

BHARATHIAR UNIVERSITY.COIMBATORE-641 046

B.Com - E-Commerce

(For the students admitted during the academic year 2010-11 and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

Part	Study Components	Course Title	Ins. Hrs / week	Examinations				
				Dur.Hrs.	CIA	Marks	Total	Credit
	SEMESTER –I							
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accountancy		4	3	25	75	100	4
III	Core II–Business Organisation and Office Management		4	3	25	75	100	4
III	Allied Paper I : Introduction of Information Technology		4	3	25	75	100	4
III	Core III–Computer Applications: MS Office -Practical-I		4	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
	SEMESTER –II							
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core IV – Advanced Accounting		4	3	25	75	100	4
III	Core V – Database Management System		4	3	25	75	100	4
III	Core VI – Computer Applications: Oracle - Practical-I		4	3	40	60	100	4
III	Allied Paper II : Mathematics for Business		4	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
	SEMESTER –III							
III	Core VII – Principles of Marketing		5	3	25	75	100	4
III	Core VIII – Object Oriented Programming with C++		5	3	25	75	100	4
III	Core IX – Cost Accounting		6	3	25	75	100	4
III	Allied : III - Statistic for Business		5	3	25	75	100	4
III	Core X – Computer Applications: C++ - Practical-II		4	3	-	-	-	-
IV	Skill based Subject-1 : Commercial Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or)Non-major Elective–I : Yoga for Human Excellence # / Women’s Rights # Constitution of India #		2	3	50	50	50	2
	SEMESTER –IV							
III	Core XI – Principles of Auditing		6	3	25	75	100	4
III	Core XII – Internet and Web Designing		6	3	25	75	100	4
III	Core XIII – Executive Business Communication		5	3	20	55	75	3
III	Core XIV – Computer Applications Practical-II (Internet & Web Designing)		4	3	40	60	100	4
III	Allied : IV : Principles of Management		4	3	25	75	100	4
IV	Skill based Subject-2 : Company Law		3	3	20	55	75	3
IV	Tamil @ /Advanced Tamil # (or) Non-major elective - II : General Awareness #		2	3	50	50	50	2

	SEMESTER –V						
III	Core XV – Software Engineering	4	3	25	75	100	4
III	Core XVI – Management Accounting	5	3	25	75	100	4
III	Core XVII – E-Commerce Technology	5	3	25	75	100	4
III	Core XVIII – Java Programming	4	3	20	55	75	3
III	Core XIX –Computer Applications : Java Programming - Practical-III	4	3	-	-	-	-
III	Elective-I :	5	3	25	75	100	4
IV	Skill based Subject-3 : Banking and Insurance Law	3	3	20	55	75	3
	SEMESTER –VI						
III	Core XX – E-Commerce-II (Strategy and Applications)	6	3	25	75	100	4
III	Core XXI - Software Development with Visual Basic	6	3	25	75	100	4
III	Core XXII - Computer Applications : Visual Basic - Practical-III	4	3	40	60	100	4
III	Elective–II :	6	3	25	75	100	4
III	Elective–III :	5	3	25	75	100	4
IV	Skill based Subject-4 : Cyber Law	3	3	20	55	75	3
V	Extension Activities @	-	-	-	-	50	2
	Total	-	-	-	-	3500	140

\$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.

@ No University Examinations. Only Continuous Internal Assessment (CIA)

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List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Income Tax Law & Practice
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Indirect Taxes
	B	Supply Chain Management
	C	Financial Markets
Elective - III	A	Business Finance
	B	Entrepreneurial Development
	C	Project Work

SEMESTER -1

PRINCIPLES OF ACCOUNTANCY

Goal: To enable the students to learn principles and concepts of Accountancy.

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT –I

Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger – Subsidiary books – Trial balance.

UNIT – II

Final accounts of a sole trader with adjustments – Errors and rectification

UNIT – III

Bill of exchange- Accommodation bills – Average due date – Account current.

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

Bank Reconciliation statement – Receipts and Payments and income and expenditure account and Balance sheet – Accounts of professionals.

Note : Distribution of Marks between problems and theory shall be 80% and 20%.

REFERENCE BOOKS

1. N.Vinayakam, P.L.Mani, K.L.Nagarajan – *Principles of Accountancy* – S.Chand & Company Ltd.,
2. T.S.Grewal – *Introduction to Accountancy*- S.Chand & Company Ltd.,
3. R.L.Gupta, V.K.Gupta, M.C.Shukla – *Financial Accounting* – Sultanchand & sons
4. T.S.Grewal, S.C.Gupta, S.P.Jain – *Advanced Accountancy*- Sultanchand & sons
5. K.L.Narang, S.N.Maheswari - *Advanced Accountancy*-Kalyani publishers
6. S.K.Maheswari, T.S.Reddy - *Advanced Accountancy*-Vikas publishers
7. A.Murthy -*Financial Accounting* – Margham Publishers
8. P.C.Tulsian - *Advanced Accountancy* – Tata McGraw Hill Companies.
9. A.Mukherjee, M.Hanif – *Modern Accountancy. Vol.1*- Tata McGraw Hill Companies

BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Goal: To enable the students to learn principles and concepts of Business.

Objective: On successful completion of this course, the student should have understood

- Nature and types of business organizations.
- Process of decision-making.

UNIT – I

Nature and scope of Business, Forms of Business Organisation – Sole Trader, Partnership firms, Companies and Co-operative Societies – Public Enterprise.

UNIT – II

Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT – III

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

UNIT – IV

Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V

Office machines and equipments – Data Processing Systems – EDP –Uses and Limitations – Office Furniture.

REFERENCE BOOKS:

1. Y.K.Bhushan – *Business Organisation and Management* – Sultanchand & sons
2. Shukla - *Business Organisation and Management* – S.Chand & Company Ltd.,
3. Saksena – *Business Administration and Management* – Sahitya Bhavan
4. Singh.B.P & Chopra - *Business Organisation and Management* – Dhanpat Rai & sons
5. R.K.Chopra – *Office Management* – Himalaya Publishing House
6. J.C.Deneyer - *Office Management*
7. Chatterjee – *Modern Business*

INTRODUCTION OF INFORMATION TECHNOLOGY

Objective

To impart the students the latest trends in the technological developments

Unit I

Introduction: Managing in Information Age. Evolution of IT Management – Types of Information Systems – Internet Based Business Systems – Value Chain Reconstruction for E-Business – IT Management Challenges and issues – Critical success Factors for IT Managers.

