

Dr. G.R.D.COLLEGE OF SCIENCE (AUTONOMOUS)
SCHOOL OF COMMERCE & INTERNATIONAL BUSINESS
BACHELOR OF COMMERCE (E-Commerce)
 (Under Choice Based Credit System)
EFFECTIVE FROM THE ACADEMIC BATCH 2019-2022

C III - 01
2019-20

SEM	PART	COURSE	COURSE TITLE	HOURS PER WEEK	MARKS				EXAM DURATION
					CREDITS	CA	TEE	TOTAL	
I	I	Language English	Tamil I /Hindi I /French I /Malayalam I	5	3	25	75	100	3
	II	English	Contemporary English –I	6	3	25	75	100	3
	III	Core	E-Business	6	4	25	75	100	3
	III	Core	Business Organisation and Office Management	6	4	25	75	100	3
	III	Core	Principles of Accounting	6	4	25	75	100	3
	IV	Skill Based Subject	General Awareness	3	2	25	75	100	3
	III	Skill Based Subject	Lab I – Multimedia	4	2	40	60	100	3
II	I	Language English	Tamil II /Hindi II /French II /Malayalam II	5	3	25	75	100	3
	II	English	Contemporary English – II	6	3	25	75	100	3
	III	Core	Business Information Systems	5	4	25	75	100	3
	III	Core	E-Marketing	5	4	25	75	100	3
	III	Core	Principles of Management	5	4	25	75	100	3
	III	Allied	Business Economics	6	4	25	75	100	3
	IV	Environmental Studies	Environmental Awareness	1	2	25	75	100	3
III	IV	Basic Tamil/Advance Tamil/Non Major Elective	**Basic Tamil I/Advance Tamil I / Personality Development and Soft Skills	2	2	100	NA	100	3
	III	Core	Artificial Intelligence	6	4	25	75	100	3
	III	Core	Financial Accounting	5	4	25	75	100	3
	III	Core	Entrepreneurship and Opportunity Analysis	5	4	25	75	100	3
	III	Skill based subject	Programming in C	5	2	25	75	100	3
	III	Skill Based Subject	Lab II– Programming in C	3	4	40	60	100	3
	III	Allied	Business Statistics	5	4	25	75	100	3
	IV	Skill Based Subject	Professional Communication	5	2	25	75	100	3

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FIRST SEMESTER

Core : E-BUSINESS

OBJECTIVES:

To know about various e- business strategies.

UNIT I

(Teaching Hours: 13)

Introduction to e-business: Electronic Business, Electronic Commerce, Electronic Commerce Models, Types of Electronic Commerce, Value Chains in Electronic Commerce, E-Commerce in India. Internet, World Wide Web, Internet Architectures, Internet Applications, Web Based Tools for Electronic Commerce.

UNIT II

(Teaching Hours: 12)

Intranet, Composition of Intranet, Business Applications on Intranet, Extranets Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process.

UNIT III

(Teaching Hours: 13)

Security Threats to e-business, Security Overview, Electronic Commerce Threats, Encryption, Cryptography, Public Key and Private Key Cryptography, Digital Signatures, Digital Certificates, Firewall as Security Control, Public Key Infrastructure (PKI) for Security, Prominent Cryptographic Applications.

UNIT IV

(Teaching Hours: 12)

Electronic Payment System, Concept of Money, Electronic Payment System, Types of Electronic Payment Systems, Smart Cards and Electronic Payment Systems, Infrastructure Issues in EPS, Electronic Fund Transfer.

UNIT V

(Teaching Hours: 15)

E-Business Applications & Strategies- Business Models & Revenue Models over Internet, Emerging Trends in e-Business, e-Governance, Digital Commerce, Mobile Commerce, Strategies for Business over Web, Internet based Business Models, E – Marketing Strategies.

BOOKS RECOMMENDED:

1. E-Commerce Strategy, Technologies and Applications - Whitley & David, Tata McGrawHill, 2000
2. Electronic Commerce. - Schneider Gary P. and Perry, James.T, Thomson Learning, 2000
3. Frontiers of electronic commerce - Ravikalakota & Whinston, Pearson Education Asia,2000.
4. E-commerce - A managers guide to e-business - Parag Diwan, Excel books, Newdelhi,2000.
5. E-commerce - The cutting edge of Business - Kamalesh.k, Bajaj & Debjani Nag, TataMc-Graw Hill Publishing, New Delhi, 2000.

FIRST SEMESTER

Core: BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Objective: To offer knowledge of Organisation and Management of Industrial, Commercial enterprises and to study the requisites for equipping modern business to manage its affairs effectively.

UNIT – I **(Teaching Hours: 15)**

Nature and Scope of Business - Forms of Business Organisation: Sole Trader, Partnership Firms, Joint Stock Companies and Co-operative Societies - Public Enterprise.

UNIT – II **(Teaching Hours: 15)**

Location of Business – Factors Influencing Location, Localization of Industries - Size of firms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit.

UNIT - III **(Teaching Hours: 15)**

Stock Exchange – Functions – Procedure of Trading –DEMAT of shares- Trade Association- Chamber of Commerce.

UNIT – IV **(Teaching Hours: 10)**

Office – its Functions and Significance – Office Layout and Office Accommodation – Filing and Indexing. Office Machines and Equipments – Data Processing Systems EDP – Uses and Limitations– Office Furniture.

UNIT – V **(Teaching Hours: 10)**

Registration Procedures - Requirement of Various Documents - Bank Account, Service Tax Number, Tax Identification Number (TIN), Permanent Account Number (PAN) and Value Added Tax (VAT) or Sales Tax Documents.

BOOKS RECOMMENDED:

1. Business Organisation and Management - Bhushan Y.K Sultan Chand & Co.Ltd, 2005
2. Office management - Deneyer J. C.
3. Business organisation and management - Shukla, S Chand & co.Ltd, 2003.
4. Modern business - Chatterjee
5. Business Management - Dinkar Pagare, Sultan Chand & Sons, 1995.

FIRST SEMESTER

Core- PRINCIPLES OF ACCOUNTING

(80% Problem, 20% Theory)

Objective: To learn the fundamentals of Accounting concepts.

UNIT I

(Teaching Hours: 15)

Fundamentals of book keeping – Accounting Concepts and Conventions – Journal and Ledger – Trial Balance- Subsidiary Books – Uses – Preparation of Subsidiary Books.

UNIT II

(Teaching Hours: 12)

Cash Book – Preparation of various types of Cash book – Bank Reconciliation Statement – Meaning – purpose- Preparation of Bank reconciliation statement – Errors – Types of Errors – Rectification of Errors.

UNIT III

(Teaching Hours: 12)

Apportionment of capital and revenue expenditure – preparation of final statements of accounts of a sole trading business.

UNIT IV

(Teaching Hours: 14)

Bills of exchange – meaning and definition – features – types- Accounting entries for Bills transactions-accommodation bills – Account current – Meaning – Procedure – product method-daily balance method -Average Due date – meaning- Determination of Due date.

UNIT V

(Teaching Hours: 12)

Accounts of non-trading concerns – receipts and payments account – income and expenditure account and balance sheet.

