Files: Characteristics-Accessing and saving a file- Sequential data files- Random access data files- Binary File- Reading and Writing into a binary file (13Hrs)

UNIT V

Database:

Record sets- Creating a database with data control-ADO Control. Data reports- Crystal reports- Parts of data reports- Developing an application- Other controls in VB (13 Hrs)

Text Book:

Author	Title	Publisher	Year of Publication
Gottfried S., Bayron	Theory and problems of programming with Visual Basic	Tata Mcraw hill Publication, New Delhi	2002

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Mcbridge P.K.	Programming in Visual Basic	BPB Publications, New Delhi	2004
2.	Mohammed Azam	Programming with Visual Basic 6.0	Vikas Publishing House Pvt Ltd, Chennai	2006

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

V SEMESTER

17CCU27	INSTITUTIONAL TRAINING	CATEGORY	L	P	CREDIT
		CORE : XXIII	-	-	1

Rules Governing Institutional Training

- Each student should undergo Institutional Training during fourth semester Summer Vacation for a period of 21 working days.
- The Institutions meant for training shall be the Banks/Insurance Companies, Post Office, Co-operative Organisations, Regional Rural Banks, Public Ltd Companies or any other organizations recognized by the Department of Commerce
- After the completion of the training, each student has to submit an Institutional Training Report (one copy) within 45 days after reopening of the college for the fifth semester. It should be approved by the guide.
- The training report shall be valued internally by the Department for a maximum of 100 marks.
- **Break up of 100 Marks:**

Work Diary : 20 Marks
Evaluation of Report : 40 marks
Viva - voce Examination : 40 marks

100 marks

- For a pass in Institutional Training, the student should secure a minimum of 50% Marks (50 Marks)
- The final mark list will be handed over to the Controller of Examination by the Head of the Department.
- The result will be published along with the V End Semester Examination.

V SEMESTER

	ELEMENTS OF COSTING	CATEGORY	L	P	CREDIT
		CORE XXIV (Optional)	39	-	3

(For other major students)

Preamble

To enable the learners to understand the basic concepts, methods and principles of cost accounting

Course Outcomes

On successful completion of this course, the student will be able to

CO Number	CO Statement	Knowledge level
CO1	Acquire the basic knowledge on cost accounting concepts, elements and classification of cost and overheads, levels of material control, purchase and stores control.	K1
CO2	Understand the techniques of costing, preparation of cost sheet, Need for material control, control of idle time of labour, methods of calculation of labour turnover	K2
CO3	Develop the application skill in drafting a cost sheet, EOQ, Methods of valuing material issue.	K3
CO4	Analyse the various system of wage payment and methods of remuneration and incentive	K4
CO5	Evaluate the distribution of overhead by adopting primary and secondary distribution method	K5

SYLLABUS

UNIT I

Overview of Cost Accounting :

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost. (7Hrs)

UNIT II

Elements of Cost :

Material – Labour – Overhead - Preparation of Cost Sheet (Simple Problems) - Production statement (8Hrs)

UNIT III

Materials :

Meaning, Importance & techniques of Material Control: Levels of material Control – Need for Material Control – Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores –Economic Order Quantity – ABC analysis – Perpetual inventory system – Stores Control – Methods of valuing material issue(Problems in FIFO, LIFO, HIFO) only **(8Hrs)**

UNIT IV

Labour:

System of wage payment – Idle time – Control over idle time – Labour turnover- Computation of labour cost – Remuneration & Incentives – Straight Piece Rate system - Taylor's Differential Piece Rate system – Merrick's Multiple Piece rate system, Premium & Bonus Plans - Halsey and Rowan plan (simple problems only) **(8Hrs)**

UNIT V

Overhead:

Classification of overhead – Primary Distribution – Secondary Distribution -Step and Repeated distribution method (simple problems only) **(8Hrs)**

NOTE : Distribution of marks : Theory 50% and Problems 50%

Text book

Authors	Title	Publisher	Year of Publication
Reddy T.S , Hari Prasad Reddy Y.	Cost Accounting	Margham Publishers, Chennai	2012

Books for Reference:

S. No.	Author	Title	Publisher	Year
1.	Arora M.N.	Cost Accounting Principles & Practices	Vikas Publishing House, Chennai	2008
2.	Iyengar .S.P.	Cost Accounting	Sultan Chand & Sons, Chennai	2000
3.	Jain S.P & Narang	Cost Accounting Principles and Practice	Kalyani Publishers, Chennai	2002
4.	Pillai R.S.N. & Bagavathi .V	Cost Accounting	S. Chand & Company Limited, Chennai	2001
4.	Saxena V.K. & Vashist C.D.	Advanced Cost & Management Accounting	Sultan Chand & Sons, Chennai	1994

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

V SEMESTER

18CCU28	COMPUTER APPLICATIONS PRACTICAL-V (VISUAL BASIC)	CATEGORY	L	P	CREDIT
		CORE XXV PRACTICAL	-	39	2

Objectives:

To develop the practical skills of visual basic packages and MS-office

SYLLABUS

1. Write a VB program to design a calculator to perform basic arithmetic operation
2. Create a VB program to launch a rocket for a given speed
3. Write a VB program to find the depreciation for a given number of years
4. Write a VB program to draw different types of object in a form (line,circle,square)
5. Create a VB program to display various types of font styles using checkboxes
6. Design a VB program to conduct a quiz programme and evaluate the answers
7. Write a VB program to design the list of menus and submenus using menu editor
8. Write a VB program to maintain the stock level in a department store and prepare a report using Data control
9. Create a database for storing students details using ADODC control
10. Design a form to implement the animation techniques using timer control

(39 Hrs)

V SEMESTER

18CCU29a	ANIMATION TECHNIQUES	CATEGORY	L	P	CREDIT
		CORE XXVI: ELECTIVE I (a)	65	-	4

Preamble

To equip the learners to understand the animation technique for computer profession.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in animation terms: movie clip – graphics – button.	K1
CO2	Understand the basic tools used in 2D animation and 3D animation.	K2
CO3	Apply animation in film industries, advertisement, etc	K3
CO4	Develop designing and animation skills through drawing or some simulation method.	K4
CO5	Create an effect of visual motion in animation.	K5