Unit II

Hardware Software And Communication: Computing Hierarchy – Input – Output Technologies – Hardware Issues – System Architecture – Operating Systems – Network Operating Systems – Grid Computing – Mobile Computing – Ubiquitous Computing – Application Programming – Managing Application Development – Data Resources – Managing Data Resources – Problem of Change and Recovery.

Unit III

Communication Technology: Communication Technology – WWW – Intranets – Extranets – Voice Networks Data Communication Networks – Last Mile – Wireless System – Web Hosting – Application Service Providers.

Unit IV

IT Applications: Enterprise Resource Planning – Enterprise System – Expert System – Decision Support System – Neural Networks – Executive Information System – Customer Relationship Management System – Supply Chain Management Systems – Knowledge Management – Data Warehousing – Data Mining – Virtual Reality – E-Business and Alternatives. E-Business Expectations and Customer Satisfaction.

Unit V

IT Management: IT Strategy Statements – Planning Models for IT Managers Legislation and Industry Trends. Independent Operations – Headquarters Driver – Intellectual Synergy – Integrated Global IT – IT investment – Estimating Returns – IT Value Equation – Pricing Framework – Hardware and Software Buying – Factors of IT Management – Implementation Control – Security – Quality - Ethical Issues – Chief Information Officer.

REFERENCE BOOKS:

Garroll W. Frenzel Johnne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004.

Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.

Efraim Turban, R. Kelly Rainer Jr, Richard E. Potter, Introduction to Information Technology, John Wiley & Sons, (Asia) Pvt. Ltd. Singapore, 2004.

COMPUTER PRACTICALS: I & II SEM – I MS OFFICE & TALLY

I - MS WORD

1. Type Chairman's speech/ Auditor's report / Minutes/ Agenda and perform the following operations:
Bold, Underline, Font Size, style, Background color, Text color, Line spacing, Spell Check, Alignment, Header & Footer, Inserting pages and page numbers, Find and Replace.
2. Prepare an invitation for the college function using Text boxes and clip parts.
3. Design an invoice and Account sales by using Drawing tool bar, Clip Art, Word Art, Symbols, Borders and Shading.
4. Prepare a Class Time Table and perform the following operations:
Inserting the table, Data Entry, Alignment of Rows and Columns, Inserting and Deleting the Rows and Columns and Change of Table Format.
5. Prepare a Shareholders meeting letter for 10 members using mail merge operation.
6. Prepare Bio-Data by using Wizard/ Templates.

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer's account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
6. Design presentation slides for the Seminar/Lecture Presentation using animation Effects and perform the following operations:Creation of different slides, changing background color, font color using wordart.

I - MS ACCESS

1. Prepare a payroll for employee database of an organization with the following Details: Employee id, Employee name, Date of Birth, Department and Designation, Date of appointment, Basic pay, Dearness Allowance, House Rent Allowance and other deductions if any. Perform queries for different categories.
2. Create mailing labels for student database which should include atleast three Table must have atleast two fields with the following details:
Roll Number, Name, Course, Year, College Name, University, Address, Phone Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

II – TALLY AND INTERNET

1. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
2. Prepare trial balance, Profit and Loss A/c and Balance Sheet (with minimum of any five adjustments).
3. Prepare inventory statement using (Calculate inventory by using all methods)
a) FIFO b) LIFO c) Simple Average Method d) Weighted Average Method
4. Create an e-mail id and check the mail inbox.
5. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
6. Visit your University and college websites and collect the relevant data.

SEMESTER – II

Advanced Accounting

SUBJECT DESCRIPTION

This course presents advance accounting, emphasizing various aspects of accounting namely Depreciation, Branch accounts, Hire purchase and installment system, Single entry system and Partnership accounts.

GOALS:

To enable the students to learn the functional aspects of accounting.

OBJECTIVES:

On successful completion of the course, the students should have understood the accounting procedures of Depreciation, Branch accounts, Hire Purchase and Installment System, Single Entry and Partnership.

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

Branch accounts excluding foreign branches. Hire purchase and installment system including hire purchase trading accounts.

UNIT III

Single Entry System - Meaning and Features - Statement of Affairs Method and Conversion Method.

UNIT IV

Partnership Accounts - Division of Profits - Fixed and Fluctuating Capital - Past Adjustments - Guarantee of Profits - Admission - Retirement - Death

UNIT V

Dissolution of Partnership - Insolvency of Partners - Rule in Garner Vs. Murray - Piecemeal Distribution - Sale to a company.

Note: 20% Marks for theory and 80 % marks for problem.

BOOKS RECOMMENDED:

1. Jain and Narang : Advanced Accounting
2. T.S. Grewal : Advanced Accounting

3. M.C Shukla : Advanced Accounting
4. T.S.Reddy & A.Murthy : Financial Accounting

DATA BASE MANAGEMENT SYSTEM

Subject Description:

To provide a thorough knowledge of the electronic data system, process structures and to enable the students to acquire practical knowledge in data base management system.

Goals:

To enable the students to learn the data base operations and process thoroughly.

Objectives:

On successful completion of the course the students should understand the architectural concept, structural embedded SQL, Hierarchical approach and Network concept.

UNIT – I

Database System Architecture Basic Concepts : Data System, Operational data, data Independence, Architecture for a database system, Distributed databases, Storage Structures : Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

UNIT – II

Relational Approach : Relational Data Structure : relation, domain, attributes, keys
Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations. Special relational operations.

UNIT – III

Embedded SQL: Introduction – Operations not involving cursors, involving cursors - Dynamic statements, Query by Example – Retrieval operations, Built – in – functions, update operations. QBE Dictionary. Normalization : Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT – IV

Hierarchical Approach : IMS data structure. Physical Database, Database description. Hierarchical sequence. External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.

UNIT – V

Network Approach : Architecture of DBTG system. DBTG Data Structure : The set construct, Singular sets, Sample schema, the external level of DBTG – DBTG Data manipulation.

Books for Reference:

1. An introduction to Database Systems : Seventh Edition : by C.J.Date
2. Database Systems Concepts by Abraham Silberschatz, Henry F Korth
3. An introduction to Database Systems - Bipin C Desai

Computer Applications Practical-I

ORACLE – SQL

1. Create a table "Company" with the following fields and insert the values for 10 employees.

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- Display all the records of the company which are in the ascending order of GP percent.
- Display the name of the company whose supplier name is "Telco".
- Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
- Display the detail of the company having the employee ranging from 300 to 1000.
- Display the name of the company whose supplier is same as the Tata's.