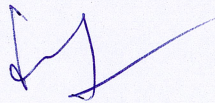
BOOKS RECOMMENDED:

1. Advanced Accountancy - S.P.Jain and K.L.Narang, Kalyani Publishers,2006.
2. Introduction to Accounting - T. S. Grewal, S Chand & Co.Ltd, 2005
3. Introduction to Advanced Accounting - R. L. Gupta, V. K. Gupta,
4. Financial Accounting - T.S. Reddy and A. Murthy, Margham Publications, 2008.
5. Advanced Accounting - S.N.Maheswari, Vikas Publication, 2006

FIRST SEMESTER

Skill Based Subject : Lab I - MULTIMEDIA

- | | | | |
|----|---------------------|---|------------|
| 1. | M.S. Office | - | 3 Exercise |
| 2. | Photoshop | - | 3 Exercise |
| 3. | Flash | - | 3 Exercise |
| 4. | Corel Draw | - | 3 Exercise |
| 5. | Desk Top Publishing | - | 3 Exercise |



SECOND SEMESTER
CORE: BUSINESS INFORMATION SYSTEMS

Objective: To enable the students to acquire basic knowledge in the Information Technology and its relevance in the various areas of business.

Unit I : (Teaching Hrs: 12)

Information Technology in Business : Business Pressures - Global Competition - Real-time Operations - Work force Customer Behaviour - Technological Innovation and Obsolescence - Organizational responses – Strategic Alliances - Office Automation Technologies - Overview of Information systems - IT Support at different organizational levels - Managing Information systems in Organizations.

Unit II : (Teaching Hrs: 13)

Data, Information and Knowledge : Definition of information - History of Information - Quality of Information –Information processing -Management decision making - IT support for management decision making – Data transformation and management - Decision Support Systems (DSS) - Characteristics and capabilities of DSS -Components and structures of DSS - Data and information analysis.

Unit III: (Teaching Hrs: 15)

Information Systems for Enterprise : Information and enterprises - Information systems to support business functions – Functional information systems - Management information systems - Transaction processing information systems - Integrated information systems - Enterprise Resource Planning (ERP) - Advantages of ERP - Benefits of an ERP system - Inter-Organizational information systems – Global information systems - Information as a competitive weapon.

Unit IV: (Teaching Hrs: 13)

Data Base Management Systems : DBMS - Definition - Necessity of a database - Characteristics of database – Types of DBMS - Logical data models - Hierarchical model - Network model - Relational model - Object-oriented model – Object relational model - Deductive/inference model - Comparison between various database models.

Unit V: (Teaching Hrs: 12)

Computer Software : Definition - Hardware/Software interaction - Software categories - Retail software – Public domain software - Shareware - Freeware - Cripple ware - Classification of software – Utilities Compilers and interpreters - Word processor - Spreadsheets Presentation software – Image processors - Enterprise software.

BOOKS RECOMMENDED:

1. Introduction to Information Systems, Alexis Leon, Mathews Leon, and Vijay Nicole imprints private Limited, Chennai, 2004
2. Management Information Systems, Uma G Gupta, Galgotia Publications Pvt Ltd, New Delhi, 1998
3. Software Project Management, Third Edition, Bob Hughes and Mike Cotterell, Tata McGraw- Hill Publishing Company Limited, New Delhi, 2004
4. Information Technology for Management-Henry C.Lucas

SUBJECT CODE:

SECOND SEMESTER

Core: E-MARKETING

Objectives: On successful completion of this course the student should have Knowledge on Basics of Marketing- Consumer Behaviour-Methods of Pricing.

UNIT I

(Teaching Hours: 13)

Marketing – Definition of Market and Marketing - Importance of Marketing – Modern Marketing Concept-Global Marketing – E-Marketing – Objectives – Features – Benefits – Problems of E-marketing – types of E-marketing – Evolution of online Marketing – Marketing Ethics –Career Opportunities in Marketing

UNIT II

(Teaching Hours: 12)

Marketing Functions-Buying –Selling –Transportation –Storage – Financing – Risk Bearing – Standardisation – Market Information

UNIT III

(Teaching Hours: 12)

Consumer Behaviour – Meaning – Need for studying Consumer Behaviour - Factors influencing Consumer Behaviour - Market Segmentation – Customer Relations Marketing

UNIT IV

(Teaching Hours: 15)

Marketing Mix – Product Mix –Meaning of Product – Product Life Cycle – Branding, Labelling- Price Mix – Importance - Pricing - Objectives - Pricing Strategies –Personal Selling and Sales Promotion - Place Mix - Importance of Channels of Distribution –Functions of Middlemen – Importance of Retail trade.

UNIT V

(Teaching Hours: 13)

Marketing and Government –Bureau of Indian Standards –AGMARK – Consumerism - Consumer Protecting – Rights of consumers- Green Marketing –Forward Trading in Commodities

BOOKS RECOMMENDED:

1. Marketing Management - Rajan Sexena
2. Principles of Marketing - Philip Kotler & Gary Armstrong
3. Marketing Management - V.S. Ramasamy and Namakumari
4. Marketing Management - Rajan Nair
5. Marketing - R.S.N.Pillai & Bagavathi

SECOND SEMESTER

Core - PRINCIPLES OF MANAGEMENT

Objective: To gain knowledge about managerial functions in most useful and in organized way.

UNIT I

(Teaching Hours: 10)

Definition of Management - Nature and scope of Management - Functions of Management - contribution of F.W.Taylor, Henry Fayol, Mary Parker Follet, Mc Gregor and Peter F.Drucker. Management as an Art, Science and Profession - Universality of Management

UNIT II

(Teaching Hours: 15)

Planning - Meaning, Nature and importance of Planning - Advantages and limitations - Steps in planning - Planning premises, - Methods and types of Plans . Decision making –Types of Decisions - Steps in decision making.

UNIT III

(Teaching Hours: 15)

Organisation - Meaning, nature and importance - Process of organisation - Principles of sound organisation - Organisation structure- Span of control - Organisation chart- Key elements of organisation process viz., Departmentation, Delegation and Decentralisation - Authority relationships - Line, functional and staff.

UNIT IV

(Teaching Hours: 15)

Motivation - Need - determinants of behaviour - Maslow's theory of motivation. Motivational Theories in Management - X, Y and Z Theories – Leadership- styles –Management by Objectives (MBO) - Management by Exception (MBE).

UNIT V

(Teaching Hours: 10)

Communication in management – Types of Communication - Barriers to Communications. Co-ordination - Need and techniques- Control - Techniques of control. Direction – Nature and Purpose – Principles and Techniques of Direction.

BOOKS RECOMMENDED:

1. Business Management Dinkar Pagare Sultan & Co Ltd 2008.
2. Principles of Management T.Ramasamy Himalaya Publication 2008.
3. Principles and Practices of Management L.M.Prasad Sultan Chand & Sons 2007.
4. Business Organisation and Management Bhushan Y.K Sultan Chand & Sons 2007.
5. Business Organisation and management Shukla Sultan Chand & Co Ltd New Delhi

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SECOND SEMESTER

Allied - BUSINESS ECONOMICS

Objective: To understand the basic concepts of Micro and Macroeconomic Policies

UNIT-I

(Teaching Hours: 10)

Definition and Scope of Economics – Methodology of Economics -- Objectives of business firms - Social Responsibilities.

UNIT-II

(Teaching Hours: 15)

Meaning of Demand-Determinants of Demand- Law of Demand- Demand Analysis – Demand Schedule- Elasticity of Demand-Types of Elasticity of Demand (Price, Income, Cross, Advertisement)-Methods of Measuring Elasticity of Demand-Demand Forecasting- objectives - Methods of Demand forecasting

UNIT-III

(Teaching Hours: 15)

Production function-Factors of Production- Production functions with one variable input- Production functions with two variable input- Production functions with all variable input pricing policies and methods- Law of Supply- Determinants of supply- Meaning of Cost-Types of cost- Cost and output relationship in the short run- Cost and output relationship in the long run- Economies of scale- Diseconomies of scale

UNIT-IV

(Teaching Hours: 10)

Market definition-Types of Market (Perfect competition, Monopoly, Monopolistic, Oligopoly, Price discrimination) - Price and Output determination in Perfect and Imperfect markets – profit – meaning- theories and policies.