SYLLABUS

UNIT I

Animation:

Meaning – importance –History of Animation – Uses of Animation – Types: – 2D Animation – 3D Animation – Principles of Animation –Animation techniques – Animation on the WEB. (13 Hrs)

UNIT II

2D Animation:

Types - Flash: Introduction to Flash –Understanding tools: Arrow – Line – Pen – Oval – Pencil – Free transform – Ink bottle – Dropper – Hand tool – Subselection – Lasso – Text – Rectangle – Brush – Fill transform – Paint bucket – Eraser – Magnifier. (13 Hrs)

UNIT III

Timeline window:

Working with the Timeline and Frame-based Animation - Working with the Timeline and Tween-based Animation –Creating Button, Movie clip, Graphics – Actionsript. (13 Hrs)

UNIT IV

3D Animation :

Types –Maya : Understanding Maya – Main menu bar and menu sets – Shelf – Toolbox – Command Line and Help Line – Channel Box and Layer editor – Hotbox – Viewport – Working with Project and Scene in Maya: Creating a new Project, scene – Saving a Scene – Closing Maya. (13 Hrs)

UNIT V

Working with Objects:

Types of Objects: Polygon – NURBS – Subdivision surfaces – Light – Transforming Objects: Moving an Object – Rotating an Object – Scaling an Object – Transforming an Object using Channel Box – Skeleton & Kinetic 3D Animation – Texturing & Lighting of 3D Animation – Applications & Software of 3D Animation. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Todd Perkins	Adobe Flash Professional CS5	Wiley India Pvt. Ltd., New Delhi	2012

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Kogent Learning Solutions Inc.	Maya 2012 in simple steps	Dreamtech press, New Delhi	2012
2	Ranjan Parekh	Principles of Multimedia	Tata McGraw Hill, New Delhi	2007
3	Tom Meade, Shinsaku Arima	Maya 8.0:The Complete Reference	Tata McGraw Hill, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V SEMESTER

18CCU29b	INCOME TAX LAW & PRACTICE-I	CATEGORY	L	P	CREDIT
		CORE :XXVI ELECTIVE-I (b)	65	-	4

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for individuals.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge about the basic principles and concepts of Income tax.	K1
CO2	Understand the rules and provisions of income tax under five heads of income namely, Income from Salaries, Income from House Property, Profits and Gains of Business or Profession, Capital Gains and Income from other sources.	K2
CO3	Familiarize with the computation of income tax for an individual.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income under Income tax Act.	K4
CO5	Evaluate the income of an individual and the tax payable.	K5
CO6	To gain practical knowledge in computing tax liability of an individual and the filing of Income tax returns.	K6

SYLLABUS

UNIT I

Basic Concepts of Income tax :

Income Tax Act – Definition of Income– Assessment year – Previous year - Assessee – Residential status – Scope of Total Income – Charge of Tax - Exempted Incomes. (13 Hrs)

UNIT II

Heads of Income – I:

Income from Salaries - Income from House property. (13 Hrs)

UNIT III

Heads of Income – II:

Profits and Gains of Business or Profession – Income from other sources. (13 Hrs)

UNIT IV

Heads of Income –III & Deductions:

Capital gains–Deductions from Gross Total Income . (13 Hrs)

UNIT V

Tax Liability and Tax Planning:

Set-off and Carry Forward of Losses – Computation of tax liability – Assessment of Individuals – Tax planning: Meaning, Objectives, Types - Tax evasion Vs Tax avoidance.

(13 Hrs)

Note: Distribution of Marks: 40% Theory and 60% Problems.

Text Book:

Authors	Title	Publisher	Year of Publication
Gaur V.P & Narang	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2019

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi, New Delhi	2019
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2019
3	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2019

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V SEMESTER

18CCU29c	BANK MARKETING	CATEGORY	L	P	CREDIT
		CORE:XXVI ELECTIVE-I (c)	65	-	4

Preamble

To make the students to acquire the basic knowledge of the Bank marketing.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of the terms such as, Bank marketing, market segmentation, Pareto effect, Marketing , Promotion, Place and price strategy	K1
CO2	Understand the features of service marketing, marketing strategy, marketing mix, product life cycle, sales promotion , personal selling,	K2
CO3	Develop application skills in sales promotion and selling and marketing planning	K3
CO4	Develop analytical skills in distinguishing between bank marketing and marketing goods, bank market, problems in pricing the banking services.	K4
CO5	Evaluation of market practices in banks, effects of segmentation, branch level planning.	K5

SYLLABUS

UNIT I

Meaning and Evolution of Bank Marketing:

Meaning of Bank marketing – Evolution of bank marketing in India – Justification for practicing marketing in banks- Special features of services marketing - Bank marketing – bank marketing vs marketing goods. (13 Hrs)

UNIT II

Market Segmentation for Banks:

Concept of market segmentation – Purpose of market segmentation to banks – Importance of segmentation to banks – Criteria for segmentation – emerging rules of segmentation- stages and effects of segmentation.

Marketing planning – Branch level planning – Pareto effect – Removing myths while planning- A full scale analysis of market. (13 Hrs)

UNIT III

Marketing Structure and Strategy:

Marketing Structure: Bank Marketing Structure.

Marketing strategy – the concept- Types of strategy – Marketing strategy for public sector commercial banks – Formulation of marketing mix- Ingredients of marketing mix.

Product strategy –Product life cycle-Product portfolio- New product development dilemma-Product strategy for banks. **(13 Hrs)**

UNIT IV

Promotion, Pricing and Place Strategy:

Promotion – The concept-The communication process –Selection of media –Sales promotion- The concept – Personal selling – The concept- Types of personal selling- Dynamics of personal selling.

Pricing strategy – Problem in pricing the banking services –pricing objectives – strategy-techniques- Price negotiation.