2. Create a table named "Employee" with the following fields and insert the values.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

Queries

- Display the name of the employee whose salary is greater than Rs.10,000
- Display the details of employees in ascending order according to Employee Code.
- Display the total salary of the employees whose grade is "A"
- Display the details of the employee earning the highest salary.
- Display the names of the employees who earn more than "Ravi"

3. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

Queries:

- a) Calculate the average percentage of students.
- b) Display the names of the students whose percentage is greater than 80.
- c) Display the details of the student who got the highest percentage.
- d) Display the details of the students whose percentage is between 50 and 70.
- e) Display the details of the students whose percentage is greater than the percentage of the roll no=12CA01.

4. Create a table "Product" with the following fields and insert the values:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

Queries:

- a) Using update statements calculate the total amount and then select the record.
- b) Select the records whose unit of measure is "Kg".
- c) Select the records whose quantity is greater than 10 and less than or equal to 20.
- d) Calculate the entire total amount by using sum operation.
- e) Calculate the number of records whose unit price is greater than 50 with count operation.

5. Create the table PAYROLL with the following fields and insert the values:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

- a) Update the records to calculate the net pay.
- b) Arrange the records of the employees in ascending order of their net pay.
- c) display the details of the employees whose department is "Sales".
- d) Select the details of employees whose HRA \geq 1000 and DA \leq 900.
- e) Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- a) Insert the records into the table publisher and book.
- b) Describe the structure of the tables.
- c) Show the details of the book with the title "DBMS".
- d) Show the details of the book with price>300.
- e) Show the details of the book with publisher name "Kalyani".
- f) Select the book code, book title, publisher city is "Delhi".
- g) Select the book code, book title and sort by book price.
- h) Count the number of books of publisher starts with "Sultan chand".
- i) Find the name of the publisher starting with "S".

7. Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

Queries:

- a) Insert the records into the table.
- b) Describe the structure of the table.
- c) Display the records of Deposit and Loan.
- d) Find the number of loans with amount between 10000 and 50000.
- e) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
- f) Find the average account balance at the Coimbatore branch.
- g) Update deposits to add interest at 5% to the balance.
- h) Arrange the records in descending order of the loan amount.
- i) Find the total amount of deposit in 'Erode' branch.

MATHEMATICS FOR BUSINESS

UNIT – I

Set Theory – Arithmetic and Geometric Series – Simple and Compound Interest – Effective rate of Interest –Sinking Fund – Annuity - Present Value – Discounting of Bills – True Discount – Banker’s Gain.

UNIT – II

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of a Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT – III

Variables, Constants and Functions – Limits of Algebraic Functions – Simple Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives – Maxima and Minima – Application to Business Problems.

UNIT – IV

Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.

UNIT – V

Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

Books for Reference:

1. **Navanitham, P.A,**” Business Mathematics & Statistics” Jai Publishers,Trichy-21
2. **Sundaresan and Jayaseelan,**”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
3. **Sanchetti, D.C and Kapoor, V.K,**” Business Mathematics” , Sultan chand Co& Ltd,Newdelhi
4. **G.K.Ranganath, C.S.Sampangiram &Y.Rajan**-A Text book Business Mathematics - Himalaya Publishing House.

SEMESTER – III

PRINCIPLES OF MARKETING

- Subject Description : Facilitates the students to learn techniques of Marketing and new trends in Marketing.
- Goals : To introduce the students to the fundamentals of Marketing concepts.
- Objectives : On successful completion of this course the student should have Knowledge on Basics of Marketing- Consumer Behaviour-Methods of Pricing.

UNIT I

Marketing –Definition of Market and Marketing-Importance of Marketing – Modern Marketing Concept-Global Marketing –E-Marketing –Tele- Marketing- Marketing Ethics -Career Opportunities in Marketing

UNIT II

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

UNIT III

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

UNIT IV

Marketing Mix – Product Mix –Meaning of Product –Product Life Cycle – Branding-Labeling-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

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

Books for Reference

- | | |
|----------------------------|----------------------------------|
| 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 |

SEMESTER - III

OBJECT ORIENTED PROGRAMMING WITH C++

Subject Description	: This Course enriches the knowledge of students on the Applicability of OOPs concept with the help of C++
Goals	: To promote the knowledge of OOPs Concepts through C++
Objectives	: After the successful completion of the course the student must be able to construct an Application with C++

Unit – I

OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Multiple Viewing of the Same Object – Encapsulation and Data Abstraction – Inheritance – Delegation – Object Composition – Polymorphism – Message Communication – Popular OOPs Languages – Merits and Demerits of OOPs Methodology – Application of OOPs.

Unit – II

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

Unit – III

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

Unit – IV

Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function – Pointer to Derived Classes.

Unit – V

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostream, ifstream, ofstream, filebuff, istrstream, ostrstream – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

Books for Reference:

1. **E. Balagurusamy**, “Object Oriented Programming with C++ ”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2003.
2. **D.Ravichandran**, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2002.

SEMESTER - III

COST ACCOUNTING

Subject Description: This course aims to enlighten the students on the various methods of costing adopted in practice.

Goals : To keep the students conversant with the ever – enlarging frontiers of Cost Accounting knowledge.

Objectives : After the successful completion of the course the student should have a through knowledge on the Cost Accounting Principles and the methods of accounting cost

UNIT I

Cost Accounting – Definition – Meaning and Scope – Concept and Classification – Costing an aid to Management — Types and Methods of Cost – Elements of Cost Preparation of Cost Sheet and Tender.

UNIT II

Material Control: Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory – Purchase and stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for stores – Stores Control – Methods of valuing material issue.

UNIT III

Labour: System of wage payment – Idle time – Control over idle time – Labour turnover. Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT IV

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

UNIT V

Operating Costing - Contract costing – Reconciliation of Cost and Financial accounts.

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

Books for Reference

1. **S.P. Jain and KL. Narang** , “Cost Accounting”, Kalyani Publishers, New Delhi.Edn.2005
2. **R.S.N. Pillai and V. Bagavathi** , “Cost Accounting”,S. Chand and Company Ltd., New Delhi.Edn.2004
3. **S.P.Iyyangar**, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi. 2005.
4. **V.KSaxena & C.D.Vashist**, “Cost Accounting”, Sultan Chand, New Delhi 2005.
5. **M.N.Arora**, “Cost Accounting”, Sultan Chand, NewDelhi 2005.