UNIT-V

(Teaching Hours: 15)

Monetary Policy of India - objectives – Instruments of Monetary Policy – Fiscal policy of India – Objectives - Instruments of Fiscal policy - Recent Budget analysis – Business cycle Meaning – different phases of business cycle

BOOKS RECOMMENDED:

1. Principles of Economics - Seth.M.L,Lakshmi Narain Agarwal Agra 1981.
2. A Text Book of Economic Theory - Stonier and Hague.
3. Macro Economics - M.L Jhingan Vrinda Publications 1997.
4. Business Economics - Sankaran S Margham Publications New Delhi 2007.
5. Principles of Economics - M.L Jhingan Vrinda Publications 2012.

SUBJECT CODE:

THIRD SEMESTER

Core : ARTIFICIAL INTELLIGENCE

OBJECTIVES: To learn the knowledge of development of machines that can do things as well as humans can or possibly even better.

UNIT I :

(Teaching Hours: 13)

Concepts of Artificial Intelligence: What is Intelligence?-Artificial Intelligence-Meaning-Brief History of AI-Turing Test-Approaches of AI-Characteristics of AI-AI Problems –Problem representation in AI-Knowledge-AI Techniques-Major components of AI-Applications of AI. Case study: Google Duplex.

UNIT II :

(Teaching Hours: 13)

Problems and search programs: Definition-characteristics-issues-Knowledge Representation. AI and Game Playing: Major components of a game playing program-playing strategies-problems in computer games-playing programs. Planning- Components of planning systems. Case Study: Scheduling, medical Diagnosis.

UNIT III:

(Teaching Hours: 13)

Image Processing -Introduction to computer vision- Image Segmentation. Natural Language Understanding Introduction-Natural Language Interaction: Speech recognition-chat-bots-Natural Language generation-Speech Synthesis.

UNIT IV:

(Teaching Hours: 13)

Introduction to Expert systems: Definition-Characteristics of an expert systems-Architecture and description of modules-Expert system life cycle-Difficulties in knowledge acquisition-strategies-expert system tools-advantages & Limitations of ES-Major Application Areas.

Applications of AI: Business: Fraud Detection-Marketing Analysis-Signature Verification-Inventory Control-credit rating and risk assessment. **Security:** Face recognition-Speech verification-Fingerprint Analysis. **Medicine:** General Diagnosis-Detect of heart Defects.

UNIT V:

(Teaching Hours: 13)

Robotics: Introduction to Robotics-Definition of Robot-Components of Robot-Manipulator-Cartesian-cylindrical, spherical, Articulated Robots, Control Units of the Robot-Intelligent Robots-Robot hardware-Sensor-Effectors-Robotic Perception-Planning to move-Application domains.

Programming languages for Developing AI- LISP, PROLOG. LISP: Preliminaries of LISP-Functions-User defined Functions-Control Structures-Garbage Collection.

BOOKS RECOMMENDED:

1. Foundations of Artificial Intelligence and Expert systems-Janakiraman,Sarukesi,Gopalakrishnan
2. Artificial Intelligence-A new Synthesis-Nils J.Nilsson
3. Artificial Intelligence-Elaine Rich & Kevin Knight-Second Edition
4. Artificial Intelligence-Elaine Kevin Shivashankar B Nair

SUBJECT CODE:

THIRD SEMESTER

Core : FINANCIAL ACCOUNTING

(80% Problem, 20% Theory)

Objectives: To impart the knowledge about the principles and practices of financial accounting

Unit: I

(Teaching Hours: 15)

Depreciation – meaning - causes for depreciation – methods of depreciation – straight line method, written down value method, annuity method (excluding change in method) – provisions and reserves.

Unit: II

(Teaching Hours: 12)

Self- Balancing ledger – meaning & advantages – preparation of debtors ledger, creditors ledger and general ledger – Fire insurance claims – computation of claims to be lodged for loss of stock – average clause.

Unit: III

(Teaching Hours: 12)

Single entry system – meaning & features – statement of affairs method & conversion method.

Unit: IV

(Teaching Hours: 14)

Departmental accounts – meaning & advantages- transfer at cost or selling price – branch accounts (excluding independent & foreign branches).

Unit: V

(Teaching Hours: 12)

Hire purchase system – meaning & features – calculation of interest and cash price – default and repossession of asset (excluding Hire purchase trading account) – Installment purchase system.

BOOKS RECOMMENDED

1. Advanced Accounting – S.P.Jain and K.L.Narang Kalyan Publications New Delhi 2008
2. Advanced Accounting – S.N.Maheswari, Vikas Publishing house, New Delhi, 2005
3. Advanced Accounting – R.L.Gupta & Radhaswamy sultan chand & Sons Publications New Delhi 2008
4. Financial Accounting – T.S.Reddy & A.Murthy Margham Publications Chennai 2007
5. Advanced Accounting – V.K.Gupta & R.L.Gupta, Sultan Chand & Sons, New Delhi 2006

THIRD SEMESTER

Core: ENTREPRENEURSHIP AND OPPORTUNITY ANALYSIS

Objective: To enable the students to understand the concept of Entrepreneurship and to learn the professional behavior about entrepreneurship. To provide conceptual exposure on converting idea to an entrepreneurial

Unit I: (Teaching hours: 13)

Entrepreneurship: Entrepreneur: Meaning of Entrepreneurship- Types of Entrepreneurs- Traits of entrepreneur- Intrapreneur – Factors promoting entrepreneurship, Barriers to entrepreneurship. The entrepreneurial Culture; Stages in entrepreneurial process- International Entrepreneurship Opportunities: The nature of international entrepreneurship

Unit II: (Teaching hours: 12)

Developing successful Business ideas: Recognizing opportunities - trend analysis - generating ideas - Brainstorming, Focus Groups, Survey, Customer advisory boards, Day in the life research- Encouraging focal point for ideas and creativity at the firm level. Protecting ideas from being lost or stolen

Unit III: (Teaching hours: 15)

Opportunity Identification and Evaluation: Opportunity identification and selecting the product / service - Generation and screening the project ideas— Market analysis, Technical analysis, cost benefit analysis and net work analysis. Project formulation - Assessment of project feasibility. Dealing with basic and initial problems of setting up of Enterprises

Unit IV: (Teaching hours: 13)

Business Planning Process: Meaning of business plan, Business plan process, Advantages of business planning, preparing a model project report for starting a new venture

Unit V: (Teaching hours: 12)

Funding: Sources of Finance, Venture capital, nature, venture capital process, Business Angels, Commercial banks, Government Grants

BOOKS RECOMMENDED:

1. Barringer Bruce R., Ireland R. Duane, Entrepreneurship - Successfully Launching New Ventures, Pearson Education, 2008.
2. Khanka S.S., Entrepreneurial Development, S.Chand & Co. Ltd., New Delhi, 1999.
3. David Holt, Entrepreneurship - New Venture Creation, Prentice Hall of India, New Delhi, 2000.
4. Gupta.C.B. & Khanka S.S., Entrepreneurship and Small Business Management, Sultan Chand & Sons, 2010.
5. Gupta C. B., Srinivasan N P, Entrepreneurial Development, Sultan Chand and Sons, 1992

THIRD SEMESTER

Skill based subject: PROGRAMMING IN C

Objective:

To obtain the knowledge in programming areas to improve computer skills and its applications

Unit I:

(Teaching hours: 15)

Problem Solving Methods: Problem definition, analysis. ALGORITHM: Definition , notations, characteristics of algorithm, examples on algorithm. FLOWCHARTS: Definition, features of flowcharts, symbols, examples, coding, running, debugging-types of errors (syntax, Zogical, runtime errors.)

