

BHARATHIAR UNIVERSITY,COIMBATORE-641 046

B.Com- CS with CA (Corporate Secretaryship with Computer Applications)

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

SCHEME OF EXAMINATIONS : CBCS Pattern

Part	Study Components	Course Title	Ins. hrs / week	Examinations				
				Dur. Hrs	CIA	Marks	Total	Credits
SEMESTER –I								
I	Language-I		6	3	25	75	100	3
II	English-I		6	3	25	75	100	3
III	Core I – Financial Accounting-I		5	3	25	75	100	4
III	Core II – Business Management		4	3	25	75	100	4
III	Allied Paper I - Computer Applications in Corporate Office		5	3	25	75	100	5
III	Computer Practical – I		2	-	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
SEMESTER –II								
I	Language-II		6	3	25	75	100	3
II	English-II		6	3	25	75	100	3
III	Core III – Financial Accounting-II		5	3	25	75	100	4
III	Core IV – Law of Insurance		5	3	25	75	100	4
III	Allied Paper II – Computer Practical – I		6	3	40	60	100	5
IV	Value Education – Human Rights #		2	3	-	50	50	2
SEMESTER –III								
III	Core V – Commercial Law		6	3	25	75	100	4
III	Core VI – Company Law and Secretarial Practice-I		6	3	25	75	100	4
III	Core VII – Data Base Management System		6	3	25	75	100	4
III	Allied : III - Business Mathematics		5	3	25	75	100	5
III	Computer Practical		2	-	-	-	-	-
V	Skill based Subject- 1 : Office Administration		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	2
SEMESTER –IV								
III	Core VIII – Corporate Accounting-I		5	3	25	75	100	4
III	Core IX – Company Law and Secretarial Practice-II		5	3	25	75	100	4
III	Core X – Programming in C		5	3	25	75	100	4
III	Core XI – Business Statistics		5	3	25	75	100	4
III	Allied: IV–Computer Practical-II (C Programming & Tally)		5	3	40	60	100	5
V	Skill based Subject- 2 : Practical Banking		3	3	20	75	75	3
IV	Tamil @ / Advanced Tamil # (or) Non-major elective -II : General Awareness #		2	3	50		50	2

SEMESTER –V							
III	Core XII – Cost Accounting	6	3	25	75	100	4
III	Core XIII – Industrial Law	5	3	25	75	100	4
III	Core XIV – Corporate Accounting-II	5	3	25	75	100	4
III	Core XV – Taxation	5	3	25	75	100	4
III	Business Environment	2	3	-	-	50	-
III	Elective –I :	4	3	25	75	100	5
V	Skill based Subject- 3 : Marketing Management	3	3	20	55	75	3
SEMESTER –VI							
III	Core XVI –Corporate Laws	6	3	25	75	100	4
III	Core XVII - Management Accounting	6	3	25	75	100	4
III	Core XVIII - Organizational Behaviour	5	3	25	75	100	4
III	Elective –II :	5	3	25	75	100	5
III	Elective –III :	5	3	40	60	100	5
V	Skill based Subject- 4 : Securities Management	3	3	20	55	75	3
IV	Extension Activities @	-		-	-	50	1
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	Visual Basic (Theory)
	B	Management Information System
	C	Software Engineering
Elective – II	A	Internet and E-Commerce
	B	Corporate Governance
	C	Oracle (RDBMS)
Elective - III	A	Visual Basic (Practical)
	B	HTML - Java Script
	C	Web Technology

SEMESTER – I FINANCIAL ACCOUNTING – I

Unit – I : Introduction – Accounting principles, Concepts and Conventions –
Recording – Posting, Subsidiary books.

Unit – II : Preparation of trial balance – Rectification of errors – Bank reconciliation
statement.

Unit – III : Final Accounts of Sole Traders.

Unit – IV : Bills of Exchange

Unit – V : Account Current – Average Due Date.

BOOKS RECOMMENDED : S. P. Jain & K.L. Narang – Advanced Accountancy.

BOOKS REFERENCE

1. Shukla M.C. & Grewal T.S. – Advanced Accountancy.
2. Gupta R.L & Radhaswamy M. – Advanced Accounting.
3. T.S.Reddy & Murthy – Financial Accounting

(Problems-80 % and Theory 20 %)

SEMESTER – I BUSINESS MANAGEMENT

Unit I:

Management – meaning – Difference between Management and Administration –
Management is an art / Science levels and functions of Management – Co-ordination.

Unit II:

Planning – Policies and procedures – