

Placed at the meeting of

Academic Council held on 26.03.2018

APPENDIX – H

MADURAI KAMARAJ UNIVERSITY

(University with Potential for Excellence)

B.Com. Computer Application - Semester

CHOICE BASED CREDIT SYSTEM REVISED SYLLABUS

(This will be effective from the academic year 2018-2019)

Regulation, Scheme of Examination and Syllabus

1. Introduction of the Programme: The main object of this course is to develop basic skill in commerce and computer subjects. The core papers of this course inculcate basic accounting knowledge for maintaining proper accounts and entrepreneurial skill to begin start up. It also provides foundation for doing higher education in the form of ACS/CMA/ACA courses and M.Com/MBA.

2. Eligibility for admission: Candidates seeking admission- to B.Com (CA) Semester Degree Course should have passed the Higher Secondary Examination of the Government of Tamil Nadu (or) and other examination accepted as equivalent by the Syndicate of Madurai Kamaraj University.

3. Objectives of the Programme:

1. To develop basic skills in the subjects of Commerce and computer subjects.
2. To expose the students to computer applications in the field of Commerce / Business.
3. To develop entrepreneurial skill.

4. Outcome of the Programme:

Upon Successful completion of this course it is expected that student will be capable of producing innovative solutions to business activities and applying computer based knowledge and skill to business challenges.

5,6,7 Language, Core Papers, Elective, Papers , NME Papers:

Part-I **Language** for I and II Semesters.

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

(OR)

Alternative Subjects: பிறபாடங்கள்

I Semester – வணிக கடிதத்தொடர்புகள்

II Semester – காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்

Part - II English for I and II Semesters

PART - III

1. Introduction to PC Software and MS - Office
2. PC Software and MS - Office - Lab
3. Financial Accounting - I
4. Business Application Programming
5. Business Application Programming - Lab
6. Financial Accounting - II

7. Database Applications
8. Database Applications - (ORACLE) Lab
9. Financial Accounting – III
10. Business Statistics
11. Cost Accounting
12. Introduction Visual Programming
13. Visual Programming – Lab
14. Banking Theory, Law and Practice
15. Business Mathematics
16. Financial Accounting - IV
17. Financial Accounting – V
18. Business Laws
19. Income Tax Law and Practice - I
20. Introduction to Multimedia and DTP
21. Multimedia Application – Lab
22. Industrial Relations and Labour Laws
23. Income Tax Law and Practice - II
24. Fundamentals of Internet and Web Technologies

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

Part IV

Non - Major Elective Courses

26. Business Accounting

27. Advertising and Salesmanship Skill Based Subjects

Skill Based Subjects

28. Retail Marketing

29. Environmental Studies

30. Good and Services Tax

31. Export - Import Procedures and Documentation

32. Value Education

33. Tally - Lab

34. E-Commerce

35. Commerce Practical.

Part -V,

36. Extension Activities

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

8. Unitization:

Each paper contains 5 units. Not only core subjects, but also all the subjects.

9. Pattern of Semester Exam;

Internal	-	25Marks
External	-	75 Marks
Total	-	100 Marks

10. Scheme for Internal Assessment

Test = 10 Marks

(There shall be two tests of 10 Marks each)-Average 10 Marks

Assignment = 5 Marks

Seminar / Group Discussion = 5 Marks

Peer-Team Teaching = 5 Marks

Total = 25 Marks

11. External Exam

There is external examination at the end of the semester - ODD semesters in the month of November and EVEN semester in the month April.

A candidate who does not pass the examination may be permitted to appear in the failed subjects in the subsequent examinations. A candidate should get his name registered with M.K. University at the time of appearing for the first semester examinations.

Those students who have attended the classes for 68 days (75%) and above will be permitted to appear for the ensuing university examinations without any preconditions. Those students who have attended the classes for 67 days and less, but 59 days (65%) and above will be permitted to apply for exemption in

the prescribed form to the university along with fess Rs.300 with the specific remarks of the principal for condonation of attendance. Those students who have attended the classes for ,58 days and less, but 45 days (50%) and above cannot appear for university examinations provided they can appear for next examinations by paying of Rs.500 with special permission along with proper documents for sufficient reasons for their absence. Those who students who have put in 44 days of attendance and less have to repeat the whole semester.

12. Question Paper Pattern

Time: 3 Hrs.

SECTION-A

10 x 1=10Marks

- i) Choose the Correct Answer 1- 5
- ii) One Question from each unit
- iii) Fill in the blanks 6 - 10
- iv) One question from each unit
- v) Each question carries 1 mark

SECTION-B

5 x 7= 35 Marks

- i) Either (or) Type question 11 to 15
- ii) One question from each unit
- iii) Each question carries 7 Marks

SECTION-C

3 x 10= 30 Marks

- i) Open Choice questions 10 to 20
- ii) Answer any Three question out of Five
- iii) One question from each unit
- iv) Each question carries 10 Marks

13. Scheme for evaluation

Theory examinations will be evaluated by the examiners appointed by Madurai Kamaraj University

14. Passing Minimum:

1. There is no passing minimum for internal examination.
2. The passing minimum for external examination is 27 out of 75 marks.

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

15. Model Questions:

Model question paper is enclosed at the end of the syllabus.

16. Teaching Methodology

Each subject is taught through lecturing assignment, seminar and peer team teaching.

17. Text Books

List of text books is given below the fifth unit of syllabus of each subject.

18. Reference Books

List of reference books is given below the fifth unit of syllabus of each subject.

19. Retotaling and Revaluation provision:

Candidates may apply for revaluation for the paper which was already evaluated, within 10 days from the date publication of the result in the university website, through specified revaluation forms along with required fees.

20. Transitory provision

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

21. Subjects and Paper related websites:

www.wileyindia.com

www.vijaynicole.co.in

www.nlist.inflibnet.ac.in

www.perason.co.in

www.mhhe.com/kahate/knsze

www.vikaspublishing.com

www.khannabooks.com

www.elsevier.com

www.sanfoundary.com

www.publishersglobal.com

22. Duration:

Three Years consisting of six semesters.

23. General framework:

Medium of Instruction is English.

24. GENERAL INSTRUCTIONS

1. All the question papers must be set in English except Tamil / Malayalam / Hindi / Arabic / French and வணிக கடிதத்தொடர்புகள் மற்றும் காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்.
2. Only commerce teachers should be appointed as examiners, both for setting and valuation, for all the Commerce Subjects
3. Only commerce teachers with computer knowledge should be appointed as examiners, both for setting and valuation, for commerce related computer subjects
4. External examiners will evaluate all papers including on the job training and project reports
5. Kindly go through the syllabus, question paper blue print model question paper pattern carefully
6. The syllabus and question paper blue print are to be strictly adhered to
7. Kindly make the question specific, precise and without ambiguity
8. The university must send a copy of the syllabus of the respective subject and the following instructions while appointing the examiners for setting question papers
 - i) The question set by them strictly conform to the syllabus, to the question paper pattern and to the instruction sent
 - ii) 'Questions should be fairly distributed over the whole syllabus
 - iii) The scheme of valuation and the key to the problems should be sent along with the question paper

25. Report on "On the Job Training and Project Report"

Note: At the end of the Second Year, during holidays, "On the job Training - II" is Compulsory and the Report to be submitted. The Viva - voce examination is to be

Conducted and the marks, both for Report and Viva Voce should be awarded at the end of Sixth Semester only.

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

COURSE STRUCTURE AND SCHEME OF VALUATION SEMESTER WISE

I SEMESTER

S. No	Part	Title Of the Paper	Hours/ Week	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hindi/ Arabic/French or வணிககடிதத் தொடர்புகள்	6	3	25	75	100
2	II	English -I	6	3	25	75	100
3	III	Introduction to PC Software and MS- Office	5	4	25	75	100
4	III	MS-Office Lab	5	4	25	75	100
5	III	Financial Accounting-I	6	5	25	75	100
6	IV	Non-Major Elective – Business Accounting	2	2	25	75	100

II SEMESTER

S.No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	I	Tamil/Malayalam/Hindi/ Arabic/French or , காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்	6	3	25	75	100
2	II	English -II	6	3	25	75	100
3	III	Business Application Programming	5	4	25	75	100
4	III	Business Application Programming Lab	5	4	25	75	100
5	III	Financial Accounting-II	6	5	25	75	100
6	IV	Non-Major Elective – Advertising and Salesmanship	2	2	25	75	100

III SEMESTER

S. No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	III	Data base Application	5	4	25	75	100
2	III	Data base Application Lab	5	4	25	75	100
3	III	Financial Accounting III	6	5	25	75	100
4	III	Business statistics	6	4	25	75	100
5	III	Cost Accounting	6	4	25	75	100
6	IV	Retail Marketing	2	2	25	75	100

IV SEMESTER

S. No	Part	Title Of the Paper	Hours /Weak	Credit	Intern al	External	Maximm Marks
1	III	Introduction to visual Programming	5	4	25	75	100
2	III	visual Programming Lab	6	4	25	75	100
3	III	Banking Theory, Law and Practice	5	4	25	75	100
4	III	Banking Mathematics	6	4	25	75	100
5	III	Financial Accounting IV	6	5	25	75	100
6	IV	Goods and Services Tax	2	2	25	75	100

V SEMESTER

S. No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	III	Financial Accounting- V	6	4	25	75	100
2	III	Business Laws	5	4	25	75	100
3	III	Income Tax Law and Practice-I	5	5	25	75	100
4	III	Introduction to Multimedia and DTP	5	4	25	75	100
5	III	Multimedia and DTP Lab	5	4	25	75	100
6	IV	Environmental Studies(Skill Based)	2	2	25	75	100
7	IV	Export – Import Procedures and Documentation(Skill Based)	2	2	25	75	100

VI SEMESTER

S. No	Part	Title Of the Paper	Hours/ Weak	Credit	Internal	External	Maximum Marks
1	II	Labour Laws	6	4	25	75	100
2	III	Income Tax Law and Practice-II	6	5	25	75	100
3	III	Fundamentals of Internet and Web Technologies	5	4	25	75	100
4	III	Project work and on the job Training(Viva-Voce)	5	4	25	75	100
5	III	Value Education(Skill Based)	2	2	25	75	100
6	IV	Commerce Practical(Skill Based)	2	2	25	75	100
7	IV	Tally -Lab(Skill Based)	2	2	25	75	100
8	IV	E-Commerce (Skill Based)	2	2	25	75	100

Part V

Extension activities

-1credit

(All the Six Semester)

முதலாமாண்டு

முதலாம் பருவம்

பகுதி-ஐ

பிற்பாடம்

வணிக கடிதத்தொடர்புகள்

நோக்கம் வணிகத்திற்கு தேவையான கடித தொடர்புகளை எழுதுவது கையாளுவது குறித்து அடிப்படை புரிதலை மேம்படுத்துதல்.

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

அலகு ஆ: வணிக கடிதப் போக்குவரத்து - கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு - திட்டமிடுதல் - தயார் செய்தல் - மின் அஞ்சல் வகைகள் - பயன்பாடுகள் - மின் அஞ்சல் உருவாக்கம் - பாதுகாப்பு.

அலகு இ: வணிக விசாரணைக் கடிதங்கள் - ஆணையுறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிகட்டல் கடிதங்கள் - வசூல் கடிதங்கள் - வகைகள் முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமன கடிதம் - காப்பீட்டு கடித வகைகள்.

அலகு ஈ: பணி தொடர்பான கடிதப் போக்குவரத்து - பணி வேண்டி விண்ணப்பக்கடிதம் எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப்படிவம் - பணி நியமன கடிதம்.

அலகு உ: அறிக்கை - பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள் - பொருளடக்கம் - சட்டபூர்வ அறிக்கை - ஆண்டறிக்கை - தணிக்கை அறிக்கை சந்தை அறிக்கை - பொருள் பணிகள் பண்புகள் - கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

1. வகைத்தொடர்பு - திரு. கதிரேசன் மற்றும் முனைவர். ராதா
2. வாணிப தகவல் தொடர்பு - முனைவர்.வி.எம்.செல்வராஜ்

3. வணிகக் கடிதத்தொடர்பு - திரு.எஸ்.முத்தையா
4. வணிகக் கடிதங்கள் - முனைவர். ந.முருகேசன் மற்றும் திரு.மனோகர்

பகுதி - ஐ

முதலாமாண்டு

Alternative Subject(பிற பாடம்)

இராண்டாம் பருவம்

காப்பீடு கோட்பாடுகளும் நடைமுறைகளும்

நோக்கம் : இந்தியாவில் காப்பீடு தொடங்கப்பட்டதன் பின்னணி மற்றும் பல்வகைக்காப்பீடுகள் தற்போதைய சட்டங்கள் குறித்து மாணவர்கள் அறிந்து கொள்ளுதல்.

அலகு அ: காப்பீடு – பொருள் - இலக்கணம் - தொடக்கப்பின்னணி – நாட்டுடமையாக்கம் - கோட்பாடுகள் - காப்பீட்டின் வகைகள் - இரட்டைக் காப்பீடு - மறுகாப்பீடு - இந்திய ஆயுள் காப்பீட்டுக் கழகம் தொடக்கம் - நோக்கங்கள்.

அலகு ஆ: ஆயுள் காப்பீடு – பொருள் - கோட்பாடுகள் - ஆயுள் காப்பீட்டு பத்திர வகைகள் - ஆயுள் காப்பீடு செய்வதற்கான வழிமுறைகள் - முனைமம் செலுத்துதல் - சலுகை நாட்கள். பிரதி நியமனம் - ஒப்படைப்பு - தவறிய பத்திரம் - இழப்பு காப்பீட்டுத்தொகை வழங்குதல் - முகவர் அறிக்கை - பத்திரம் உரிமை இழப்பு - பத்திரம் உரிமை மீட்பு - சரண் மதிப்பு - காப்பீட்டுப் பத்திரத்தின் மூலம் கடன் பெறுதல்.

அலகு இ: கடல் காப்பீடு - பொருள் - பிரிவுகள் - கடல்சார் காப்பீட்டின் பத்திர வகைகள் - கடல்சார் நடத்தின் பத்திர வகைகள் - இழப்பீட்டுத்தொகை வழங்குதல்.

அலகு ஈ: தீ காப்பீடு - பொருள் - பல வகையான காப்பீட்டின் பத்திரங்கள் - ஒப்பந்தத்தின் நிபந்தனைகள் - இழப்பீட்டுத்தொகை வழங்குதல்.

அலகு உ : காப்பீட்டு முறைப்படுத்துதல் மற்றும் வளர்ச்சிக்கான அதிகார சட்டம் 1999 அறிமுகம் - நோக்கங்கள் - IRDA சட்டத்தின் சரத்துக்கள் அதிகாரங்கள் மற்றும் பணிகள். காப்பீடு தனியார் மயமாக்குதல் - ஆதரவும் எதிர்ப்பும் - தனியார் மயமாக்குதலின் தற்போதைய நிலை.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

1. காப்பீடு

- முனைவர்.S.பீர்முகமது

முனைவர். S.A.N.ஸாஜீலி இப்ராகிம்

2. காப்பீடு கொள்கைகளும் நடைமுறைகளும் - திரு. சொ. சொ.மீனாட்சிசுந்தரம்

முனைவர். மு.முத்துப்பாண்டி

3. காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர்.L.இராமலிங்கம்

பேராசிரியர் T.S.ஜெயக்குமார்

முனைவர். ஆ.செல்வக்குமார்.

4. காப்பீடு கோட்பாடுகளும் நடைமுறைகளும் - முனைவர்.L.ரெங்கராஜன்

PART III

I SEMESTER

FIRST YEAR

1. INTRODUCTION TO PC SOFTWARE AND MS OFFICE

Objective: This Syllabus trains students how to use MS Office applications to carry out office works.

UNIT-I Introduction to computers - History of computers - Basic Anatomy of computers - Basic Components and functions - Input / Output devices-External Storage devices –Types of Computers.

UNIT-II INTRODUCTION TO WORD - Word Processing - Starting Word – Editing A Document – Move And copy Text- Formatting Text and Paragraph - Finding And Replacing Text - Spelling and Grammar and auto correct - Using Tabs.

UNIT-III Enhancing A document –Toolbar – column, Tables and other Formatting features - Using Graphics – Templates and wizards - Using Mail Merge - Miscellaneous Features of word .

UNIT-IV EXCEL - Introduction to works sheet and Excel - Getting Started With Excel - Editing Cells –_Using Commands And Functions - Moving,Copying,Inserting And Deleting Rows And Columns - Printing A Workbook - Creating Charts - Using Date and Time - Naming Ranges and using Built - in Functions.

UNIT-V

Database in a worksheet - Formatting Commands and drawing toolbars - Miscellaneous commands and functions - Multiple workbooks, Pivot table, macros and hyperlinks - OVER VIEW OF POWER POINT- Creating Presentation - Power points Views – Running Slide Show.

BOOKS FOR STUDY

1. A first course in computers - Sanjay Saxena Vikas Publishing House PVT ltd, Chapter 1,2,3.
2. PC Software For Windows 98 Made Simple – R.K.TAXALI- Tata McGraw Hill Publishing Company Ltd-Chapters:9 to 32 Annexure – B.

2. PC SOFTWARE AND DTP –LAB

WORK WXCERCISES

1. Preparing a Business Letter.
2. Preparing a Document with Different Font Styles, Size, Paragraph Formatting, Using Header And Footer.
3. Compound Interest Table Creation
4. Using Mail Merger
5. Inserting Pictures and Clipart in A word Document Created Using Template.
6. Design a simple Webpage Using Word

EXCEL EXERCIES:

1. Using a financial function (Any Five)
2. Using of Statistical Function (Any Five)
3. Preparation of Depreciation Table.
4. Inventory Worksheet.
5. Manipulating Ranges
6. Create Sales Analysis report using MS Excel.
7. Usage of Multiple Worksheets.
8. Create the Student mark list using MS Excel.

9. Create the Employee payroll using MS Excel.

POWER POINT EXERCISES:

1. Create College Details using MS Power Point.

2. Create Seminar Presentation Using MS Power Point.

PART III

I SEMESTER

FIRST YEAR

3. FINANCIAL ACCOUNTING - I

Objective: To help the students to acquire conceptual knowledge of the financial accounting and to impart skills for recording various kinds of business transactions.

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

UNIT II Errors – Types - Errors disclosed and not disclosed by trial balance - Suspense account - Rectification of errors - Bank Reconciliation Statement.

UNIT III Final accounts of sole Trading Concerns with adjustments.

UNIT IV Bills of Exchange - Trade and Accommodation bills - Renewals - Dishonor due to Insolvency - Retiring the bill.

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

BOOKS FOR STUDY:

1. Advanced Accountancy - R. L.Gupta and Radhaswamy
2. Advanced accounting - S.P. Jain and K.L. Narang
3. Advanced Accountancy – M.A.Arulanandam and K.S. Raman
4. Advanced Accountancy - S.N. Maheswari and S.K. maheshwari
5. Advanced Accountancy - T.S.Reddy and A.Murthy
6. Principles of Accountancy - Dalston L.Cecil and JenitraL.Merwin

BOOKS FOR REFERENCE

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

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

PART — IV

I Year

II SEMESTER

NON- MAJOR ELECTIVE

4. BUSINESS APPLICATION PROGRAMMING

Objective: This syllabus focus on the language and syntax of C as well as some basic Programming concepts.

UNIT:I INTRODUCTION AND C FUNTAMENTALS: Introduction to computer - Types of programming languages - Introduction to C - The C character set - Identifiers and Keywords - Data types - Constants - Variable - Declaration – Expression - Various types of operators.

UNIT:2 DATA INPUT & OUTPUT AND CONTROL STATEMENTS: Preliminaries - single character input and output - Entering input data - Writing output data -The gets & puts functions - Branching, looping - Nested control structures – Switch – Break – Continue - Go to.

UNIT:3 ARRAYS AND STRINGS: Defining & Processing array - Passing arrays to function - multidimensional arrays - Arrays and Strings - Sting Manipulation String functions.

UNIT:4 FUNCTION: Overview - Defining a function - Accessing a function - Function prototypes - Passing arguments to a function – Recursion - Library function The C preprocessor - Program structure - Storage classes - Automatic variables - Global variables - Static Variables - Bitwise operators.

UNIT-5 STRUCTURES & UNIONS: Defining a structure - Processing a structure - Structures & pointers - passing structures to functions – self - referential structures – Unions - Enumerations.

BOOKS FOR STUDY:

1. Programming In Ansi C - E.Balagumsamy - Tata Mcgrawhill publishing company limited, Fifth Edition.

REFERENCE:

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

5. BUSINESS APPLICATION PROGRAMMING LAB

1. Write a C program to print a Simple message.
2. Write a C program to find the given number is Odd or Even
3. Write a C program to Perform Arithmetic Operation using Switch Case.
4. Write a C program to find biggest of three numbers.
5. Write a C program b display the multiplication table.

6. Write a C program to display the simple design
7. Write a C program to check the number is prime number or not.
8. Write a C program to sort the numbers in ascending & descending order.
9. Write a C program to find simple and compound interest.
10. Write a C program to Check the given number is Positive, Negative or Zero.
11. Write a C program to display the Fibonacci series.
12. Write a C program to calculate the sum of N Natural Numbers.
13. Write a C program to calculate the Sum of Digit.
14. Write a C program to check the number is Armstrong number or not.
15. Write a C program to perform string functions.
16. Write a C program to find a factorial value using recursion.
17. Write a C program to perform Linear Search.
18. Write a C program to reverse the numbers.
19. Write a C program to calculate matrix addition.
20. Write a C program to display student details using structure.
21. Write a C Program to Calculate the Factorial Value.

PART III

II SEMESTER

I YEAR

6. FINANCIAL ACCOUNTING -II

Objective: To help the students to acquire the knowledge and impart the skills about different kinds of Financial Accounting methods.

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

UNIT II Joint Venture Accounts - Recording in individuals Books - Recording in separate set of Books.

UNIT III Account Current — Methods of calculation of interest - Forward method - Red Ink Interest - Époque method - Periodic Balance Method.

Average due date — Calculation of due date based on holidays intervention - Interest calculation.

UNIT IV Depreciation Accounting - Depreciation – Concept – Causes - Need - Basic factors Methods: Straight line - Written Down Value - Annuity - Depreciation fund.

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

BOOKS FOR STUDY

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Advanced Accounting - S.P.Jain and K.L.Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy - S.N.Maheswari

5. Advanced Accountancy – T.S.Reddy and A.Murthy
6. Principles of Accounting – Dalston L.Cecil and JenitralL.Merwin

BOOKS FOR REFERENCE

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

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

PART III

II YEAR

III SEMESTER

7. DATABASE APPLICATIONS

Objective: This syllabus help the students to analyze database requirements and understand the basic concepts of database maintain using SQL and PL/SQL.

UNIT:I DATA, INFORMATION AND INFORMATION PROCESSING - Introduction - Definition of information - Quality of information - Information Processing.

INTRODUCTION TO DATA BASE MANAGEMENT SYTEMS (DBMS) – Introduction - Why a database? - Characteristics of data in a database - Database management system - Why DBMS? - Type of database management systems - Hierarchical model - Network model - Relational model

UNIT:II Data definition - Basic structure of SQL Queries - SQL data types and schemes - Built-in Data types in SQL - User defined data types - Large object types - Integrity constraints.

UNIT:III Entity - Relationship(E-R) modeling – Introduction - E-R model - components of an E-R model - E-R modeling symbols.

RDBMS Terminology - The relational data integrity - Relational Data Manipulation - Codd's Rules - Tables, view Indexes -Nulls, Tables, Views - Indexes –Nulls - Queries and Sub Queries - Aggregate functions - Joins and Unions.

UNIT: IV PL/SQL Blocks - PL/SQL Architecture – PL/SQL, variables - PL/SQL data types - Control Structures - Cursors PL/SQL Exceptions - PL/SQL Triggers - Types of Triggers - Procedures and packages.

UNIT:V FILE ORGANIZATION AND FILE STRUCTURE – Introduction - Operations on file - File storage organization - Storage media - File structure - Record types.

DATA NORMALISATION – Introduction - First normal form - Second normal form -Third normal form - Boyce - Codd normal form - Fourth normal form - Fifth normal form.

BOOKS FOR STUDY:

1. Alexis Leon & Mathews Leon - Data base management systems - Leon vikas publishing, Chennai, 2002, Chapters 1 2 3,5,7,8 9,10,11,12,14,15,16,17,18,21,46 -D.
2. Database System Concepts - Abraham Silberschatz Hentry F.Korth,S.Sundarshan chapter 3(Page 77 to 86),4 (Pages 121 to 125)

8. DATABASE APPLICATIONS — (ORACLE) Lab

DDL COMMANDS

1. Create a library database/table with the following fields: sno, accno, title, author, publisher, Pubyear, edition, rate noc, pubaddr, isbn
2. Clear the screen
3. Show the structure of the library database/table

4. Add the new field purdate to the library table
5. Modify the size of the field rate in the library database.
6. Delete the library table.
7. Check the existence of the table.

DML COMMANDS

8. Insert 5 rows into the library table
9. Display all the records of the library table
10. Display only the book titles and authors for all the books.
11. Display the name and author of all the books which published in the year 2005.
12. Change the rate of the books from 200 to 500.
13. Change the rate of the book to 350 whose accno is 101.
14. Delete the book whose accno is 102
15. Delete all the records of the library table.

STRING FUNCTIONS

16. Joining two strings.
17. Convert lowercase of any string
18. Convert uppercase of any string

19. Replace one string to another
20. Apply lpad to any string
21. Apply rpad to any string
22. Convert first letter is caps in any string
23. Remove left side of any string
24. Remove right side of any string
25. Find the length of any string
26. Find the ASCII value of any string.

DATE FUNCTIONS

27. Display the Current date.
28. Display the current day of the date.
29. Display the current month of the date.
30. Display the Current year of the date.
31. Display the current time.
32. Find the next Monday from the current date.

NUMERIC FUNCTIONS

33. Find the absolute value of any number

34. Find the floor value of any number.

35. Apply the ceil function.

36. Find the round value of any number.

37. Find the square root of any number.

AGGREGATE FUNCTION

38. Find the largest book rate among books of the library table.

39. Display the book rate which is minimum among all the books.

40. Find the total number of books available in the library.

41. Find the total amount of all the books.

42. Find the average value of all the books rates.

PL/SQL PROGRAMS

1. Odd or Even Number

2. Positive or Negative Number

3. Factorial Number

4. Multiplication Table

5. Display numbers

6. Prime Number or Not

7. Armstrong Number or Not
8. Fibonacci Series
9. Student Mark list Preparation
10. Electricity Bill Preparation.

PART III

III SEMESTER

II YEAR

9. FINANCIAL ACCOUNTING - III

Objective: To help the Students to acquire the knowledge and impart skills about different kinds of Financial Accounting methods.

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

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

UNIT III Insolvency Accounts - Individual only – Statement of affairs – Deficiency account (List H)

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

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

UNIT V Hire purchase accounting - Calculation of interest - Cash price - Accounting treatment in the books of hire purchaser and hire vendor - Default and Installment purchase system: Theory only.

BOOKS FOR STUDY

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Advanced Accounting - S.P.Jain and K.L.Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy - S.N.Maheswari and S.K.Maheswari
5. Advanced Accountancy – T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE

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

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

PART III

III SEMESTER

II YEAR

10. BUSINESS STATISTICS

Objective: To Familiarize the Students with the application of statistics in business decision making

UNIT-1 Statistics – Meaning – Function – Importance – Limitation - Data Collection – Sources – Primary – Secondary -Tools of data Collection - Interview Schedule – Questionnaire – Census – Sampling – Classification – Presentation –Tabulation – Diagrammatic - Graphic.

UNIT - II Arithmetic mean Harmonic mean - Combined mean - Median - Mode - Geometric mean – Harmonic mean

Range - Quartile deviation - Mean deviation - Standard deviation - Combined standard deviation - Co-efficient of variation.

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

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

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

UNIT V Analysis of time series - components - Methods of determining trend - Graphic - Semi - average - Moving average –Least square- Seasonal Variations — Method of simple average only.

Book for study

- | | | |
|------------------------|---|-------------------------------|
| 1. Statistical Methods | - | M.Manoharan |
| 2. Business Statistics | - | P.R.Vital |
| 3. Statistics | - | R.S.N.Pillai & V.Bagavathi |
| 4. Statistical Methods | - | C.B.Gupta |
| 5. Business Statistics | - | J.K.Sharma |
| 6. Business Statistics | - | S.P.Rajagopalam&R.Sattanathan |

Book for Reference:

- | | | |
|------------------------------|---|--------------------|
| 1. Statistical | - | Methods S.P.Gupta. |
| 2. Statistical Methods | - | Vijay Gupta. |
| 3. Fundamental of Statistics | - | D.N.Elhance |
| 4. Business Statistics | - | Levine |

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

PART III

III SEMESTER

II YEAR

11. COST ACCOUNTING

Objective: To acquaint the students with basic concepts used in the accounting, various methods involved in cost ascertainment and cost accounting book keeping system.

UNIT-1

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

UNIT-II

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

Labour:

Labour Turnover-Methods of Remunerating Labour - Incentive Schemes (Chargeable Expenses: Meaning and Examples)

UNIT –III

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

UNIT-IV

Methods of Costing: Operating costing –Process Costing-Normal Loss, Abnormal Loss and Abnormal Effectives-Process Accounts (Excluding Inter-Process Profit and Equivalent Production) –Simple problems. Joint Product and by-product (Theory only).

UNIT-V

Cost Center	: Definition-Classification
Profit Center	: Meaning-Purpose-Profit Centre Vs Cost Centre
Cost Unit	: Meaning-Examples
Cost Control	: Meaning-Elements-Cost Control Techniques.
Cost Reduction	: Meaning-Features-Fields Covered-Merits-Tools & Techniques –cost control Vs Cost Reduction.
Cost Audit	: Definition-Objectives-Advantages-Cost Audit Vs Financial Audit.

BOOKS FOR STUDY

1. Cost Accounting - R.S.N.Pillai and Bhagavathi
2. Cost Accounting - T.S.Reddy and Y .Hair Prasad Reddy
3. Advanced Cost Accounting - S.P.Jain & K.L.Narang
4. Cost Accounting - S.P.Iyengar.

Book for Reference :-

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

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

PART IV

IV SEMESTER

II YEAR

12. INTRODUCTION TO VISUAL PROGRAMMING

Objective: This Syllabus is designed to guide the students in developing applications with GUI interfaces.

UNIT:1

INTRODUCTION: Starting & Exiting Visual Basic-Using Project Explorer Working with Forms –Using Toolbox –Working with Projects-Printing projects projects-Building& Running applications. ADDIND CODE AND USING EVENTS-Using Code window –Using Naming Conventions-Using variable – Scope-Subroutines & Functions.

UNIT-2

USING INTRINSIC VISUAL BASIC CONTROLS: Lables & Textbox Controls-Using command button Control –Using frame, Checkbox, option button controls-list Box and combo box controls-Formatting controls Arrays –Using Tab order.

WORKING WITH STRINGS – Using strings –Converting Strings-Concatenating Strings-Formatting Strings-Manipulating Strings –Comparing Strings.

UNIT:3

WORKINH WITH NUMBERS: Using Numeric values –Using Numeric operators-Math functions-Random Numbers USING CONTROL STATEMENTS – If&IIF – Select Case-do-For-Exit Statements.

UNIT:4

USING DIALOGUE BOXES: MsgBox –Input Box-Common Dialogue Control-Open & Save as Dialogue Boxes –Color Dialogue Box –Font Dialog Box – Print Dialogue Box-Show Help Method. USING MENUS: Creating Menus-Adding code to menu-creating shortcut menu-Using picture box-Rich text box.

UNIT:5

USING FILES & DATA BASES: opening, Closing & Deleting files and Reading & Writing to files-Building Your Own Active X Controls: First step-Testing the Control-Polishing the presentation of your control-Adding the Functionality.

BOOKS FOR STUDY:

1. SCOTT WARNER –TEACH YOURSELF VB6-TATA MCGRA WHILL, NEWDELHI, 1999. CHAPTERS:1-8,10.1,10.2
2. GARY CORNELL-VISUAL BASIC 6 FROM GROUNDUP, TMH, NEW DELHI, 1999. CHAPTER-6(PAGE206-214)

Book for Reference:

Mastering visual Basic 6 –Evangel Pertoutsos – BPB Publishers.

13. INTRODUCTION TO VISUAL PROGRAMMING(LAB)

1. Write a VB program to perform Arithmetic Operations.
2. Write a VB program using list box to sort the Numbers in ascending and descending order.
3. Write a VB program to calculate simple interest and compound interest values using function.
4. Write a VB program to program to generate Fibonacci Series.
5. Write a VB program to perform String Manipulation.
6. Write a VB program to Change the Color Using Scrollbar.
7. Write a VB program to perform number checking.
8. Write a VB program to find item Details.
9. Write a VB program to Create Arithmetic Calculator.

10. Write a VB program using Drive, Directory and list box to open image and text.
11. Write a VB program using menu editor to format files.
12. Write a VB program to format font in different styles.
13. Write a VB program to Create Circle Animation.
14. Write a VB program to display student details using DAO.

PART III

III SEMESTER

II YEAR

14. BANKING THEORY LAW AND PRACTICE

Objective: To help the Students to know about the basic principles of banking and its practices.

UNIT I

Introduction-Origin of banking-definition-Banker and customer relationship-General and Special-Types of Deposits-Origin and growth of Commercial Banks in India –Reserve Bank of India and its functions-Ratios-CRR-SLR-Repo rate-Reverse repo rate.

UNIT II

Cheque-Crossing –Endorsement-Meaning-Definition-Types-Rules.

UNIT III

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

Collecting Banker-Duties-Statutory protection-holder in due-course-concept of negligence

UNIT IV

Bank lending –Principles of Sound lending-Secured Vs unsecured advances-Types of advances-Advances against various securities. (Land & Building , Life Insurance Policies and Stock exchange securities)

UNIT V

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

BOOKS FOR STUDY:

1. Banking theory, Law and Practice - Sundaram & Varshney
2. Banking theory, Law and Practice - Gordon and Natarajan
3. Banking theory, Law and Practice - P.N.Varshney
4. Banking theory, Law and Practice - Dr.S.Gurusamy
5. Banking theory, Law and Practice - A.V.Renganadhachary & D.S.Rao
6. Banking theory and Practice - P.K.Srivastava

BOOKS FOR REFERENCE:

1. A text book Banking - M.Radhasway
2. Banking in India – Vasant Desai

PART III

IV SEMESTER

II YEAR

15. BUSINESS MATHEMATICS

Objective: To familiarize the Students with the applications of mathematics in business decision making.

UNIT-I

Number systems and equations-Counting techniques-Binomial expansion Numbers-Natural-Whole-Rational-Irrational-Real –Algebraic expressions – factorization-Equations-Linear quadratic-Simultaneous linear equations with two of three unknowns-Nature of roots forming quadratic equation –Permutation-Combinations.

UNIT- II

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

UNIT-III

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

UNIT-IV

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

UNIT-V

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

BOOK FOR STUDY

1. Business Mathematics -D.C.Sancheti & V.K.Kapoor
2. Business Mathematics -M.Manoharan&C.Elango
3. Business Mathematics -P.R.Vittal
4. Business Mathematics -B.M.Aggarwal
5. Business Mathematics -M.Wilson

Books for Reference:

1. Business Mathematics - V.K.Kapoor
2. Business Mathematics -Jeyaseelan and Sundresan
3. Business Mathematics -G.K.Ranganath

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

PART III

IV SEMESTER

II YEAR

16. FINANCIAL ACCOUNTING - IV

Objective: To enable students to gain expert knowledge on partnership Accounts.

UNIT-I

Partnership accounts: Partnership-Definition-Provisions relating to Partnership Accounting –Capital and Current Accounts of Partners-Fixed and Fluctuating-Appropriation of Profits-Past adjustments and guarantee.

UNIT- II

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

UNIT -III

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

UNIT -IV

Amalgamation of firms – Sale to a company.

UNIT –V

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

BOOKS FOR STUDY

- | | |
|-------------------------|--|
| 1. Advanced Accountancy | - R.L.Gupta and Radhaswamy |
| 2. Advanced Accountancy | - S.P.Jain and K.L.Narang |
| 3. Advanced Accountancy | - M.A.Arulanandam and K.S.Raman |
| 4. Advanced Accountancy | - S.N.Maheswari and S.K.Maheswari |
| 5. Advanced Accountancy | - T.S.Reddy and A.Murthy |
| 6. Business Accounting | - Dalston L.Cecil and Jenitra L.Merwin |

BOOKS FOR REFERENCE

1. Advanced accounts - M.C.Shukla T.S.Grewal
2. Advanced Accountancy - P.C.Tulsian

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

PART III

V SEMESTER

III YEAR

17. FINANCIAL ACCOUNTING - V

Objective: To familiarize the students with the principles of joint stock Company Accounts.

UNIT I

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

UNIT II

Issue of debentures-Accounting procedures for issue of Debentures-Debentures issued as collateral security-Redemption of debentures – Methods-Installment-Lottery –Sinking fund-ex Interest and cum-interest quotations.

UNIT III

Underwriting of shares and debentures-Marked and unmarked applications-Firm underwriting-Profit and loss prior to Incorporation-Final accounts of Joint Stock Company.

UNIT IV

Valuation of goodwill-Methods-Simple profit-Super profit-Capitalization method-Valuation of shares-methods-intrinsic value-Yield value-Fair value.

UNIT V

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

BOOKS FOR STUDY:

1. Advanced Accountancy - R.L.Gupta and Radhaswamy
2. Advanced Accounting - S.P.Jain and K.L.Narang
3. Advanced Accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced Accountancy - S.N.Maheswari and S.K.Maheswari

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

PART III

V SEMESTER

III YEAR

18. BUSINESS LAW

Objective: To impart basic knowledge of the important business legislations.

UNIT-I

BOOKS FOR REFERENCE

- | | | |
|--------------------------------|---|---------------|
| 1. Hand book of Mercantile Law | - | E.Venkatesan |
| 2. Business Law | - | Shukla&Saxena |
| 3. Mercantile Law | - | N.D.Kapoor |
| 4. Business and Industrial Law | - | M.C.Kuchal |
| 5. E-Commerce | - | Puja |

Note: The last unit of Syllabus will be replaced by the new consumer Act when it is enforced.

PART III

V SEMESTER

III YEAR

19. INCOME TAX LAW AND PRACTICE-I

Objective: To provide the basic knowledge and equip students with application of principles and provisions of income tax Act 1961 and latest relevant Rules.