Unit II:

(Teaching hours: 13)

Introduction to c: History, features of c language, Character set, Identifiers: variables, constants, symbolic constants, keywords. Data types, Operators: Arithmetic, relational, logical, assignment, bitwise, increment/decrement and special operators. Structure of program, Input and Output Functions.

Unit III:

(Teaching hours: 12)

Control Structures: Conditional statements: if, If-else nested if-else,switch statement. Loops: while, for, do..While loop, Unconditional statements: Break, continue, exit, goto statements.

Unit IV:

(Teaching hours: 12)

Arrays: Meaning and definition, Declaration, Initialization and types of arrays (single and multidimensional arrays).

Unit V:

(Teaching hours: 13)

Strings: Meaning and definition, Declaration, Initialization String functions strlen(),strrev(),strlwr(),strupr(),strcat(),strcmp ()strcpy().Handling of character array.

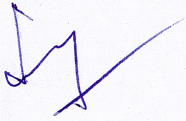
BOOKS RECOMMENDED

- | | | |
|--|---|--|
| 1. The C programming Language | - | Ritchie and Kernighan. |
| 2. Let us C | - | Y.C. Kanetkar |
| 3. Introduction to programming using C | - | Prof.D.R .Patil, Pawar, Shinde and Lad(Dreamtech). |
| 4. Programming in C | - | D Ravichandran. |
| 5. C Programming | - | Venugopal. |

THIRD SEMESTER

Skill based subject: LAB II – PROGRAMMING IN C

- | | | |
|--------------------------|---|------------|
| 1. Arithmetic Operations | – | 2 Exercise |
| 2. Condition Programs | – | 2 Exercise |
| 3. For Loops | – | 2 Exercise |
| 4. File and Menus | – | 2 Exercise |
| 5. Strings | – | 2 Exercise |
| 6. Bulletin Functions | – | 2 Exercise |



THIRD SEMESTER
Allied – BUSINESS STATISTICS

(80% Problem, 20% Theory)

Objective : To gain the knowledge about the computations of statistical concepts related to business.

Unit I: (Teaching Hours: 12)

Meaning, Definition and scope of statistics-Sources of data-Collection of data-primary and secondary-Methods of primary data collection-Editing secondary data-Sampling and its methods-Classification and Tabulation-Presentation of data by diagrams-Bar diagram and Pie diagram-Graphic representation of frequency distribution.

Unit II: (Teaching Hours: 17)

Averages-Mean, Median, Mode, Geometric mean and Harmonic mean-their computation-properties and uses-Measures of dispersion-Range, Quartile deviation, Mean deviation, Standard deviation, coefficient of variation.

Unit III: (Teaching Hours: 13)

Skewness - Karl Pearson's and Bowley's coefficient of Skewness- -Index Numbers-meaning-uses-selection of base year-Simple and Weighted Index Numbers-Tests of an Index Number- Consumer Price Index.

Unit IV: (Teaching Hours: 13)

Correlation-meaning and definition-Scatter diagram-Pearson's coefficient of correlation - Computation and interpretation-Rank correlation-Regression-Meaning and methods of forming the regression equations and lines-Properties of Regression coefficients.

Unit V: (Teaching Hours: 12)

Time series-Meaning-components-Models-Methods of estimating trend-Graphic, semi-average, moving average and least square methods (Linear equations only)-Seasonal Variation-Simple average Method.

BOOKS RECOMMENDED:

1. Business Mathematics and Statistics. - PA. Navinitham, JAI Publications, 2003
2. Business Statistics. - Dr. P.R.Vittal, Margham Publications, 1995
3. Fundamentals of mathematical Statistics - S.C.Gupta & V.K. Kapoor, Sultan Chand & Co, New Delhi, 1992.
4. Statistical Methods. - S.P.Gupta, Sultan Chand & Co, 2003.
5. Fundamentals of Statistics - D.N. Elhance, Veena Elhance and B.M.Aggarwal, Kitab Mahal Publishers. 3rd Edition 2006

THIRD SEMESTER

Skill based Subject - PROFESSIONAL COMMUNICATION

Objective: To develop ability to communicate clearly, on matters having relevance to day-to-day business operations.

UNIT-I

Teaching Hours - 13

Communication - Definition - Types and patterns of communication - Spoken communication - Written communication - Non-verbal communication - Audio-visual communication and Multimedia communication - Objectives of communication - Horizontal communication - Upward communication - Barriers to communication.

UNIT-II

Teaching Hours - 13

Business Letter – Characteristics - Organization, Structure and Layout of a business letter. Letter of Enquiries and Replies, Offers and quotations - Credit and Status Enquiries - Complaints, Claims and adjustments.

UNIT-III

Teaching Hours - 13

Sales Letters – Circulars. Bank Correspondence. Life Insurance Correspondence. Collection letters – Correspondence of a Company Secretary. Report writing – classification – characteristics of Good report.

UNIT-IV

Teaching Hours - 13

Assertive / Positive communication - Assertive training: Negotiation and Compromise - Allophones: accent for grammar for effective speaking - Speaking skills: active listening - listening and responding - Four basic reasoning skills.

UNIT-V

Teaching Hours - 13

Positive resume active verbs - Positive indicators – Interpersonal gestures - Intra & Interpersonal skills - Interpersonal communicational ethics.

(LAB PRACTICAL ONLY)

Career strokes: Online practical modules: Communication skills – Group discussion – Interviews – Team work – Time management – Business awareness

BOOKS RECOMMENDED:

1. Business Communication - Dr. K.K. Ramachandran Macmillan Publication, Mumbai 2007.
2. Essentials Of Business Communication - Rajendra Pal & J.S.Korlahalli Sultan Chand and Sons New Delhi 2007.
3. Business Communication - R.K.Madhukar Vikas Publishing House New Delhi.
4. Business Communication - R.C.Bhatia Ane Books New Delhi.
5. Communication for Business - Shisley Taylor, Pearson

FOURTH SEMESTER

Core: COMPUTER APPLICATIONS IN BANKING

Objective: To know the various applications of computers in banking sector.

UNIT I:

(Teaching hours: 12)

Introduction: Computers and Commercial world - Principles of Computer science with reference to banking operations -Different approaches to mechanizations - Security information systems - Audit of computerized banking systems.

UNIT II:

(Teaching hours: 15)

Banking Reconciliation: approaches to bank computerization - Computer in banks and Indian experiment - Process for withdrawing cash Teller machines at Bank counters - ATMS in India - Electronic Commerce: The emerging trends - Internet as a Network Infrastructure - Business of internet commercialization - Electronic Commerce and WWW- Consumer Oriented Electronic commerce - Electronic Payment Systems - Advertising and Marketing on the internet, Software agents - Working of Credit Cards and Debit Cards in India.

UNIT III:

(Teaching hours: 13)

Home Banking - Telephone banking - Computerized corporate banking - Electronic funds transfer, importance of cheques clearing – RTGS – NEFT - Optical Mark Recognition (OMR) - Computer output to Microphone (COM) - Facsimile transformation.