SEMESTER - III

STATISTICS FOR BUSINESS

PART – III : Group B : Allied Paper

Subject } : This course introduces the concepts, methods and the application of
Description } : Statistical Tools that are essential for commerce, economics and industry

Goal: To enable the students to learn the Statistical methods and their applications in Commerce

Objective : On successful completion of this course the students shall enrich to solve the
Statistical problems in commerce

UNIT I :

Meaning and Definition of Statistics – Collection of data — Primary and Secondary - Classification and Tabulation – Diagrammatic and Graphical presentation
Measures of Central tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean – simple problems

UNIT II :

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.
Skewness – Meaning – Measures of Skewness - Pearson’s and Bowley’s co-efficient of Skewness.

UNIT III :

Correlation –Meaning and Definition –Scatter diagram, Karl Pearson’s co-efficient of Correlation, Spearman’s Rank Correlation, Co-efficient of Concurrent deviation.
Regression Analysis – Meaning of regression and linear prediction – Regression in two variables – Uses of Regression

UNIT IV :

Time Series – Meaning, Components and Models – Business forecasting – Methods of estimating trend – Graphic, Semi-average, Moving average and Method of Least squares – Seasonal Variation – Method of Simple average.
Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

UNIT V :

Interpolation: Binomial, Newton’s and Lagrange methods. Probability – Concept and Definition – Addition and Multiplication theorems of Probability (statement only) – simple problems based on Addition and Multiplication theorems only.

Books Recommended:

1. Statistical Methods by S.P. Gupta
 2. Business Mathematics and Statistics by P. Navaneetham
 3. Statistics by R.S.N. Pillai and V. Bagavathi
 4. Statistics-Theory, Methods & Application by D.C. Sancheti and V.K. Kapoor
 5. Applied General Statistics by Frederick E.Croxton and Dudley J. Cowden
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Computer Applications Practical-II

OOPS WITH C++

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest(using nested class).
6. Program to calculate net income of a family(using friend function in two classes).
7. Program to print the book list of library(using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessin the file.

SEMESTER - III

Skill Based Subject-1

COMMERCIAL LAW

Subject Description: This course aims the students to understand the
Fundamentals of Laws relating to Commercial Activities

Goals : To enlighten the students' knowledge on the basic business law

Objectives : After the successful completion of the course the student should
have a through knowledge on Law of Contract and relevant laws.

Unit – I

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

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

Unit – III

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

Unit – IV

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

Unit – V

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

Books for Reference:

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

SEMESTER - IV

PRINCIPLES OF AUDITING

Subject Description: This course aims to create interest in the minds of students towards Auditing Profession.

Goals : To familiarize the students with the Principles of Auditing.

Objectives : On successful completion of this course, the student should be well versed in the fundamental concepts of Auditing.

Unit – I

Auditing– Origin – Definition – Objectives – Types – Advantages and Limitations – Qualities of an Auditor – Audit Programmes.

Unit – II

Internal Control – Internal Check and Internal Audit –Audit Note Book – Working Papers. Vouching – Voucher – Vouching of Cash Book – Vouching of Trading Transactions – Vouching of Impersonal Ledger.

Unit – III

Verification and Valuation of Assets and Liabilities – Auditor’s position regarding the valuation and verifications of Assets and Liabilities – Depreciation – Reserves and Provisions – Secret Reserves.

Unit – IV

Audit of Joint Stock Companies – Qualification – Dis-qualifications – Various modes of Appointment of Company Auditor – Rights and Duties – Liabilities of a Company Auditor – Share Capital and Share Transfer Audit – Audit Report – Contents and Types.

Unit - V

Investigation – Objectives of Investigation – Audit of Computerised Accounts – Electronic Auditing – Investigation under the provisions of Companies Act.

Books for Reference

1. **B.N. Tandon**, “Practical Auditing” ,S Chand Company Ltd
2. **F.R.M De Paula**, “Auditing-the English language Society and Sir Isaac Pitman and Sons Ltd,London
3. **Spicer and Pegler**, “Auditing: Khatalia’s Auditing”
4. **Kamal Gupta**, “Auditing”, Tata Mcgriall Publications

SEMESTER – IV

INTERNET AND WEB DESIGNING

Subject Description: This course aids the learner to know the working of Internet, uses of search engines and procedure to develop a web page.

Goals : To make the students expertise in creating web page

Objectives : After the successful completion of the course the student must know the concepts of Internet and design a web page.

UNIT – I

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services’ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password – World Wide Web (WWW) - Web Page – Hyper Text – HTML Tags – Net Surfing - Internet/Web Browsing - Browser – Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator (URL) – Internet Protocols –TCP/IP – FTP – HTTP – Telnet – Gopher – WAIS.

UNIT – II

Searching the Web – Web Index – Web Search Engine – Web Meta – Searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories – Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of ‘E-mailing’ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

UNIT – III

Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Lists – Ordered List – Unordered List – Nested List – Definition List – Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List – Convert an Image to GIF or JPEG.

UNIT – IV

Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

UNIT – V

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements – Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame – Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

Books for Reference:

1. **Alexis Leon & Mathews Leon**, “Internet for Everyone”, Leon Tech World, Chennai.
2. **Eric Kramer**, “HTML”.
3. **Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala**, “Business of the Net”.
4. **John Zabour, Jeff Foust & David Kerven**, “HTML 4 HOW- TO”.

SEMESTER - IV

EXECUTIVE BUSINESS COMMUNICATION

Subject Description: This course enables the learners to update with the Modern Trend of Communication Applicable to Business.

Goals : To develop the written and oral Business Communication Skills.

Objectives : After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world.

Unit - I

Business Communication : Meaning – Importance of Effective Business Communication- Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - Layout.

Unit - II

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – Sales Letters – Circular Letters.

Unit – III

Banking Correspondence - Insurance Correspondence - Agency Correspondence.

Unit – IV

Company Secretarial Correspondence (Includes Agenda, Minutes and Report Writing)

Unit - V

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – Public Speech – Characteristics of a good speech – Business Report Presentations.

Books for Reference:

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Sultan Chand & Sons, New Delhi, 2006.
2. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, R.Chand&Co, New Delhi, 2003.
3. **Rodriquez M V**, “Effective Business Communication Concept” Vikas Publishing Company ,2003.

SEMESTER- IV

COMPUTER APPLICATIONS PRACTICAL - II

INTERNET AND WEB DESIGNING

1. Create web pages for a business organization using HTML Frames.
2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of products using HTML Tag.
5. Create a document using Formatting and alignment to display Sales Letter.
6. Create a Resume using HTML Tag.
7. Create a website of your department with minimum five links using HTML.
8. Create a document using Form to support Local Processing of Order form.
9. Create a Form of the Customer Survey for the user to enter General name and address information.
10. Create a Frame to display a multiform document.