Place strategy – Marketing channel-The concept-Management of bankers- Management of place –standard of customer service –People mix. **(13 Hrs)**

UNIT V

Future of Bank Marketing:

Introduction – Corporate image- Corporate culture and Paradigm shift-Developing the bankers- Strategic marketing-Marketing for loan assets- Emergence of financial supermarkets-Rural banking market.

E-Bank Marketing- Role of Information Technology in Banking. **(13 Hrs)**

Text Book:

Authors	Title	Publisher	Year of Publication
Jha S.M	Bank Marketing	Himalaya publishing house, Mumbai	2011

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Rajeev K. Seth	Marketing of Banking Services	Macmillan India ltd, New Delhi	1997
2.	Saxena K.K	Bank marketing	Skylark Publication, New Delhi	1988

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

V SEMESTER

18SEUCC3	COMMERCIAL LAW	CATEGORY	L	P	CREDIT
		Skill Enhancement Course : III	39	-	2

Preamble

To make the students to acquire the knowledge on the legal provisions relating to commercial law.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire knowledge in Law with reference to business and the basic rules regarding a contract, its elements and its types. Offer, Acceptance, Consideration, Remedies, Bailment, Pledge, Conditions and Warranties.	K1
CO2	Understand the basic rules regarding the law of contract, its elements, Formation and Discharge of a contract, Remedies in case of breach of contract, Indemnity, Guarantee and Sale of goods, Difference between Conditions and Warranties, Sale and Agreement to sell, Bailment and Pledge.	K2
CO3	Develop the application skills relating to Formation of a contract, Discharge of contract, Remedies for breach of contract, duties and rights of an agent, Bailor, Bailee, Surety, Unpaid seller.	K3
CO4	Develop an analytical skills using the different case laws relating to contract entered by a minor, a person of unsound mind, a person disqualified by law and free consent, Different conditions and warranties given during sale of goods.	K4
CO5	Evaluate the validity of an offer, acceptance, consideration, person's capacity to contract, Consent, damages to be paid in case of breach of contract, conditions, warranties.	K5
CO6	Enhance the business skill, by updating knowledge of the legal aspects of business.	K6

SYLLABUS

UNIT I

Law of Contract:

Law of contract-Law -meaning -Law of contract-Essential elements of valid contract-Types of contract-Offer-Legal rules relating offer-Acceptance-Essential elements of a valid acceptance-Revocation of offer and acceptance - Consideration - Essential elements of a valid consideration. (7 Hrs)

UNIT II

Capacity and Qualification of contract:

Capacity to contract- Law relating to minor, unsound mind, person disqualified by law-Free consent-coercion-undue-influence-misrepresentation-fraud and mistake. (7 Hrs)

UNIT III

Performance and Remedies of contract:

Performance and discharge of contract-Remedies for breach of contract. (8 Hrs)

UNIT IV

Indemnity and Guarantee:

Contract of Indemnity and Guarantee-Rights and liabilities of surety-Bailment and pledge. (8 Hrs)

UNIT V

Sale of goods Act:

Law of sale of goods-Sale and Agreement to sell-Conditions and Warranties-Transfer of ownership-Performance of contract of sale-Carriage of goods. (9 Hrs)

Text Book:

Authors	Title	Publishers	Year of Publication
Pillai R.S.N & Bagavathi	Business Law	S.Chand& Company Ltd, New Delhi.	2010

Book for References

S.No	Authors	Title	Publishers	Year of Publication
1	Kapoor N.D	Business Law	Sultan Chand & Sons, New Delhi	2017
2	Kathiresan& Radha	Commercial Law	Prasanna Publishers & Distributors, Chennai.	2014
3	Shukla M C	Mercantile Law	S.Chand& Company Ltd, New Delhi.	1998

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

V SEMESTER

18PEUCC1	BUSINESS AND COMMERCIAL KNOWLEDGE (SELF - STUDY)	CATEGORY	L	P	CREDIT
		PROFICIENCY ENHANCEMENT	-	-	2

Preamble

To enable the students to learn themselves and acquire knowledge of business and commerce.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO 1	Acquire the basic knowledge of business, forms of business, basics of economics, stock exchange and important commercial terminologies.	K 1
CO 2	Understand the concepts of business organization, business ethics, trading of securities, law of demand and supply and marginal utilities.	K 2
CO 3	Familiarize the application of knowledge in starting a business, methods of stock trading and basic economic principles in business.	K 3
CO 4	Analyze the various forms of organization suitable for modern business and factors influencing demand and supply.	K 4
CO 5	Evaluate the development and growth of various forms of organization.	K 5

SYLLABUS

UNIT I

Nature and Scope of Business:

Meaning and definition of business- Characteristics of business- Scope of business- Business system- Objectives of modern business- Essentials of a successful business- Qualities of a successful business men- Development and growth of various forms of business organization- Business ethics.

UNIT II

Forms of Business Organization:

Sole proprietorship business- Partnership firms- Joint Hindu Family firm- Joint stock companies- Co-operative institutions- Public enterprises- Public utility services.

UNIT III

Stock Exchange:

History and Evolution of Stock Exchange- Functions of Stock Exchange- Organization of Stock Exchange- Services of Stock Exchange- Membership in Stock Exchanges- Classification of members in India- Investors and Speculators- Kinds of speculators- Methods of trading- Listing of securities- Securities Exchange Board of India (SEBI)- Functions- Salient features.

UNIT IV

Business Economics:

Meaning and Definition of Business Economics- Concept of marginal utility- Law of Diminishing Marginal Utility- Importance of Diminishing Marginal Utility- Law of demand- Factors influencing demand- Meaning of supply- Law of supply- Determinants of supply- Assumptions of supply.