UNIT IV:

(Teaching hours: 13)

Inter Branch Reconciliation: Uses in foreign exchanges, Documentation handling systems - Cheque sorting and balancing systems (MICR and OCR, etc.) - Document storage and retrieval systems (Micro films, etc.) - Documentation transmission systems (Fax etc.)

UNIT V:

(Teaching hours: 12)

Cash management systems in banks: A cash management services-Indian perspective, A framework to provide effective cash management services, Evolving Role of Cash Management- Investment Management Systems.

BOOKS RECOMMENDED:

1. Computers and Banking - Sony and Agarwal.
2. Frontiers of Electronic Commerce - Ravi Kalakota & Andrew B. Whinston, Addison Wesley Publications.
3. e-Banking Services in India - Dr. M. Sri Nivas, Himalaya.
4. Bank Management - Vasanth Desai, Himalaya.
5. Banking Solution: Evaluation of Security & Controls - Revathy Sriram:Core, PHI

FOURTH SEMESTER
CORE: INTERNATIONAL FINANCIAL REPORTING STANDARDS

Objective:

To develop, in the public interest, a single set of high quality, understandable, enforceable and globally accepted financial reporting standards based upon clearly articulated principles.

UNIT-I: IASB and IFRS:

(Teaching Hours: 13)

Structure of the IFRS/IASB - Extant standards of the IASB - The framework - The status of IFRSs around the world-The use of IFRS around the world - The IASB roadmap - The annual IASB bound volume and its use- Principal differences between Indian GAAP and IFRS- Proposals for change

UNIT-II: PRESENTATION AND PROFIT:

(Teaching Hours: 13)

IAS 1: Presentation of financial statements - IFRS 15: Revenue from contracts with customers - IAS 8: Accounting policies, changes in accounting estimates and errors.

UNIT-III ACCOUNTING FOR ASSETS AND LIABILITIES: (Teaching Hours: 13)

IAS 16:Property plant and equipment - IAS 38: Intangible assets - IAS 40: Investment Property - IAS 36: Impairment of assets - IAS 23: Borrowing costs - IAS 20: Accounting for government grants and disclosure of government assistance - IAS 2:Inventories - IAS 17: Leases - IFRS 5: Non-current assets held for sale and discontinued operations-IFRS 13: Fair Value Measurement - IFRS 32: Financial instruments- presentation - IFRS 9: Financial instruments- IFRS 7: Financial instruments: disclosures- IFRS 2: Share-based payment- IAS 37: Provisions, contingent liabilities and contingent assets - IAS 10: Events after the reporting period - IAS 19: Employee benefits - IAS 12: Income taxes - IAS 41: Agriculture - IFRS 6: Exploration for and evaluation of mineral resources.

UNIT-IV: GROUP ACCOUNTING:

(Teaching Hours: 13)

IFRS 10: Consolidated Financial Statements- IAS 27 (revised 2011): Separate financial statements-IFRS 3: Business Combinations- IAS 28 (revised 2011): Investments in associates and joint ventures-IFRS 11: Joint arrangements-IFRS 12: Disclosure of interests in other entities- IAS 21: The effects of changes in foreign exchange rates- IAS 29: Financial reporting in hyperinflationary economies.

UNIT-V: DISCLOSURE STANDARDS:

(Teaching Hours: 13)

IAS 7: Statement of cash flows- IAS 24: Related party disclosures- IAS 33: Earnings per share- IAS 34: Interim financial reporting- IFRS 4: Insurance contracts- IFRS 1: First time adoption of IFRS- IFRS 8- Operating segments.

Reference books:

1. International Financial Reporting Standards (IFRS) & Indian Accounting practices – by Jagdish R.Raiyani, New Century Publications, 1st Edition 2012.
2. Accounting Standards , M.P.Vijay kumar, Snow White Publications Pvt. Ltd., Mumbai
3. Accounting Theory and Standards, P.Mohana Rao, Deep & Deep Publications Pvt. Ltd, New Delhi
4. International Financial Reporting Standards: A Practical Guide – by Henie Van Greuning , World Bank Publications 2009.
5. IFRS Simplified: A fast and easy –to-understand overview of the New International Financial Reporting Standards – by Mika Morley, Amazon Digital South Asia Services, Inc.
6. Global Financial Reporting and Analysis, by Alexander, Britton, Jorissen Cengage Learning India Pvt. Ltd, New Delhi.

FOURTH SEMESTER

Core – BUSINESS LAW

Objective: To know about the Indian contract act and to understand the technical elements of the contract.

Unit – I

(Teaching Hours: 15)

Law – Meaning – Law of Contract – Essential Elements of Valid Contract – Types of Contracts - Offer – Legal Rules relating to Offer – Acceptance – Essentials of Valid Acceptance – Revocation of Offer and Acceptance.

Unit – II

(Teaching Hours: 13)

Consideration – Essentials of Valid Consideration – Capacity to Contract – Law relating to Minor, Unsound Mind – Persons Disqualified by Law.

Unit – III

(Teaching Hours: 12)

Performance of Contract – Modes of Performance – Quasi-Contract – Discharge of Contract – Modes of Discharge - Remedies for Breach of Contract.

Unit – IV

(Teaching Hours: 13)

Contract of Indemnity and Guarantee – Rights of Indemnity Holder – Rights and Liabilities of Surety - Bailment and Pledge.

Unit – V

(Teaching Hours: 12)

Sale of Goods Act – Sale and Agreement to Sell – Conditions and Warranties - Law of Carriage of Goods

BOOKS RECOMMENDED:

1. N.D. Kapoor, "Business Law", Sultan Chand & Sons, New Delhi 2005
2. R.S.N. Pillai & Bagavathi, "Business Law" S.Chand, New Delhi 2005.
3. Arun Kumar Sen, "Commercial Law", The world press pvt Ltd, Calcutta
4. Arun Kumar Sen, Jitendra Kumar, Mitra, " Commercial Law", The World Press Pvt Ltd, Calcutta

FOURTH SEMESTER

Allied-BUSINESS MATHEMATICS

(80% Problem, 20% Theory)

Objective: To gain knowledge about the computations of numerical aspects related to business.

Unit I: (Teaching Hours: 15)

Matrix - Basic Concepts-Addition and Multiplication of matrices-Inverse of matrix-Rank of a Matrix- determinants of a matrix -solution of Simultaneous linear equations – Cramer’s rule and matrix method.

Unit II: (Teaching Hours: 15)

Simple and Compound Interest. Interpolations – Binomial Expansion method – Newton’s method of forward differences – Newton’s method of backward differences – Lagrange’s method.

Unit III: (Teaching Hours: 15)

Operations Research- Meaning, Scope and Limitations-Linear programming problem-Formulation- Canonical & standard forms of L.P.P-solution by Graphical method-solution by Simplex method (Basic problems only).

Unit IV: (Teaching Hours: 15)

Network Analysis-Introduction-Basic concepts-Rules of Network Construction- Critical Path Analysis(CPM)- Project Evaluation and Review Technique (PERT)- Probability Considerations in PERT- Distinction Between PERT and CPM

Unit V: (Teaching Hours: 15)

Transportation Problem-Introduction-matrix form of T.P-The transportation Table- balanced and unbalanced - NWC, LCM, VAM (Problems in IBFS only) -The assignment problem –the assignment algorithm-unbalanced assignment problem – Hungarian Method.