PRINCIPLES OF MANAGEMENT

Subject Description: To enable the students to know the theories/concepts about management

Goals : To make the students to understand the elements of effective Management

Objectives : On successful completion of this course, the student students will have an opportunity to examine and apply when appropriate various theories/concepts about managing effectively.

UNIT-I-

HISTORICAL DEVELOPMENT

Definition of Management – Science or Art – Management and Administration –
Development of Management Thought – Contribution of Taylor and Fayol –
Functions of Management – Types of Business Organization.

UNIT-II PLANNING

Nature & Purpose – Steps involved in Planning – Objectives – Setting Objectives –
Process of Managing by Objectives – Strategies, Policies & Planning Premises-
Forecasting – Decision-making.

UNIT-III

ORGANISING

Nature and Purpose – Formal and informal organization – Organization Chart –
Structure and Process – Departmentation by difference strategies – Line and Staff
authority – Benefits and Limitations – De-Centralization and Delegation of Authority
– Staffing – Selection Process - Techniques – HRD – Managerial Effectiveness.

UNIT-IV

DIRECTING

Scope – Human Factors – Creativity and Innovation – Harmonizing Objectives –
Leadership – Types of Leadership Motivation – Hierarchy of needs – Motivation
theories – Motivational Techniques – Job Enrichment – Communication – Process of
Communication – Barriers and Breakdown – Effective Communication – Electronic

media in Communication.

UNIT-V

CONTROLLING

System and process of Controlling – Requirements for effective control – The Budget as Control Technique – Information Technology in Controlling – Use of computers in handling the information – Productivity – Problems and Management – Control of Overall Performance – Direct and Preventive Control – Reporting – The Global Environment – Globalization and Liberalization – International Management and Global theory of Management.

TEXTBOOKS

1. Harold Kooritz & Heinz Weihrich “Essentials of Management”, Tata McGraw-Hill, 1998.
2. Joseph L Massie “Essentials of Management”, Prentice Hall of India, (Pearson) Fourth Edition, 2003.

REFERENCES

- 1 Tripathy PC And Reddy PN, “Principles of Management”, Tata McGraw-Hill, 1999.
2. Decenzo David, Robbin Stephen A, ”Personnel and Human Reasons Management”, Prentice Hall of India, 1996
3. JAF Stomer, Freeman R. E and Daniel R Gilbert Management, Pearson Education, Sixth Edition, 2004.
- 4.Fraidoon Mazda, “Engineering Management”,Addison Wesley,-2000.

Skill Based Subject-2

COMPANY LAW

Subject Description: This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with relevant case laws.

Goals : To enlighten the students' knowledge on Companies Act.

Objectives : After the successful completion of the course the student should have a through knowledge on Formation of Company, Documents required and Acts pertaining to it.

Unit - I

Company – Definition – Characteristics – Kinds – Privileges of Private Company – Formation of a Company.

Unit - II

Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

Unit - III

Prospectus – Definition – Contents – Deemed Prospectus – Misstatement in Prospectus – Kinds of Shares and Debentures.

Unit - IV

Director and Secretary – Qualification and Disqualification – Appointment – Removal – Remuneration – Powers, Duties and Liabilities.

Unit - V

Meetings – Requisites of Valid Meeting – Types of Meeting – Winding up – Meaning - Modes of Winding Up.

Books for Reference:

1. **N.D.Kapoor**, “Company Law” Sultan Chand & Sons, New Delhi 2005
2. **Bagrial A.K**, “Company Law”, Vikas Publishing House, New Delhi
3. **Gower L.C.B**, “Principles of Modern Company Law”, Steven & Sons, London.
4. **Ramaiya A**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur
5. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow

SEMESTER - V

SOFTWARE ENGINEERING

Subject Description: This course is designed to enhance knowledge about the quality of software products.

Goals : To enable the students to familiarize with the development, operation and maintenance of software.

Objectives : After the successful completion of the course the student must be able to develop a software.

UNIT I

Introduction to Software Engineering: Introduction – Definition –Size factors- Quality and productivity factors. Planning a software project: Defining the problem- Developing a solution strategy- Planning the development process.

UNIT II

Software cost estimation: Software cost factors- Software cost estimation techniques- Estimating software maintenance costs.

UNIT III

Software Design: Fundamental design concepts- Coupling and cohesion- Design notations- Structured design- Integrated top down development- Design Guidelines.

UNIT IV

Implementation Issues- Verification and validation techniques: Quality assurance- Static analysis- Symbolic execution- Unit testing and debugging- System testing.

UNIT V

Software Maintenance: Enhancing maintainability during development- Managerial aspects of software maintenance- Configuration management- Source code metrics.

Book for Reference

1. **Richard E. Fairley**, “Software Engineering Concept”, Tata Mc Graw Hill Pub, Company Ltd., New Delhi.
2. **Roger Pressman** , “Software Engineering” ,Tata Mc Graw Hill Pub, Company Ltd, New Delhi.

SEMESTER - V

MANAGEMENT ACCOUNTING

Subject Description : This course aims to develop an understanding of the conceptual framework of management accounting

Goals : To acquaint the students, the Management Accounting Techniques that facilitates managerial decision – making.

Objectives : After the successful completion of the course the student should have a through knowledge on the Management Accounting techniques in business decision making.

UNIT I

Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting , Cost Accounting and Financial Accounting.

UNIT II

Ratio Analysis – Analysis of liquidity – Solvency and Profitability – Construction of Balance Sheet.

UNIT III

Working Capital – Working capital requirements and its computation – Fund Flow Analysis and Cash Flow Analysis.

UNIT IV

Marginal costing and Break Even Analysis – Managerial applications of marginal costing – Significance and limitations of marginal costing.

UNIT V

Budgeting and Budgetary control – Definition – Importance, Essentials – Classification of Budgets – Master Budget – Preparation of cash budget, sales budget, purchase budget, material budget, flexible budget.

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

Books for Study:

1. **Dr. S.N. Maheswari.** “Management Accounting”, Sultan Chand & Sons, New Delhi, 2004.
2. **Sharma and S.K.Gupta** “Management Accounting”, Kalyani Publishers, New Delhi,2006.
3. **S.P. Jain and KL. Narang** , “Cost and Management Accounting”, Kalyani Publishers, New Delhi.
4. **S.K.Bhattacharya**, “Accounting and Management”, Vikas Publishing House.