UNIT V

Common Business Terminologies:

i) Finance and Business Terminologies:

Bater system- Money- Legal tender- Call money- Earnest money- Money market- Capital market- Bank- Central bank- Co-operative bank- Rural bank- Bank rate- Credit card- Debit card- Insurance- Life insurance- General insurance- Tax- Assessment year- Financial year- Previous year- Direct tax- Indirect tax- GST.

ii) Marketing Terminologies:

Market- Marketing- Marketing mix- Channels of distribution- Advertising- Branding- Brand name- Trade mark- Copy right- Goodwill- Sellers market and buyers market- Wholesaler- Retailer- Consumer- Customer- Multiple shop- Chain store- Super market- Black market- Export- Import- Balance of payment- STD- Fax- Telephone- Video conferencing.

iii) Accounting Terminologies:

Accounts- Single entry system- Double entry system- Journal- Ledger- Trial balance- Profit and loss Account- Balance sheet- Debtors and creditors- Assets and liabilities- Capital- Gross profit and net profit- Inventory- Invoice- Depreciation- Royalty- Hire purchase and installment- Capital expenditure and revenue expenditure- Auditing- Voucher- Working capital- Trade discount- cash discount.

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Kathiresan & Radha.V	Business Organization	Prasanna Publishers, Chennai.	2006
2.	Sankaran.S	Business Economics	Margham Publications, Chennai	2014

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI SEMESTER

18CCU30	INTERNET AND WEB DESIGNING	CATEGORY	L	P	CREDIT
		CORE:XXVII	91	-	5

Preamble

To equip the learners with fundamental concepts of internet and web designing

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the conceptual knowledge of HTML and its elements, client server, webserver, browser links, frames, DHTML, forms and its elements, PHP	K1
CO2	Understand the concepts of HTML tags, Cascading style sheets, font and text attributes, scripting languages, events in java script	K2
CO3	Developing application skills related to branching and looping in HTML and PHP	K3
CO4	Develop the analytical skills of programming languages for website	K4
CO5	Evaluate the concepts of webpage elements and its events	K5
CO6	Gain the practical knowledge to construct a website with frames, links, images	K6

SYLLABUS

UNIT I

Introduction to HTML:

Web server- Web Client/Browser-HTML Tags- Commonly used HTML Commands- Lists- tables- Linking- Frames- Adding images to HTML Documents. **(18 Hrs)**

UNIT II

Introduction to DHTML:

Cascading Style Sheets: Font attributes- Color and back ground attributes- Text attributes- Border and List attributes-External Style sheet: Using DIV and SPAN tag. **(18Hrs)**

UNIT III

Javascript in HTML:

Data types-Variables-Arrays-Operators and Expressions. Conditional Checking: If-else, Loops (For, While, Do-While). Functions: Built-in-functions-User defined functions-Dialog boxes: Alert, prompt, confirm. **(19Hrs)**

UNIT IV

Webpage Events Using JavaScript :

Forms – Form elements: Text, Passwords, Text area, Button, Radio, Checkbox, Select, Submit, Reset, Hidden, File upload. Properties and methods of form elements-String object, Math object, Date object, User Defined object. **(18 Hrs)**

UNIT V

PHP Basics:

Data types-Variables-Constants-Operators-Arrays. Functions: Built-in-functions-User defined functions- Date and Time functions. **(18 Hrs)**

Text Book:

Author	Title	Publisher	Year of Publication
Ivan Bayross	Web Enabled Commercial Applications Development using HTML, javascript, DHTML and PHP.	Vikas Publishing House Pvt Ltd, Chennai	2008

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	Alexis Leon and Mathews Leon	Internet for Everyone	Vikas Publishing House Pvt.Ltd., Chennai	2000
2.	Chris Bates	Web Programming: Building internet Applications	Wiley dream tech india Pvt.Ltd, New Delhi	2003

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

VI SEMESTER

18CCU31	MANAGEMENT ACCOUNTING	CATEGORY	L	P	CREDIT
		CORE:XXVIII	91	-	5

Preamble

To familiarize the students with the nature and concepts of management accounting and enable them to take managerial decisions using tools and techniques of management accounting.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the knowledge in management accounting in the aspects of scope, objectives, characteristics, functions, significance, limitations, ratio analysis, classification, need, importance of adequate working capital, disadvantages of excess or inadequate working capital, fund flow and cash flow statements, working capital, marginal costing, break even analysis, budget, budgeting and budgetary control.	K1
CO2	Familiarize and understand the difference between financial and cost accounting versus management accounting, significance and limitations of financial statements, components of balance sheet and profit and loss account, fund flow versus cash flow statement, significance and limitations in the preparation of fund flow and cash flow statement.	K2
CO3	Develop the application skills to estimation of working capital, computation of contribution, P/V ratio, break even sales and margin of safety in the process of decision-making.	K3
CO4	Analyzing the financial statement using short-term, long-term, profitability ratios, factors determining working capital requirements, fund flow and cash flow statements and break even analysis.	K4
CO5	Preparation of cash flow and fund flow statement to evaluate cash and fund flow of the company, managerial applications of marginal costing.	K5
CO6	Construction of balance sheet in ratio analysis and preparation of budgets.	K6

SYLLABUS

UNIT I

Introduction to Management Accounting and Tools and Techniques:

Nature and scope of Management Accounting – Meaning – Nature – Scope – Functions – Objectives – Importance – Limitations – Distinction between Financial Accounting and Management Accounting – Relationship between cost and management Accounting – Tools and Techniques of Management Accounting. (11Hrs)

UNIT II

Ratio Analysis:

Ratio Analysis - Significance and Limitations of Ratio Analysis-Classification of Ratios - Analysis of Short-term Financial Position (Liquidity Ratios and Turnover Ratios) -Analysis of Long-term Financial Position - Analysis of Profitability (General Profitability Ratios and Overall Profitability Ratios) - Construction of Balance Sheet. (20Hrs)

UNIT III

Working capital, Fund Flow and Cash Flow Statement:

Working Capital - Meaning and Concept-Classification-Need-Working Capital Cycle-Importance of Adequate Working Capital –Disadvantages of Excess or Inadequate Working Capital-Factors Determining Working Capital Requirements-Estimation of Working Capital.

Fund Flow statement – Meaning– Importance and Limitations - Funds Flow statements Vs Income Statement and Balance Sheet – Schedule of changes in working capital – Funds from operations- Preparation of Funds Flow statement. (20Hrs)

UNIT IV

Cash Flow Statement and Marginal Costing:

Cash Flow statement- Meaning– Comparison between Fund Flow statement and Cash Flow statement – Uses of Cash Flow statement – Limitations – Preparation of Cash Flow Statement.