BOOKS RECOMMENDED:

1. P. A Navinitham - Business Mathematics, Jai Publications, Trichy, 2000
2. Dr.P.R. Vittal - Business Mathematics, Margham Publications, Chennai, 2006
3. Kanti Swarup P.K.Gupta and Man Mohan - Operations Research, Sultan Chand & Sons,
New Delhi, 2000.
4. P.Mariappan - Operation Research methods, New Century Book Pvt Ltd, Chennai, 2000
5. J.K.Sharma - Operations Research Theory and Applications, Mac Millan Publishers India
Limited.4th Edition 2010.

FIFTH SEMESTER

Core : INTRODUCTION TO NETWORKING

OBJECTIVES:

The paper aims to combine the fundamental concepts of data communications, to gain knowledge about inter connection of systems.

UNIT I

(Teaching hours: 12)

Data Communication Concepts and Applications: Introduction to Data Communications, Components of Data Communications, Trends in Computer Communications and Networking, Network Applications.

UNIT II

(Teaching hours: 13)

Fundamentals of Data Communications and Networking: Physical Layer: Architectures, Devices and Circuits, and Data Transmission, Data Link Layer: Media Access Control, Error Control in Networks.

UNIT III

(Teaching hours: 12)

Networking: Network Layer: Network Protocols, Network Addressing and Routing. Local Area Network (LAN): LAN Components, Ethernet, Token Ring, Selecting a LAN, Improving LAN Performance

UNIT IV

(Teaching hours: 15)

Back Bone Networks: Backbone Network Components, Fast Ethernet, FDDI. Metropolitan Area Network (MAN) & Wide Area Network (WAN): Dialed Circuit Services, Dedicated Circuit Services, Circuit-switched and Packet-switched Services, Improving MAN & WAN Performance.

UNIT V

(Teaching hours: 13)

The Application Layer: Domain naming system: The DNS name space- Resource records – Name servers. E –mail: Architectures and services – The user agent – message formats – message transfer.

BOOKS RECOMMENDED

1. Jerry, FitzGerald and Alan, Dennis, Business Data Communications & Networking, John Wiley & Sons Publications, 2002
2. Tanenbaum. A. S, Computer Networks, Pearson Education, 2004
3. UylesBlack, Computer Networks, Prentice Hall of India, New Delhi, 2003
4. Barry Nance, Introduction to Networking, Prentice Hall of India, New Delhi, 1996
5. Larry L. Pearsons & Bruce S. Davie, Computer Networks, Harcourt Publishers International Company, 2000.

FIFTH SEMESTER

**Core - FINANCIAL MANAGEMENT
(20% Problem, 80% Theory)**

Objective: To study the broad perspective scope, objectives and organization of Financial Management.

UNIT I

(Teaching Hours: 15)

Nature of financial management – Scope - objectives – Functions – Relationship between Risk and Return financial, business & operating risk – Role and functions of financial manager – Time value of money. Financial Planning & Financial Plan – meaning – Scope of financial planning

UNIT II

(Teaching Hours: 15)

Capitalization-over capitalization and under capitalization.(only theory). Financial leverage – measures – EBIT – EPS Analysis– operating leverage – and composite leverage (theory & problems) – Theories of capital structure – net income approach – Net – operating income Approach. MM Hypothesis, Traditional approach,(theory & problems). – Determinants of capital structure.

UNIT III

(Teaching Hours: 10)

Capital budgeting – Techniques –Payback period method, discounted cash flow - Accounting Rate of Return method (theory and problems).

UNIT IV

(Teaching Hours: 15)

Cost of Capital – Meaning and importance – cost of debt, preference, equity and retained earnings – weighted average cost of capital (theory & problems)

UNIT V

(Teaching Hours: 10)

Dividend Policy - meaning- Factors determining dividend policy- Theories – MM Hypothesis - Walter's Hypothesis (only theory)

BOOKS RECOMMENDED

1. Financial Management - Prasanna Chandra, Tata Mc-Graw Hill Publishing Co.Ltd, New Delhi, 2002.
2. Financial Management - I.M.Pandey, Vikas Publishing House Pvt.Ltd. New Delhi,2004.
3. Financial Management - Khan & Jain, Tata Mc-Graw Hill Publishing Co.Ltd, New Delhi, 1999.
4. Elements of Financial Management - Dr.S.N.Maheshwari, Sultan Chand and Sons, New Delhi, 2008.
5. Financial Management theory and practice - Shashi K.Gupta and R.K.Sharma, Kalyani Publishers, New Delhi, 2008.

SUBJECT CODE:

FIFTH SEMESTER
Core – INCOME TAX

(60% Problem, 40%Theory)

Objective: To learn the various concepts and procedures related to taxation purpose.

UNIT I

(Teaching Hours: 10)

The Income Tax Act - Definition of Income - Assessment year - Previous year – Assessee - Assessee in default - Scope of income - Charge of Tax - Residential status - Incomes which do not form part of total income.

UNIT II

(Teaching Hours: 15)

Heads of Income – Income from salary - Salary – Definition – Characteristics – Computation of Income from salary - Rates of tax for individuals.

UNIT III

(Teaching Hours: 15)

Income from House Property – Characteristics - Exempted Incomes from House property - Deductions - Computation of Income from house property.

Income from Business and Profession: - Meaning of Business and Profession - Expenses expressly allowed - Expenses expressly disallowed - Computation of profits and gains of business and profession of an individual.

UNIT IV

(Teaching Hours: 15)

Income from Capital Gain: – Capital asset – Long term capital asset – Short term capital asset – Indexation - Computation of Income from Capital Gain.

Income from other sources – Various sources of income - Computation of income from other sources.

UNIT V

(Teaching Hours: 10)

Set off and carry forward of losses. Income Tax Authorities: - Central Board of Direct Taxes – Organisation structure – e-filing- Procedures.

BOOKS RECOMMENDED:

1. The Income Tax Act 1961 Bare Act
2. Income Tax Law and Practice - Gaur and Narang Kalyani Publishers New Delhi.
3. Income Tax Law and Practice - Mehrotra Sahitya Bhawan Publication,
4. Income Tax Law and Practice - Dinkar Pagare Sultan Chand & Company Ltd.
5. Students' Guide to Income Tax - Vinod Singhani Taxman Publications Pvt Ltd Newdelhi.

FIFTH SEMESTER

Core : BUSINESS ETHICS AND CORPORATE SOCIAL RESPONSIBILITY

Objective: The main objective of this paper is to familiarize the students with the factors underlying ethics of business and the responsibility of corporate in the society.

Unit – I

(Teaching Hours : 13)

Business Ethics- Meaning- Definition – Religion and Ethics – Morals and Ethics- Ethics in Management- Management in Indian Companies- Nature and Objectives of Ethics – Need for Business Ethics- Factors influencing Business ethics- Importance of ethics in Business- Ethical Problems faced by Managers. Ethics in Accounting- Misappropriation of cash transactions- misappropriation of goods- Fraudulent manipulation of accounts- Role of Auditing.

Unit – II

(Teaching Hours : 13)

Ethics in HRM- performance appraisal- Discrimination – employment issues- privacy issues – Wage Empowerment- Employee Loyalty. Ethical Investments- Ethics in Finance & Accounting – Investment Decisions- Ethics in Public issue of Shares – Unethical Investment and practices – Ethical Issues in Mergers and Acquisitions.

Unit –III

(Teaching Hours : 13)

Ethical Decision making- Decision process in Competitive pressures- Ethical decision making- Obedience to authority- Ethical decision dilemmas- Technology revolution and Ethics – Conflicts resolution - Ethics in Marketing – Marketing Strategies and Ethics - Unethical practices in Marketing- Establishing standards- Product related issues – Competitions related Ethics- pricing – product liabilities- Ethics in Advertising.