SEMESTER - V

E-COMMERCE TECHNOLOGY

- Subject Description** : This course is designed to provide knowledge about Electronic Commerce.
- Goals** : To enable the students to understand the technology of e-Commerce for Business Application.
- Objectives** : After the successful completion of the course the student must be aware of techniques in the application of e-Commerce.

UNIT I

E-Commerce-Framework-Classification of electronic commerce -Anatomy of E-Commerce Applications- Components of the I way-Network Access Equipment-Internet Terminology.

UNIT II

Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

UNIT III

Network security and firewalls- Client Server Network Security- Emerging client server security threats- Firewalls and network security- Data and message security- Encrypted documents and electronic mail- Hypertext publishing- Technology behind the web- Security and the web.

UNIT IV

Consumer Oriented Electronic Commerce: Consumer Oriented Applications-Mercantile Process Models-Mercantile Models From the Consumers Perspective- Mercantile Models from the Merchants Perspective.

UNIT V

Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

Book for Reference

1. **Ravi Kalakota & Andrew b. Whinston** , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2. **Bharat Bhasker** , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd, New Delhi-2006.
3. **Daniel Minoli, Emma Minoli** “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
4. **Dr.C.S.Rayudu**,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.

SEMESTER - V

JAVA PROGRAMMING

Subject Description : This course enables the students to create Application Oriented Programming using Java

Goals : To upgrade the students in developing net based business applications.

Objectives : After the successful completion of the course the student must design a an application in Java.

Unit – I

Introduction to Java - Java Program Structure – Java Tokens – Java Statements – Implementing Java Program – Command Line Arguments - Constants – Variables – Data types – Type Casting – Operators : Arithmetic – Relational – Logical – Assignment – Increment – Decrement – Conditional – Bitwise – Special.

Unit – II

Decision Making and Branching statements – Decision Making and Looping Statements – Jumps in Loops – Labeled Loops - Classes, Objects and Methods : Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – Method Overloading – Inheritance – Overriding of Methods – Final Variables, Methods and Class – Abstract Methods and Class – Visibility Control : Public – Friendly – Protected – Private (Simple Concepts).

Unit – III

Arrays : One-Dimensional Array – Two-Dimensional Array – String : String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance) : Defining Interfaces – Extending Interfaces – Implementing Interface – Accessing Interface Variables - Packages : System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.

Unit – IV

Multithreaded Programming : Creating Threads – Extending the Thread Class – Stopping and Blocking a Thread – Life Cycle of a Thread – Using Thread Methods – Thread Priority – Synchronization – Implementing the ‘Runnable’ Interface (Simple Concepts). Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple - Catch Statement – Throwing our Own Exceptions – Using Exceptions for Debugging.

Unit – V

Applet Programming : Applets – Difference between Applet and Application Preparing to Write Applets – Building Applet Code – Applet Life Cycle – Creating Executable Applet – Applet Tag – Adding Applet to HTML File – Running the Applet – Passing Parameters to Applet – Aligning the Display – Displaying Numerical Value – Getting Input form User - Managing Input/Output Files in Java : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading/ Writing Characters, Bytes – Simple Input and Output – Other Stream Classes. (Only Concepts)

Books for Reference

1. **E. Balagurusamy**, “Programming with Java - A Primer”, Tata Mc Graw – Hill Publishing Company Limited, New Delhi, 2006.
2. **Joseph L. Weber** , “Using Java 2 Platform”, Prentice Hall of India Pvt Ltd

SEMESTER – V

COMPUTER APPLICATIONS PRACTICAL - III

JAVA PROGRAMMING

1. Write a program to check whether a given number is prime or not.
2. Write a program to check whether the given year is leap year or not.
3. Write a program to find the Sum of the series $x+x^2/2! +X^3/3! +\dots+x^n/n!$
4. Write a program to find and replace a word with a string.
5. Write a program to prepare the mark list using Inheritance.
6. Create a simple calculator applet that implements the 4 basic mathematical Function
7. Write a JAVA applet to calculate the payroll of employees.
8. Write a JAVA applet to create a simple spread sheet.
9. Create a program to perform Banking Transactions.
10. Create a Program to display the resume of employees.

SEMESTER - V

Skill Based Subject-3

BANKING AND INSURANCE LAW

Subject Description: This course aims to enlighten the students on the recent trends in Banking and Insurance sector and the regulating provisions.

Goals : To enlighten the students' knowledge on Banking and Insurance Regulation Acts.

Objectives : After the successful completion of the course the student should have a through knowledge on Indian Banking and Insurance System and Acts pertaining to it.

Unit – I

Banker and Customer – Definition – Relationship - Functions of Commercial Banks – Recent Developments in Banking,

Unit – II

Negotiable Instrument Act - Crossing - Endorsement - Material Alteration – Payment of cheques : Circumstances for dishonour - Precautions and Statutory Protection of Paying and Collecting Banker.

Unit – III

Insurance : Meaning - Functions - Principles : General, Specific and Miscellaneous. Classification of Insurance: Based on Nature, Business and Risk – Impact of LPG on Indian Insurance Industry.

Unit – IV

Legal dimension of Insurance : Insurance Act, 1938 – Life Insurance Act , 1956 – General Insurance Business Act, 1932 – Consumer Protection Act,1986.

Unit - V

IRDA - Mission - Composition of Authority - Duties, Powers and Functions - Powers of Authority - Duties, Powers and Functions- Powers of Central Government in IRDA Functioning

Books for Reference

1. **Varshney**, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.
2. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House..
3. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
4. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi, 2004.
5. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi, 2006

E-COMMERCE –II

STRATEGY AND APPLICATIONS

- Subject Description:** This course is designed to provide an exposure about the Practical Application of e-Commerce
- Goals** : To enable the students to be aware on the emerging changes in marketing and advertising.
- Objectives** : After the successful completion of the course the student must be well versed with the e- Commerce strategies in Practical application.

UNIT I

Advertising and marketing on the Internet: The new age of information-based marketing- Advertising on the Internet – Charting the on-line marketing process-Market research. Consumer Search and Resource Discovery: Search and resource discovery paradigms – Information search and retrieval – Electronic commerce catalogs or directories – Information filtering –Consumer data interface.

UNIT II

Software Agents: Characteristics and properties of agents –Technology behind software agents – Telescript agent language- Safe-Tcl –Applets, Browsers and Software agents – Software agents in action. Internet Protocol Suite: Layers and networking – Internet Protocol suite – SLIP and PPP – Other forms of IP-based networking-Mobile TCP/IP- based networking- Multicast IP- Next generation IP.

UNIT III

Multimedia and Digital Video: Concepts-Digital video and electronic commerce-Desktop video processing-Desktop video conferencing. Broadband Telecommunications: Concepts-Frame relay-Cell relay-Switched multimegabit data service-ATM.

UNIT IV

Mobile and Wireless Computing Fundamentals Framework- Wireless delivery technology and switching methods –Mobile information access devices-Mobile data internetworking standards- Cellular data communication protocols-Mobile computing applications-Personal communication service.

UNIT V

Structure Documents: Fundamentals-SGML. CORBA: Distributed objects.
Transaction Processing- Online Purchases-Online share trading –Railway/air ticket reservation.

Books for Reference:

1. **Ravi Kalakota &Andrew b.Whinston** , “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt.Ltd-2006
2. **Bharat Bhasker** , “Electronic Commerce”, Tata Mc Graw Hill Publishing Co Ltd,New Delhi-2006.
3. **Daniel Minoli, Emma Minoli** “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.

4. **Dr.C.S.Rayudu**,”E-Commerce &E-Business”,Himalaya Publishing House, New Delhi, 2004.

SEMESTER – VI

SEMESTER – VI

SOFTWARE DEVELOPMENT WITH VISUAL BASIC

Subject Description : This Course aids the students to develop an front end application using Visual Basic.

Goals : To enable the students to develop a front end tool for Customer Interaction in Business.

Objectives : After the successful completion of the course the student must be able to develop an application using Visual Basic.

Unit – I

Introduction – Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Distributed Presentation – Remote Presentation – Remote Data – Distributed Logic – Distributed Data – Client/Server Architecture – Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.

Unit – II

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) – Menu Bar – Tool Bar – Project Explorer Window – Property Window – Toolbox – Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.

Unit – III

Functions – Procedures – Control Structure : If - Switch – Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.

Unit – IV

Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

Unit – V

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Recordset – Types of Recordset – Creating a Recordset – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

Books for Reference:

1. **Steven Holzner**, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.
2. **N. Krishnan & N. Saravanan**, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.

COMPUTER APPLICATIONS PRACTICAL - III

VISUAL BASIC

1. Design a form with text box to perform the alignment and format function.
2. Design a form to display the list of products by declaring array function.
3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).
4. Design a form to display an advertisement banner using image box control with string function.
5. Design a form to compute cost of capital using finance function in visual basic using check box.
6. Design a form to perform working capital analysis by declaring finance function using flex grid control.
7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.
8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box(RTF).
9. Design a form to display Product Life Cycle using slider control.
10. Design a Pay Slip for an organization and create a data base using using SQL and Data Control.
11. Design the form to display the highlights of the budget using option button and animation.
12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.
13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.
14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.
15. Design the form to display tree view and list of folders and files from a directory of an organization.

Skill Based Subject-4
CYBER LAW

- Subject Description** : This course aims to expose the students to be aware on the Information Technology Law.
- Goals** : To enlighten the students' knowledge on the basic application of Cyber Law in e-Commerce in India.
- Objectives** : After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts

Unit I

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

Unit II

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

Evidence Aspects: Evidence as part of the law of procedures –Applicability of the law of Evidence on Electronic Records-The Indian Evidence Act1872.Criminal aspect: Computer Crime-Factors influencing Computer Crime- Strategy for prevention of computer crime-Amendments to Indian Penal code 1860.

Unit IV

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

Unit V

The Information Technology Act 2000-Definitions-Authentication Of Electronic Records-Electronic Governance-Digital Signature Certificates.

Book for Reference:

- 1.The Indian Cyber Law : Suresh T.Viswanathan,
Bharat Law House, New Delhi

List of Elective Papers (Colleges can choose any one of the paper as electives)		
Elective – I	A	Income Tax Law & Practice
	B	Brand Management
	C	Fundamentals of Insurance
Elective – II	A	Indirect Taxes
	B	Supply Chain Management
	C	Financial Markets and Institutions
Elective - III	A	Business Finance
	B	Entrepreneurial Development
	C	Project Work

Elective – I	A	INCOME TAX LAW & PRACTICE
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Subject Description: This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals : To familiarize the students with recent amendments in Income-tax.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I

Income Tax Act – Definition of Income – Assessment year – Previous Year – Assessee – Scope of Income – Charge of Tax – Residential Status – Exempted Income.

UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability_– Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

1. **Gaur and Narang**, “Income Tax Law and Practice” Kalyani publishers New Delhi

2. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers

Elective – I	B	BRAND MANAGEMENT
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Objective

To teach the importance of brand and its impacts among the customers

Unit I

Introduction- Basic understanding of brands – concepts and process – significance of a brand – brand mark and trade mark – different types of brands – family brand, individual brand, private brand – selecting a brand name – functions of a brand – branding decisions – influencing factors.

Unit II

Brand Associations: Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit III

Brand Impact: Branding impact on buyers – competitors, Brand loyalty – loyalty programmes – brand equity – role of brand manager – Relationship with manufacturing - marketing- finance - purchase and R & D – brand audit

Unit IV

Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit V

Brand Strategies: Designing and implementing branding strategies – Case studies

REFERENCES:

- Kevin Lane Keller, “Strategic brand Management”, Person Education, New Delhi, 2003.
Lan Batey Asian Branding – “A great way to fly”, Prentice Hall of India, Singapore 2002.
Jean Noel, Kapferer, “Strategic brand Management”, The Free Press, New York, 1992.
Paul Tmeporal, Branding in Asia, John Wiley & sons (P) Ltd., New York, 2000.
S.Ramesh Kumar, “Managing Indian Brands”, Vikas publishing House (P) Ltd., New Delhi, 2002.
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.

Elective – I	C	FUNDAMENTALS OF INSURANCE
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Objective

To impart theoretical base on fundamentals principles of insurance business

Unit I

Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit II

Procedures for Becoming an Agent: Pre- requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III

Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV

Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V

Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

Suggested Reading

1. Mishra M.N: Insurance Principles and practice; S. Chand and co, New Delhi.
2. Insurance Regulatory Development Act 1999
3. Life Insurance Corporation Act 1956.

Elective – II	A	INDIRECT TAXES
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Subject Description : This course aims to provide knowledge on the Indirect Tax.