Marginal Costing-Meaning-Advantages-Limitations- -Break Even Analysis-Manageial Applications of Marginal Costing. (20 Hrs)

UNIT V

Budgeting:

Budgeting and budgetary Control - Meaning – Definition - Objectives of Budgetary Control - Essentials of Budgetary Control – Advantages – Limitations - Classification and Types of Budgets - Flexible Budget - Materials Purchase Budget - Production and Cost Production Budget - Sales Budget - Selling and Overhead Budget - Cash Budget. (20Hrs)

Note: Distribution of Marks: Theory 20 % and Problem 80 %.

Text Book:

Authors	Title	Publisher	Year of Publication
Sharma R.K. and Shashi K.Gupta	Management Accounting,	Kalyani Publication Chennai.	2016

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Khan M Y and Jain P K	Management Accounting,	TataMcGrew Hill Publishing Company Limited, New Delhi	2007
2	Maheswari S N	Principles of Management Accounting	Sultan Chand and Sons, New Delhi	2009
3	Ramachandran and R Srinivasan R	Management Accounting,	Sriram publications, Trichy	1996
4	Reddy T.S and Hariprasad Reddy Y	Management Accounting,	Maragham Publications, Chennai	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI SEMESTER

18CCU33	COMPUTER APPLICATIONS PRATICAL VI (WEB DESIGNING)	CATEGORY	L	P	CREDIT
		CORE XXX: PRACTICAL	-	52	2

Objectives:

To develop the practical skills of HTML AND PHP scripting languages

SYLLABUS:

1. Create a HTML program to display the ordered lists and unordered lists of products in a department store
2. Create a HTML program to prepare the class timetable
3. Create a webpage for a business company using HTML
4. Create a webpage to an advertisement using images
5. Create a webpage to implement the hyperlinks using frames
6. Create a webpage for online ticket reservation using javascript
7. Create a webpage to prepare the college application form and validate them using VB scripts
8. Create a webpage to add the given events to a calendar date
9. Design a website to conduct a quiz programme and evaluate the answers
10. Create PHP programs to maintain the stock details

(52 Hrs)

SEMESTER VI

18CCU34a	CORELDRAW	CATEGORY	L	P	CREDIT
		CORE XXXI: ELECTIVE II (a)	65	-	4

Preamble

To equip the learners with fundamental of CorelDraw

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in Coreldraw – pick, shape, graph paper, fill tools	K1
CO2	Familiarize and understand the basic tools in Coreldraw	K2
CO3	Apply the tools and techniques of Coreldraw in print media.	K3
CO4	Develop the analytical skills in Coreldraw to create and edit images.	K4
CO5	Give exposure to create logos, brochure, Visiting card, wedding card etc.	K5

SYLLABUS

UNIT I

Basics of Coreldraw:

Introduction-Getting Started-Creating A New File - Title Bar-Menu Bar-Work Area-Printable Page-Property Bar-Page Counter Bar-Color Palette-Toolbox-Status Bar -Saving-Closing-Opening Views-Normal View-Preview-Wire Frame View-Draft View-Zoom. (13 Hrs)

UNIT II

Working with object tools:

Lines-Ellipse-Circles-Rectangle-Polygon - Toolbox- Selecting and Manipulating Objects -Changing the Shape-Combining Two Objects-Skewing-Welding the Objects- Blending- Curve Lines-Straight Lines-Continuing a Line-View Mode-Changing-Media Tool-Rotating an Object-Arranging Objects. (13 Hrs)

UNIT III

Text:

Introduction-Text Tool-Entering Artistic Text-Entering Paragraph Text-Converting Text-Formatting Text-Changing the Font Size-Arranging Objects-Ordering The Objects-Changing the Font-Bullets-Decorating the Text-Text Editor-Opening-Changing the Alignment-Type Style-Spell Checking- Grammar -Searching Synonyms-Find-Replace-Editing-Formatting Characters.

(13 Hrs)

UNIT IV

Image:

Bitmap Images -Vector Image-Resizing-Rotating-Skewing-Moving-Cropping-Importing Images-Adding Special Effects-Converting to Bitmap-Exporting Images. Applying color fills and Outlines (13 Hrs)

UNIT V

Applying Effects :

Introduction -Power of Blends -Distortion -Contour Effects -Envelopes -Lens effects - Transparency -Creating Depth Effects -Power Clips. **Designing :** Wedding Card - Brochure - Visiting Card – logo. (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Gary David Bouton	CorelDRAW X8 The Official Guide	Tata McGraw-Hill, New Delhi.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Gary David Bouton	CorelDRAW X6 The Official Guide	Tata McGraw Hill Companies, New Delhi	2012
2	Kogent Learning Solutions	Corel Draw X5 The Official Guide	Tata McGraw Hill, New Delhi	2008

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI SEMESTER

18CCU34b	INCOME TAX LAW AND PRACTICE - II	CATEGORY	L	P	CREDIT
		CORE XXXI: ELECTIVE II (b)	65	-	4

Preamble

To familiarize and update the students with the provisions of Income Tax Act and computation of Income Tax for all types of assesses.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Gain knowledge on the provisions of assessment of various types of persons, appeals, provisions and prosecution.	K1
CO2	Understand the rules and provisions of income tax under different heads of income for various assesses and agricultural income.	K2
CO3	Gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Co-operative Societies.	K3
CO4	Analyse and apply the permissible exemptions and deductions from income of various assesses under Income tax Act.	K4
CO5	Assess the income of HUF, Firms, Person, Company, Co-operative Societies and file the returns electronically.	K5
CO6	Gain practical knowledge in the computation of tax for different types of assessee.	K6

SYLLABUS

UNIT I

Assessment of HUF and Firms:

Hindu Undivided Family – Concept - Conditions for HUF – Residential status of HUF – Headwise computation of HUF income – Deductions – Individual Income and Family Income – Applicability of Alternate Minimum Tax (AMT) on HUF – HUFs not covered under AMT – Tax liability of HUF – Firms – Meaning of Firm, Partner and Partnership under Income Tax Act – Limited Liability Partnership (LLP) – Assessment of Firm/LLP U/S 184 and 185 – Alternative Minimum Tax (AMT) on Firm/LLP – Tax liability of LLP/Firm. (13 Hrs)

UNIT II

Assessment of AOP and Companies:

Meaning of AOP and BOI – Computation of Total income of AOP/BOI – Rates of Tax for AOP/BOI – Treatment of share of income from AOP/BOI.