Unit – IV

(Teaching Hours : 13)

Theories in Ethics – Traditional, Teleological, Deontological. Ends and Means of Machiavelli – Might Equals Right of Marx – Utilitarian Ethics of Stuart Mill – Stake holder Theory – Ethical Issues in Business- Business Ethics and Society – Society expectations from Business - Values for Manager – Cultural Contradictions - Spirituality and Leadership – Internal policies.

Unit – V

(Teaching Hours : 13)

Corporate Social Responsibility (CSR) - Origin – meaning- Generations of CSR – Role of CSR – Limitation to CSR – Drivers of CSR – Measuring the impact of CSR – Theories of CSR- Political, Social Contract theory ,Stakeholder Theory - CSR : A Global View.

REFERENCE BOOKS

1. R.V.Badi and N.V.Badi, Business Ethics, Vrinda Publications (P) Ltd, New Delhi, 2008.
2. C.V.Baxi and Ajit Prasad, Corporate Social Responsibility – Concepts and Cases, Excel Books, New Delhi, 2005
3. Ronald D. Francis, Mukti Mishra, Business Ethics – An Indian Perspective, TATA Mc graw Hill education, New Delhi, 2010
4. Sumati Reddy, Corporate Social Responsibility – Concepts and Cases, ICFAI University Press, 2003
5. Sanjay K. Agarwal, Corporate Social Responsibility in India, SAGE Publications, 2008

SUBJECT CODE:

FIFTH SEMESTER

Core : CYBER LAW

Objectives: To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.

Unit I

(Teaching Hours: 10)

Cyber Law: Introduction - Concept of Cyberspace - E-Commerce in India - Privacy factors in E-Commerce - cyber law in E-Commerce-Contract Aspects.

Unit II

(Teaching Hours: 15)

Security Aspects: Introduction - Technical aspects of Encryption - Digital Signature - Data Security. Intellectual Property Aspects: WIPO-GII-ECMS - Indian Copy rights act on soft propriety works - Indian Patents act on soft propriety works.

Unit III

(Teaching Hours: 15)

Evidence Aspects: Evidence as part of the law of procedures – Applicability of the law of Evidence on Electronic Records - Criminal aspect: Computer Crime-Factors influencing Computer Crime - Strategy for prevention of computer crime - Amendments to Indian Penal code 1860.

Unit IV

(Teaching Hours: 10)

Global Trends - Legal frame work for Electronic Data Interchange: EDI Mechanism - Electronic Data Interchange Scenario in India

Unit V

(Teaching Hours: 15)

The Indian Evidence Act 1872 - The Information Technology Act 2000 – Definitions - Authentication of Electronic Records -Electronic Governance.

BOOKS RECOMMENDED:

1. The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi.
2. Cyber law and Information Technology, Dr.Jyothi Rattan, 2014.
3. Information Security and Cyber law, Saurabh Sharma, Vikas Publication 2014.
4. Cyber Law – The law of Internet, Jonathan Rosenoer – Springer Publication, 1997.
5. Information Technology Act, 2000.

SUBJECT CODE:

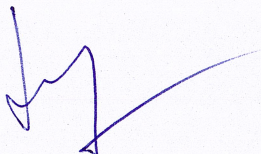
FIFTH SEMESTER
SKILL BASE SUBJECT LAB III - EXCEL IN BUSINESS

Objective: To enable the students to have a practical application of excel in Business.

1. Create a Sales Invoice using MS Excel (Quantity, Value, Discount and Tax to be apportioned using Formulas)
2. Create a Datasheet for Yearly Sales.
3. Calculate Summary Statistical Measures such as
 - ✓ Mean,
 - ✓ Standard Deviation,
 - ✓ coefficient of Variation
 - ✓ Trend Analysis using Formulas and Charts.
4. Create a Data Sheet for Monthly Income and cost of living and compare the data using Correlation.
5. create employee payroll using ms excel it should contain :

serial no.name of the employee basic pay, DA, LIC, PF, TA,HRA, GROSS PAY and NET
PAY

6. Draw a pie chart to show the national income level using MS-Excel.
7. Draw the population growth rate using MS-Excel.
8. Prepare a Balance Sheet using ms Excel.
9. Prepare a profit and loss account using ms Excel.
10. Create a chi-square test using MS EXCEL.




FIFTH SEMESTER
Skill Based Subject – Institutional Training
GUIDELINES FOR DOING INSTITUTIONAL TRAINING

OBJECTIVE

This Institutional Training is to be done during the summer break after Semester 4 and is encouraged in order to enable students to gain practical experience in the field of their study. The type of Institutional Training needs to be approved by the Director. A request letter will be given to the student when approaching an organisation for Institutional Training opportunity.

GUIDELINES FOR STUDENTS

1. Every student must do the Institutional Training for a minimum period of 21 days.
2. Students can select only the Private/Public limited companies for their Institutional Training.
3. The Institutional Training can be on the overall functioning of the organization or particularly about the functions of any department.
4. No two students can select the same company/department for doing Institutional Training.
5. Students are required to register with the concerned tutor about the company in which they propose to do the Institutional Training.
6. The students are suggested to choose the nature of the company in which they have interest.
7. A Training Work Diary is to be maintained by the student for recording the day to day Institutional Training activities which is duly signed by the company authorities on a daily basis.
8. Every student must submit the certificate issued by the Company Authorities regarding the successful completion of the Institutional Training attended by the student after the summer vacation.
9. The students must collect all data regarding the performance of the organization/department for the purpose of drafting report after the Institutional Training.
10. The students are advised to contact the respective tutor for any clarification regarding the Institutional Training.



SIXTH SEMESTER
Core- COST AND MANAGEMENT ACCOUNTING
(60% Problem, 40% Theory)

Objective: To implement the concept of cost and its issues.

UNIT I

Teaching Hours - 13

Cost Accounting – Definitions and meaning of cost, costing and cost accounting – scope of cost Accounting – Relationship of cost Accounting with financial accounting and Management accounting – methods of costing – cost analysis, concepts and classification – Elements of cost, preparation of cost sheet.

UNIT II

Teaching Hours - 13

Materials - Purchasing of materials, procedure and documentation involved in purchasing - requisitioning for stores - significant of material control - Methods of Valuing material issues – FIFO, LIFO, Simple Average Method, Weighted Average Method - Levels of inventories – Maximum level, Minimum level, Reordering levels, Danger level, Average stock level - ABC analysis – EOQ.

UNIT III

Teaching Hours - 13

Management accounting - Meaning, objectives and scope - need and significance of management accounting - Ratio analysis - significance of ratios – uses and limitation of ratios – Classification of ratios - profitability ratio – turnover ratio – solvency / financial ratio.

UNIT IV

Teaching Hours - 13

Marginal costing and break even analysis- Cost-Volume – Profit Analysis, managerial applications of marginal costing - significance and limitations of marginal costing

UNIT V

Teaching Hours - 13

Budgeting and budgetary control - definition, importance, essentials, steps in budgetary control - classifications of budget, Preparation of Different Budgets- Sales budget, Master budget, Cash Budget, Flexible Budget, materials and Production and production cost Budget – zero based budgeting – Process & its importance.

BOOKS RECOMMENDED

1. Management Accounting - Dr.K.K.Ramachandran Sriram Publications Chennai
2. Cost and Management Accounting - Jain and Naarng Kalyani Publications New Delhi
3. Cost Accounting - Jain, S.P(r) & Narang K.L, Kalyani Publications New Delhi, 2001.
4. Cost and Management Accounting - S N Maheswari, S Chand , NewDelhi, 2012.
5. Cost and Management Accounting - R.S. N Pillai and Baghavathi,sultan chand co. Ltd, NewDelhi.