Goals : To familiarize the students with the major in.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT- I

Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT-II

Levy and collection of Excise duty - Kinds of Excise Duty - Basic conditions for liability to Excise concept of Goods- Excisability and Intermediate Products- Packing, Labelling and branding of goods- Valuation of excisable goods - Registration in Central Excise - Procedure for Registration - Automatic or Deemed Registration.

UNIT-III

VAT: Terms and Definitions – VAT System in Tamilnadu – Registration of Dealers – Input and Output Tax – Exempted Sales and Zero Rated Sales – Penalties – Filing of Return – Service Tax – main features.

UNIT-IV

Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

UNIT-V

Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

Books for Reference:

1. **V.S.Datey**, “Indirect Taxes”, Taxmann Publications (P) Ltd., New Delhi 2002
2. **Balachandran**, “Indirect Taxation”, Sultan Chand &Co., New Delhi 2006.
R.L.Gupta V.K.Gupta, “Indirect Tax”

Elective – II	B	SUPPLY CHAIN MANAGEMENT
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Objective

To create awareness about the supply chain activities taken in order to deliver the goods

Unit I

Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Supply chain Integrates- Push, Pull strategies – Demand driven strategies – Impact on grocery industry – retail industry – distribution strategies

Unit III

Strategic Alliances: Frame work for strategic alliances – 3PL – merits and demerits – retailer – supplier partnership – advantages and disadvantages of RSP – distributor Integration

Unit IV

Procurement and Outsourcing: Outsourcing – benefits and risks – framework for make/buy decision – e-procurement – frame work of e-procurement

Unit V

Dimension of customer Value – conformance of requirement – product selection – price and brand – value added services – strategic pricing – smart pricing – customer value measures

Reference Books:

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
2. Simchi-Levi, David, Kaminsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32

Elective – II	C	FINANCIAL MARKETS
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Subject Description : This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

Goals : To enable the students to know the functioning of Indian Financial Markets and Institutions.

Objectives : On successful completion of this course, the student should know about the methods of financing by this agencies and the key role played by them in Corporate Financing.

Unit – I

Financial Markets – Structure of Financial Markets – Financial Investment – Money Market in India – Indian Capital Markets – Difference between Money Market and Capital Market – Classification and object of Indian Money Markets and Structure of Capital Markets.

Unit – II

Markets for Corporate Securities – New Issue Markets – Functions Issue Mechanism – Merchant Banking - Role and Functions of Merchant Bankers in India – Under writing.

Unit – III

Secondary Markets – Stock Exchange – Role of Secondary Market – Trading in Stock Exchange – Various Speculative Transactions – Role of SEBI – Regulation of Stock Exchange.

Unit – IV

Banks as Financial Intermediaries – Commercial Banks Role in Financing – IDBI – IFCI – LIC – GIC – UTI – Mutual Funds – Investments Companies.

Unit – V

New Modes of Financing – Leasing as Source of Finance – Forms of leasing – Venture Capital – Dimension Functions – Venture Capital in India – Factoring – Types – Modus Operandi of Factoring – Factoring as Source of Finance – Securitisation of assets – Mechanics of Securitisation- Utility of Securitisation – Securitisation in India,

Books for Reference:

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|---------------------------------------------|----------------------|
| 1. Essentials of Business Finance | - R.M. Sri Vatsava |
| 2. Financial Management | - Saravanavel |
| 3. Financial Management | - L.Y. Pandey |
| 4. Financial Management | - S.C. Kuchhal |
| 5. Financial Management | - M.Y. Khan and Jain |
| 6. Principles of Financial Management | - S.N. Maheshwari |
| 7. Financial Management Theory and Practice | - Prasanna Chandra |

Elective – III	A	BUSINESS FINANCE
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Subject Description : This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

Goals : To enable the students to know the intricacies of Business Finance.

Objectives : On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

Unit – I

Business Finance: Introduction – Meaning – Concepts - Scope – Function of Finance
Traditional and Modern Concepts – Contents of Modern Finance Functions.

Unit – II

Financial Plan: Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals.

Unit – III

Capitalisation - Bases of Capitalisation – Cost Theory – Earning Theory – Over
Capitalisation – Under Capitalisation : Symptoms – Causes – Remedies – Watered Stock
– Watered Stock Vs. Over Capitalisation.

Unit – IV

Capital Structure – Cardinal Principles of Capital structure – Trading on Equity – Cost of
Capital – Concept – Importance – Calculation of Individual and Composite Cost of
Capital.

Unit – V

Sources and Forms of Finance: Equity Shares, Preference Shares, Bonds, Debentures
and Fixed Deposits – Features – Advantages and Disadvantages- Lease Financing:
Meaning – Features – Forms – Merits and Demerits.

Books for Reference:

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|-----------------------------------|----------------------|
| 4. Essentials of Business Finance | - R.M. Sri Vatsava |
| 5. Financial Management | - Saravanavel |
| 6. Financial Management | - L.Y. Pandey |
| 7. Financial Management | - S.C. Kuchhal |
| Financial Management | - M.Y. Khan and Jain |

Elective – III	B	ENTREPRENEURIAL DEVELOPMENT
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Subject Description : This course enables the students to know the fundamentals of being a good entrepreneur.

Goals : To enable the students to learn the concept of Entrepreneurship

Objectives : On successful completion of this course, the student should be well versed in Concept relating to entrepreneur , Knowledge in the finance institution, project report incentives and subsidies.

Unit – I

Concept of entrepreneurship : Definition Nature and characteristics of entrepreneurship – function and type of entrepreneurship phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

The start-up process, Project identification – selection of the product – project formulation evaluation – feasibility analysis, Project Report.

Unit – III

Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV

Institutional finance to entrepreneurs : IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

Unit – V

Incentives and subsidies – Subsidied services – subsidy for market. Transport – seed capital assistance - Taxation benefit to SSI role of entrepreneur in export promotion and import substitution.

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
2. Fundamentals of Entrepreneurship and Small Business –Renu Arora & S.KI.Sood
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

Elective – III	C	PROJECT WORK
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1) A Guide has been allotted to each student by the department. Student can select any topic in discussion with the supervisor. Students should maintain a work diary where in weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:

A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:

First Review	10 Marks
Second Review	10 Marks
Work Diary	05 Marks

25 Marks

3) End Semester Examination:

The evaluation for the end semester examination should be as per the norms given below:

External Examiner	25 Marks
Internal Examiner	25 Marks
Viva-Voce Examination	25 Marks (Jointly given by the external and internal examiner)

75 Marks