Company Taxation – Important definitions – Residential status and incidence of tax - Computation of GTI – Special provision for losses – Deductions u/s 80 – Computation of tax liability – Minimum Alternative Tax – Dividend Tax. (13 Hrs)

UNIT III

Assessment of Co-operative Societies and Special cases:

Co-operative Society and its types – Computation of Total Income – Deductions.

Assessment of Special cases – Computation of tax liability on income on which no tax is payable – Tax on Accumulated balance of RPF, Long term capital gains, Dividend, Royalty or fee received by foreign companies, Life Insurance business, Winnings from lotteries, Cross word puzzles and races – Tax on Non-resident sports association – Tax on non-residents – Amendments made by the Finance Act 1992. Assessment of Fringe benefits. (13 Hrs)

UNIT IV

Assessment of Agricultural Income and E-filing of Returns:

Agricultural Income – Need and Definition – Tests – Partly Agricultural and Partly Business income – Assessment – Computation of Net Agricultural Income – Calculation of Tax on Integration. Electronic filing of returns – Procedure. (13 Hrs)

UNIT V

Appeals and Penalties

Appeals and Provisions: Judicial authorities – Jurisdiction – Appeals – Appealable order – Appellate Tribunal – Procedure in Appeal – Appeal to High court and Supreme court - Revisions.

Penalties – various types of penalties – Failure to fill return – concealment of Income – Firm – Failure to pay advance tax – Powers to waive penalty – Stay or Compounding – Procedure for levying penalty – Prosecutions – Offences of individual, HUF, Firm and Companies. (13 Hrs)

NOTE: Distribution of marks : Theory 40% and Problems 60%

Text Book:

Authors	Title	Publishers	Year of Publication
Gaur.V.P & Narang.D.B	Income Tax Law & Practice	Kalyani Publishers, New Delhi.	2017

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Dinkar Pagare	Tax Laws	S.Chand & Sons, New Delhi	2017
2	Lal.B.B, Vanshist. N.	Direct Taxes	I.K. International Publishers, New Delhi	2017
3	Malhotra.H.C.	Income Tax Law & Accounts	Sahithya Bhavan Publishers, Agra	2017

Power Point Presentation, Quiz, Assignment, Activity, Group Discussion, Seminars, Experience Discussion, Brain Storming.

VI SEMESTER

18CCU34c	CONSUMER BEHAVIOUR	CATEGORY	L	P	CREDIT
		CORE XXXI: ELECTIVE II (c)	65	-	4

Preamble

To equip the learners with the concept of consumer behaviour which promote consumer movement in India.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of consumer behaviour, culture, social class, consumer motivation, consumerism and consumer protection.	K1
CO2	Understand the need for studying consumer behaviour, consumer attitude, objectives of culture, characteristic feature of social class, consumer perception, consumer decision making and the importance of consumerism.	K2
CO3	Application of consumer behaviour in marketing, consumer learning, consumer decision making and redressal of consumer disputes.	K3
CO4	Analyse the consumer behaviour models, involvement of consumer decision making and reasons for slow growth of consumer movement.	K4
CO5	Familiarize the process of consumer research, decision making process and legislation for consumer protection.	K5
CO6	Gain confidence in creating consumer awareness in different categories of social class.	K6

SYLLABUS

UNIT I

Nature and Scope of Consumer Behaviour:

Consumer Behaviour - Meaning – Definition – Scope of Consumer Behaviour – Need for studying Consumer Behaviour – Consumer and Buyer – Consumer Vs Customer – Discipline of consumer behaviour, customer value satisfaction – retention – marketing ethics - Consumer Behaviour models – Economic model – Learning model – Psychoanalytical model – Sociological model. (13Hrs)

UNIT II

Consumer learning and Consumers' attitude:

Learning theories – Behavioral learning theories – measures of consumer learning. Consumer attitude – characteristics – functions – factors influencing attitude formation – strategies for attitude change - methods of attitude measurement. (13Hrs)

UNIT III

Influence of culture on Consumer Behaviour and Social class:

Culture – meaning – characteristics – subculture – cross culture – objectives of cross culture marketing – areas for cross culture – problems of cross culture marketing. Social class – meaning – categories – characteristic features – social class in India. (13Hrs)

UNIT IV

Consumer Research and Decision making:

Consumer Research – process of consumer research – paradigms – consumer motivation – need – dynamics – types – consumer perception. Consumer Decision Making – decision making process – types – purchase decisions – post purchase behavior – low involvement decision making Vs high involvement decision making. (13Hrs)

UNIT V

Consumerism:

Consumerism – meaning – definition – need for consumerism – legislations for consumer protection – consumer protection councils – district forums – redressal of consumer disputes – consumer movement – consumer movement in India – reasons for slow growth of consumer movement in India. (13Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Natarajan L	Consumer Behaviour	Margham Publications, Chennai.	2010

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1.	David L. Loudon & Albert J. Della Bitta.	Consumer Behaviour	Tata McGraw-Hill Publishing Company Limited, New Delhi	2004
2.	Leon G.Schiffman, Leslie Lazar Kanuk, S.Ramesh Kumar	Consumer Behaviour	Dorling Kindersley Pvt. Ltd., South Asia	2013
3.	Ramanuj Majumdar	Consumer Behaviour	PHI Learning Private Limited, New Delhi.	2010
4.	Suja R.Nair	Consumer Behaviour in Indian Perspective	Himalaya Publishing House, New Delhi	2009