UNIT-I

Income Tax Act, 1961-Definitions-Income-Assessment-Assessment year-Previous Year-Person-Assessee-Resident but not ordinary resident-Non-resident-Deemed Income Capital receipts and revenue Receipts and revenue Receipts-Capital expenditure and Revenue expenditure.

UNIT-II

Exempted Income u/s10, Exempted income on free trade zones u/s 10 A, Special economic zones u/s 10 AA, Charitable trust u/s 11, 12 and 13
Political Parties u/s 13A.

UNIT-III

Computation of Taxable income-Income from salary-Income from House Property.

UNIT-IV

Profits and gains from Business or profession-Depreciation and other deductions.

UNIT-V

Capital gains-Income from other sources.

BOOKS FOR STUDY:-

- | | | |
|---------------------------------|---|-------------------|
| 1. Income Tax Law and Practice | – | B.B.Lal |
| 2. Income Tax Law | - | Bhagavathi Prasad |
| 3. Students Guide to Income Tax | – | Vinod K.Singhania |
| 4. Income Tax Law and Practice | - | Murthy & Reddy |

BOOKS FOR REFERENCE

- | | | |
|-----------------------------------|---|-------------------------|
| 1. Income Tax Law and Practice | - | H.C.Mehrotra |
| 2. Law and Practice of Income Tax | - | Dinkarpagare |
| 3. Income Tax Law and Practice | - | V.P.Gaur and D.B Narang |
| 4. Income Tax Law and Practice | - | Hariharan |

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

PART III

V SEMESTER

III YEAR

20. INTRODUCTION TO MULTIMEDIA AND DTP

Objective: This syllabus is designed to demonstrate knowledge of terminology related to desktop publishing, graphics and animation using Photoshop and Corel Draw.

UNIT I

Introduction –Media and Data Streams-Medium –Main Properties of Multimedia system-multimedia: Images and Graphics-Basics Concepts-Computer Image Processing.

UNIT II

Getting started with Photoshop-Photoshop Program window-working with files-Working with images-image Size-Image Resolution –Editing Images-Color modes-Setting Fore and Background-Making selection-editing selection.

UNIT III

The Painting Tools-Drawing Tools-Retaching Tools-Layers-Layers palette-Working with Layers –Hiding, showing & deleting layers-Relocating layers-Flattening Images-filters.

UNIT IV

Corel Draw Basics: Getting Started with Corel Draw –Corel Draw Screen-Property Bar-Handling files-Views-Drawing and selection-Getting Familiar with Tool Box-Getting Started With Project-Working with Object and shapes-Adding effects to object-Working with text-text tool-Book Cover –Converting Text Type.

UNIT V

Formatting Text-Text editor-Working with Images-Images-Importing Images-Resizing, Rotating, Skewing and cropping Images-Adding Special effects –Exporting Files Publishing-Changing Page size –Page Layout and Background –Page Frame-Inserting, Deleting and renaming Pages-Rulers.

BOOKS FOR STUDY

1. Multimedia computing & Application Ralf stein Metz and Klara Nahrstedt-Pearson Education Chaper 2 (Page 9-17) Chapter 4(Page 55-80)
2. Comdex –Multimedia’s and Web design-Vikas Gupts, Dream Tech Press(Page 47-264)

21. Multimedia & DTP (Lab)

PHOTOSHOP EXERCISE

- 1. Picture Package and Ripple Border.**
- 2. Brush and Pattern Effects.**
- 3. Rainbow Effect**
- 4. Rain effect**
- 5. Water ripple & Lighting Effect**
- 6. TEXT EFFECT I:**
 - 1. Outline effect**

2. Shadow effect

3. Wrap Text

7. TEXT EFFECT II:

1. Fire effect

2. Mask effect

3. Bevel & emboss effect

8. DESINNING CARDS:

1. Id card

2. Visiting Cards

9. PICTURE EFFECT I:

1. Findedge effect

2. Lighting effect

3. Photocopy effect

10. PICTURE EFFECT II:

1. Water effect

2. Frame effect

3. Paint effect

11. Bouncing ball Animation

12. Tree Animation

COREL DRAW ECERCISES:

1. Designing a Logo

1 .Designing a Banner

2. Text Effects

1. Extrude and Contour Effect

2. Artistic Effect

3. Perspective Effect

4. Powerclip Effect

4. CD Design

5. Bitmap Effects

1. Page curl Effect

2. Particles Effect

3. Frame Effect

6. Designing a Book Cover.

III YEAR

22. INDUSTRIAL RELATIONS AND LABOUR LAWS

Objectives: To impart the basic knowledge of the important labour legislations.

UNIT I

Meaning, Natures, Objectives and Significance of Industrial Relation, Approaches to the study of Industrial Relation, Causes and Effects of Poor Industrial Relation, Suggestions to improve Industrial Relation.

UNIT-II

Trade Union Theories, Need Objectives and Functions of Trade union, Historical Development of Trade Unions in India, Obstacles in the Growth of Strong Trade Unionism, Salient Features of Trade Union Act, 1926.

UNIT-III

Industrial Disputes Act, 1948: Meaning, Forms, Causes and Consequences of Industrial Disputes.

UNIT-IV

Concepts, Significance and Types of Collective Bargaining, Conditions For Collective Bargaining , Factors Influencing Collective Bargaining, Collective Bargaining in India.

UNIT-V

Salient Features of Factories Act, 1948: Payment of Wages Act,1936: Minimum Wages Act,1948.

BOOKS FOR STUDY

1. Elements of Mercantile Law – N.D.Kapoor
2. Mercantile Law - M.C.Kuchal

3. Industrial Relations & Labour Law- Dr.M.R.Sreenivasan.

BOOKS FOR REFERENCE

1. Hand Books of Mercantile Law - E.Venkatesan

2. Business and Industrial Law - M.C.Kuchal

3. Lectures on Business & Corporate Laws - Dr.K.Kapoor

PART III

VI SEMESTER

III YEAR

23. INCOME TAX LAW AND PRACTICE-II

Objective: To make the students to know about latest Income Tax Rules and Regulations.

UNIT I

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

UNIT II

Assessment of Individual and Hindu undivided family.

UNIT III

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

UNIT IV

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

UNIT V

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

BOOKS FOR STUDY:-

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

BOOKS FOR REFERENCE

1. Income Tax Law and Practice - H.C.Mehrotra
2. Law and Practice of Income Tax - Dinkarpagare
3. Income Tax Law and Practice - V.P.Gaur and D.B Narang

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

PART III

VI SEMESTER

III YEAR

24. FUNDAMENTALS OF INTERNET AND WEB TECHNOLOGIES

Objective: This syllabus is focus on the basic knowledge of internet and designing web pages using scripting languages.

UNIT I

Computer Networks: Basic Of computer Network-Topologies of Computer networks –Layers in networking-Types of networks.

Basic of Internet: Internet-History of Internet-Internet services –Used of Internet-Protocols –Web Concepts.

UNIT II

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

Java Scripts: Introduction-Languages Elements –Objectives of Java scripts-other objects-Arrays

UNIT III

DHTML & CSS: Introductions-CSS-DHTML document object model and Collections-Event Handling –Filters and Transitions-Data Binding.

UNIT IV

XML: Introduction-HTML vs XML-Syntax of XML attributes –XML validation –XML DTD –Building Block of XML document-DTD Elements –DTD attributes.DTD entities-DTD validation –XSL-SXL-Transformation –XML Namespace-XML schema.

UNIT V

JSP: Introduction-Advantage of JSP-Developing First JSP-Components of JSP –Retrieving data form HTML to JSP session –Cookies.

BOOKS FOR STUDY

1. Internet and Web Technologies – Rajkamal - Tata MC – Graw Hill Publishing 2002 Chapter 1(page 10-25,31-47)
2. Web Technology - A Developer's Perspective - M.P Gopalan, J.Akilandeswari, Prentice Hall of India Private Limited Chapters:1,4,5,7,8,11.

PART IV

SKILL BASED SUBJECTS

III YEAR

VI SEMESTER

25. PROJECT WORK AND ON THE JOB TRAINING (VIVA-VOCE)

PART IV

I SEMESTER

III YEAR

NON-MAJOR ELECTIVE

26. BUSINESS ACCOUNTING

Objective: To help the students to know the basic accounting principles and impart basic skill to record the business transactions.

UNIT I

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

UNIT II

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

UNIT III

Subsidiary Books-Objectives-Advantages-Purchases Book-Sales Book>Returns Books-Cash Book-(Simple Problems) Difference between Trade Discount and Cash Discount.

UNIT IV

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

UNIT V

Final Account of Sole Trading Concerns-Adjustments: outstanding Expenses-Prepaid Expenses-Closing Stock-Depreciation-Bad debts-(simple problems)-Cost of Goods Sold.

BOOKS FOR STUDY

1. Double Entry Book-keeping -T.S.Grewal
2. Advanced Accountancy - T.S.Reddy & A.Murthy
3. Principles and Practice of Accounting- R.L.Gupta & V.K.Gupta
4. Fundamental of Advanced Accounting-R.S.N.Pillai & Bagawathi
5. Business Accounting -A.Balasubramanian
6. Fundamentals of Accounting - Appanniah and others

BOOKS FOR REFERENCE

1. Advanced Accounts -M.C.Shukla and T.S.Grewal
2. Advanced Accounts -S.P.Iyengar
3. Advanced Accounting -S.P.Jain and K.L.Narang

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

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PART – IV

I Year

II SEMESTER

NON- MAJOR ELECTIVE

27. ADVERTISING AND SALESMENSHIP

Objective: To familiarize the students with fundamentals of advertng and salesmanship

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

Recruitment of Salesman — Sources Remuneration of Salesman; Methods.

BOOKS FOR STUDY:

1. Advertising and Salesmanship- P.Saravanel & S.Sumathi
2. Essential of Advertising - S.Chandran
3. Advertising and Sales Promotion - Dr.R.L.Varshny & Dr.S.L.Gupta
4. Advertising and Personal Selling- Dr. C.B.Gupta
5. Advertising and sales promotion - Mishra & Harikumar

PART IV

II YEAR

III SEMESTER

SKILL BASED SUBJECT

28. RETAIL MARKETING

Objective: This syllabus covered for retail marketing in an around areas.

UNIT I

Introduction Retailing as an activity - Retail, Marketing -Consumer behaviour and retail 'operations.

UNIT II

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

UNIT III

Retail pricing — Retail promotion — Retail logistics and distribution.

UNIT IV

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

UNIT-V

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

Books For Study

1. Retail Marketing Management – David Gilbert
2. Retail an Introduction - Rover cos

Books For Reference

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

PART IV

III YEAR

V SEMESTER

Skill Based Subjects

29. ENVIRONNENTAL STUDIES UNIVERSITY

PART III

II YEAR

Skill Based Subject

IV SEMESTER

30. GOODS AND SERVICES TAX

Objective : To understand the concept and the importance of goods and services tax in the Context of Indian economy.

UNIT -I

GST - Concept - Meaning Definition - Objectives - Advantages. GST and Centre, State Financial relation.

UNIT- II

Main features of GST Law - Impact of GST - Subsuming of taxes -Types of GST -CGST — SGST- IGST -UTGST.

UNIT III

GST Council - Constitution, -Structure -Action Plan - Quorum and decision making of meeting- Functions.

UNIT IV

Registration - Registration under GST - Procedure - Persons liable for registration-Persons not liable for registration Company registration.

UNIT V

Computation of taxable value and tax liability -Comparative calculations with previous tax laws - Tax calculation for inter-state sales - Value of supply - Value of taxable supply - Input tax credit (Simple problems only).

Books for study

1. Goods and Services Tax - GhousialChatoon, Naveen Kumar C.M, &Venkatesh S.N Himalaya publishing house private ltd, Mumbai.
2. Fundamentals of GST and customs Act — R.G Sha,S.K.PodderShruthiPrabhakar.
3. Goods and services Tax — B.Mariappa
4. GST — The essentials of Goods and Service Tax — Dr.Thomas Joseph, Dr.Jayajacob, Ms.ChinnuMariamchacko

Note: The questions should be asked in the ratio of 80% for theory and 20% for problems

PART IV

III YEAR

V SEMESTER

Skill Based Subjects

31. EXPORT IMPORT PROCEDURES AND DOCUMENTATION

Objective : To impart basic knowledge on export and import documentation and procedures.

UNIT I

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

UNIT II

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

UNIT III

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

UNIT IV

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

UNIT V

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

BOOKS FOR STUDY

1. International Marketing - Varshney & B.Battacharya
2. International Marketing - Francis Cherunilarn
3. International Marketing - B.S. Rathorand J.S.Rathor

PART IV

Skill Based Subjects

III YEAR

VI SEMESTER

32. VALUE EDUCATION UNIVERSITY

PART IV

Skill Based Subjects

III YEAR

VI SEMESTER

33. TALLY LAB

1. Write a Tally program to create the company.
2. Write a Tally program to create the different ledgers.

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

Filling up of Equity share application and mutual. Fund form, Specimen of Share, Mutual fund and Bond certificates.

Procedure of sending share certificate along with Transfer deed for name transfer, Dividend warrant, filling up of Proxy form.

Filling up of Income tax returns Sales tax forms anti applying for income tax refund.

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