SIXTH SEMESTER

Core - AUDITING

Objective: To Understand the Types of Auditing, Audit Procedures, Auditors Rights and Duties - Auditing in EDP Environment.

UNIT I

(Teaching Hours: 10)

Origin of Auditing - Definition - Difference between auditing and accountancy - objectives of auditing - Types of Errors and Fraud - Advantages and limitations of auditing - Difference between Auditing and investigation - qualification and qualities of an auditor.

UNIT II

(Teaching Hours: 15)

Different classes of audit – Mode of audit - Continuous audit - Final audit - Interim Audit - Balance sheet audit - Audit procedure - Planning of audit - Audit Programme - Audit Note book - Audit working papers - Internal control - Internal check and internal audit - Internal check as regards, wages, sales.

UNIT III

(Teaching Hours: 10)

Vouching – Definition – objectives – Auditors duties regarding vouching of cash receipts - vouching of cash payments – vouching of credit purchase - vouching of credit sales – vouching of impersonal ledger – outstanding assets and liabilities.

UNIT IV

(Teaching Hours: 15)

Verification of assets and liabilities – Definition – objectives – Difference between vouching and verification - valuation of assets and liabilities - meaning – objectives - Auditors position in respect of valuation of assets – plant and machinery – building – stock – debtors - Auditors duties regarding verification and valuation of liabilities - capital – creditors – loans and advances.

UNIT V

(Teaching Hours: 15)

Company Audit - Appointment and removal of auditors – Rights, duties and Liabilities of Company auditors – Auditing in an EDP environment – Problems in an EDP environment – control in an EDP Environment – Application controls – control over input – control over processing – control over output – computer assisted auditing techniques – computer audit programme.

BOOKS RECOMMENDED

1. Practical Auditing - Tandon, B.N, Sultan Chand & Company ltd, Delhi, 1994.
2. Principles and Practice of Auditing, - Dinkar Pagare , Sultan Chand & Sons , New Delhi, 1994.
3. Auditing - Kamal Nath Tata Mcgraw –Hill Publishing Company ltd, New Delhi, 2000.
4. Auditing - R C Bhatia Vikas Publishing House Pvt Ltd, Delhi, 2003.
5. Practical Auditing - Dr Radha, Prasanna Publishers, 2010.

SIXTH SEMESTER

Elective - INTERNET AND WEB DESIGN

Objective: To know the internet structure and tools to create websites.

UNIT I:

Teaching Hours :10

Introduction to Internet- Resources of Internet- Hardware and Software Requirements of Internet- Internet Service Providers- Internet Services-Protocols-Internet client and Servers.

UNIT II:

Teaching Hours :15

Introduction to HTML - Functions of HTML in WEB Publishing-Basic Structural Elements & their usage-Traditional Text & Formatting-Style sheet Formatting- Using tables for Organizational Layout.

UNIT III:

Teaching Hours :15

Creating Forms with HTML - Frames & Framesets – Using images with HTML - Merging Multimedia, Controls & Plug Ins with HTML.

UNIT IV:

Teaching Hours :15

Client side Scripting-Scripting basics-What is Client side Scripting-A Scripts & Programs – Compiled programs-Interpreted programs-Client side Scripting languages :JavaScript-Jscript-vbscript- placing scripts in your web pages : The <Script>Tag-placing your script in HTML code-Running Client side Scripts.

UNIT V:

Teaching Hours :10

Introducing JavaScript: What is JavaScript? Why JavaScript? –Introducing JavaScript syntax-statements-Blocks-Comments-Datatypes-Variables-Expressions-Flow control-Creating Simple java scripts-formatting scripts – Objects: Using the navigator object- Linking scripts to windows events-alert boxes & confirmations –altering the status bar scrolling text in the status bar.

BOOKS RECOMMENDED:

1. Dynamic Web Publishing Shelly powers, Techmedia,1998.
2. HTML & Unleashed, Damelly Rict, Tech media, II Edition.
3. Internet Complete Reference, Hahm Hamley, Tata McGraw Hill, I Edition .
4. HTML Publishing Bible, Simpson Alan, Wiley Eastern LTD, II Edition.
5. Java Script, Moncur Michael, Pearson Education, I Edition.
6. Beginning JavaScript –Wilton Paul, Wiley Dream Tech (I) (p) Ltd, II Edition.

SIXTH SEMESTER

Elective - SOFTWARE PROJECT MANAGEMENT

Objective : To understand the steps in developing the software and its process.

UNIT I :

Teaching Hours :15

Introduction to software project management: Introduction – why is software project management important? – What is a project? – Software project versus other types of project – Activities covered by software project management - Problems with software projects – Stakeholders – Requirement Specification – Management control – Stepwise: An overview of project planning.

UNIT II :

Teaching Hours :15

Project Management and Project Evaluation: Introduction – Evaluation of individual projects – Technical assessment – cost-benefit analysis – cash-flow forecasting – cost-benefit evaluation techniques. Selection of an appropriate project approach: Introduction – choosing technologies – Technical plan content list – choice of process models – waterfall model – v-process model – spiral model software prototyping – incremental delivery.

UNIT III :

Teaching Hours :10

Software Effort Estimation: Introduction – where are estimates done? Problems with over and under estimates – the basis for software estimating – software effort estimation techniques – Expert judgment – COCOMO: a parametric model. Risk management: Introduction – categories of risk – evaluating risks to the schedule.

UNIT IV :

Teaching Hours :15

Resource Allocation: Introduction the nature of resources – identifying resource requirements – scheduling resources – creating critical paths – counting the cost. Monitoring and control: Introduction – creating the framework – collecting the data – visualizing progress.

UNIT V :

Teaching Hours :10

Managing Contracts: Introduction – types of contract – stages in contract placement – contract management – acceptance. Managing people and organizing teams: Introduction – understanding behavior – selecting the right person for the job – instruction in the best methods – motivation – becoming a team – decision making – leadership – organizational structures. Software quality – some problems with student projects – PRINCE 2. - Project closure, Role and Performance of Closure analysis.

BOOKS RECOMMENDED:

1. Software Project Management, Bob Hughes and Mike Cottrell Tata Mc Graw Hill Publishing Company Ltd, 4th Edition.
2. Software Project Management, Walker Royce , Pearson Education – 4th Edition.
3. Software Project Management In Practice, Jalote, Pankaj , Pearson Education
4. Software Project Management, Kelkar S A , PRENTICE HALL OF INDIA

SUBJECT CODE:

5. Effective Software Project Management, Wysocki Robert K, Wiley Dreamtech India (p) Ltd.

SIXTH SEMESTER
Skill based subject

LAB IV - HTML AND JAVA SCRIPT

Objective: To know about how to create Web pages using HTML language and its Scripting concept in designing the Websites.

HTML

1. Write a program in HTML to create resume in the webpage.
2. Write a program in HTML to create hyper link in the webpage.
3. Write a program in HTML to create forms in the web page.
4. Write a program in HTML to create frames in the web page.
5. Write a program in HTML to create text layout in the web page.
6. Write a program in HTML to create text formatting in the web page.
7. Write a program in HTML to create style sheet in the web page.
8. Write a program in HTML to create tables in the web page.

JAVA SCRIPT

1. To print your name.
2. Forms.
3. Frames
4. Layouts