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

V SEMESTER

18CCU35a	PHOTOSHOP	CATEGORY	L	P	CREDIT
		CORE : XXXII: ELECTIVE-III (a)	65	-	4

Preamble

To equip the learners to understand the techniques of photoshop to become a photo designer.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge in Photoshop – crop, pen, brush tools.	K1
CO2	Familiarize and understand the basic tools in Photoshop	K2
CO3	Apply application of photoshop in image editing and processing in print	K3
CO4	Develop the analytical skills in editing photographs.	K4
CO5	Gain professional skills to design photos.	K5

SYLLABUS

UNIT I

Introduction to Adobe Photoshop:

Getting Started - Vector and Raster Images-Exploring Menu bar, Tool bar, Option bar- Customizing Work spaces-Opening and Navigating Images-Saving the file in different File Formats – Closing Files. (13 Hrs)

UNIT II

Layers:

Layers basics -Selecting, Grouping and Linking Layers- Locking layers-Masking Layers - Layer Opacity and Styles. **Drawing and Painting** :Drawing and Editing shapes-Painting with the Brush Tool and Pencil Tool-Creating Patterns-Blending Modes-Gradients-The Eraser Tool - The Magic Eraser Tool -The Background Eraser Tool -Using the Art History Brush -Using the History Brush. **Selection Tools**: Selecting with Marquee Tool-Selecting with Lasso Tool- Selection with Magic Wand and other selection methods-Saving selection (13 Hrs)

UNIT III

Color Basics :

Color Modes and Models -Color Mode Conversion -Foreground and Background Colors -Using the Color Picker - Selecting Colors with the Color Palette -Selecting Colors with the Eyedropper Tool -Selecting Colors with the Swatches Palette. **Applying Fills** :Using the Paint Bucket Tool -Using the Gradient Tool -Using the Gradient Editor -Using Patterns -Using the Pattern Maker -Stroking . (13 Hrs)

UNIT IV

Manipulating Images:

Changing the Canvas Size -Rotating and Flipping mages -Cropping Images -The Free Transform Command -The Smudge Tool -Blurring and Sharpening Images -Using the Dodge Tool and the Burn Tool -The Sponge Tool -Filters and The Filter Gallery -The Liquify Command -The Clone Stamp Tool -The Pattern Stamp Tool -The Healing Brush Tool -The Patch Tool - The Color Replacement Tool. (13 Hrs)

UNIT V

Text :

Text Basics -Entering Text -Selecting Text -Editing the Bounding Box -Creating a Type Selection -Applying Effects to Type Layers -Using the Character Palette. Filters: Filter Basics - Filter Effects. Create passport size photo- stamp size photo – Age progression - Smoke Effect – Rainy effect – flame effect – Invitation designing – convert color image into black & white image – photo alteration (eye adjustment, color adjustment, etc) (13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Bittu Kumar	Adobe Photoshop	V & S Publishers, New Delhi	2013

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Deke McClelland & Laurie Ulrich Fuller	Photoshop CS2 Bible	Wiley India (P) Ltd, New Delhi	2009
2	Laurie Ulrich Fuller, Robert C. Fuller	Photoshop CS3 Bible	Wiley India (P) Ltd, New Delhi	2012

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars

VI SEMESTER

18CCU35b	TAX PLANNING	CATEGORY	L	P	CREDIT
		CORE XXXII: ELECTIVE III (b)	65	-	4

Preamble

To enable the learners with basic knowledge of tax planning and various provisions related to planning.

Course Outcomes

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

CO Number	CO Statement	Knowledge Level
CO1	Acquire the basic knowledge of different types of taxes, various heads of income and corporate taxes.	K1
CO2	Understand the problems and methods of tax planning, tax evasion and tax avoidance, importance and scope of tax planning	K2
CO3	Analyze the tax planning for residential status, income from salaries, house property, business or profession, capital gains and other sources.	K3
CO4	Develop the analytical skills in applying rates of tax, computation of tax liability and MAT provisions, TDS and payment of Advance Tax.	K4
CO5	Evaluate the clubbing provisions and set off and carry forward of losses and exempted incomes.	K5
CO6	Apply the provisions of tax in practical tax planning of individual and corporate.	K6

SYLLABUS

UNIT I

Nature and scope of tax planning:

Concept of Tax Planning - Meaning of different types of taxes – Problems in tax planning – Methods of tax planning – Tax Evasion and Tax avoidance - importance and scope of tax planning – Basic definitions under income tax Act - Tax free sources of income. **(13 Hrs)**

UNIT II

Individual Taxation:

Computation of income under different heads of income - Tax planning for residential status – Tax planning in respect of income from salaries and House property. **(13 Hrs)**

UNIT III

Business or Profession:

Tax planning for profits and gains of business or profession. **(13 Hrs)**

UNIT IV

Capital Gains and Other Sources:

Tax planning for capital gains and income from other sources - clubbing provisions- Set off and carry forward of losses - Deductions out of GTI - Rates of tax and computation of tax liability - Exempted incomes. **(13 Hrs)**

UNIT V

Corporate tax planning:

Corporate Taxation: Computation of income under different heads of income, Set off and carry forward of losses, Deductions out of gross total income, Rates of tax, computation of tax liability and MAT provisions - TDS and payment of Advance Tax. **(13 Hrs)**

Text Book:

Authors	Title	Publisher	Year of Publication
Singhania, Vinoth K and Monica Singhania	Corporate Tax Planning	Taxmann Publications Pvt.Ltd., New Delhi	

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Acharya, Shuklendra and Gurha.M.C	Tax Planning under Direct Taxes	Modern Law Publication, Allahabad	
2	Ghosh, T.P	IFRSs	Taxmann Publications Pvt.Ltd. New Delhi.	

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI SEMESTER

18CCU35c	MARKETING RESEARCH	CATEGORY	L	P	CREDIT
		CORE XXXII ELECTIVE III(c)	65	-	3

Preamble

To enrich the skill to develop the research knowledge to do marketing research independently.

Course Outcomes

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

CO Number	CO Statements	Knowledge Level
CO 1	Acquire the knowledge of marketing research objectives, scope and importance, identification of problems, meaning of sample methods, sources of data collection, meaning of Product research and Advertising research and its importance.	K 1
CO 2	Understand the elements and nature of marketing research, choosing relevant review of literature, sampling technique, difference between primary and secondary data, application of marketing research and marketing research ethics.	K 2
CO 3	Analyze the kinds of marketing research, benefits and limitations of marketing research, determination of sample size, framing the hypothesis, data collection through questionnaire and interview schedule and Indian scenario of marketing research.	K 3
CO 4	Enhance the analytical skills on testing the hypothesis, selection of sample and report writing.	K 4
CO 5	Evaluate the data analysis, interpretation of analysis and reports.	K 5
CO 6	Give exposure to conduct market survey.	K 6

SYLLABUS

UNIT I

Marketing Research:

Meaning & Definition of marketing Research – Objectives – Scope - Importance – Elements - Nature of Market research - Kinds of marketing research - Benefits and limitations.

(13 Hrs)

UNIT II

Marketing Research Process:

Steps involved for selection of a topic for research study - Components of research problem - Definition of Problem - Evaluation of Problem - review of relevant literature - Testing hypothesis.

(13 Hrs)

UNIT III

Sampling and Sampling Design:

Meaning of Sample-Purpose of Sampling - Sample size determination - Sampling technique – Probability sampling and Non -Probability sampling - Errors in Sample Surveys

(13 Hrs)

UNIT IV

Data Collection and Report Writing:

Meaning of Data - Types of Data - Sources of data - Methods of collection of primary data (Questionnaire method, Interview method and Survey method only) - Difference between primary and secondary data. Preparation of Market Research Report.

(13 Hrs)

UNIT V

Application of Marketing Research:

Product research - Advertising research - Market and sales analysis (meaning and concepts only) - Marketing research in India - Ethical issues related to marketing research.

(13 Hrs)

Text Book:

Authors	Title	Publisher	Year of Publication
Sharma.S.S	Marketing research	Himalaya Publishing House, New Delhi.	2013

Books for Reference:

S.No	Authors	Title	Publishers	Year of Publication
1	Beri G.C	Marketing research	Tata Mc Graw Hill Education Pvt. Ltd, New Delhi.	2016
2	Naresh.K.Malhotra	Essentials of marketing research –A hands on orientation	Pearson Education Ltd, United Kingdom	2016
3	RavilochananP	Marketing research	Margham Publication Chennai.	2015

Power Point presentation, Quiz, Assignment, Experience Discussion, Brain Storming, Group Discussion, Seminars.

VI SEMESTER

18SEUCC4	COMMERCE PRACTICAL	CATEGORY	L	P	CREDIT
		Skill Enhancement:IV	-	26	2

Objectives:

To enable the learners to

- i. Be familiar with the practical aspects of commerce
- ii. Become aware of the present practical needs in day-to-day life
- iii. Get training in the filling up of the various forms used in the field of commerce and
- iv. Develop the skills of preparing documents used in business.

A. BUSINESS CORRESPONDENCE AND OFFICE METHODS

1. Filling up of e- money order form.
2. Job application/Resume.
3. Layout of a business letter.
4. Blue print/sketch of an office.
5. Filling of papers.
6. Handling e-mail. (3 Hrs)

B. ACCOUNTING

7. Computation of ratios from Annual Report of a limited company.
8. Income and Expenditure Account of any NGO. (2 Hrs)

C. COST ACCOUNTING

9. Specimen of stock register, pay roll/wage sheet.
10. Form of Bin Card and Form of Time Card.
11. Filling of Material Order and Material Requisition. (2 Hrs)

D. TAXATION

12. Filling up of Income Tax Returns and PAN application form.
13. Filling up of sales tax form.
14. Filling up of Income Tax Refund form.
15. e-filling of Income Tax Returns. (3 Hrs)

E. SECRETARIAL PRACTICE

16. Drafting of Notice, Agenda and Minutes for Meeting.
17. Chart showing Organisation Structure.
18. Factory Layout. (2 Hrs)

F. MARKETING

19. Collection of different types of advertisement.
20. Preparation of an advertisement copy.
21. Market Survey. (2 Hrs)

G. INVESTMENT MANAGEMENT

- 22. Filling up of Demat application form.
- 23. Filling up of share application form for IPO.
- 24. Filling up of Mutual Fund application form.
- 25. Filling up of Mutual Fund Certificate.

H. STATISTICS

- 26. Diagrammatic presentation of data for Export/Import of a company for 'n' years. (3 Hrs)

I. COMMERCIAL LAW

- 27. Preparation of contract – specimen form.
- 28. Statement of P.F. Contribution.
- 29. Statement of E.S.I. Contribution. (2 Hrs)

J. BANKING

- 30. Filling up of Account Opening Form.
- 31. Knowledge of various forms used in day-to-day banking – Cheque – Pay-in-Slip – Withdrawal Form – Transfer Form – Draft.
- 32. Currencies of important countries
- 33. Form of Credit Card.
- 34. Filling up of ATM application form.
- 35. Filling up of Loan Application Form. (4 Hrs)

K. GENERAL

- 59. Filling up of Railway/Bus Reservation/Cancellation forms.
- 60. Filling up of Passport application form.
- 61. Filling up of Aadhar card and PAN card. (3 Hrs)

18CCU03/ 18CCU08/ 18CCU14/ 18CCU20/ 18CCU26/ 18CCU32	COMPREHENSION IN COMMERCE	CATEGORY	L	P	CREDIT
CORE: SELF- STUDY/ONLINE		-	-	1	

The Comprehension in Commerce examination will be conducted at the end of each semester I, II, III, IV, V, VI for papers I,II, III, IV, V and VI for a maximum of 50 marks which consists of

Comprehension (Multiple Choice Questions) (50x1=50) 50 marks

The students are examined on Core, Core Allied, Core Elective papers studied in I, II, III, IV, V & VI Semesters. In the comprehension component, the students are tested on their grasping ability of the subjects of study.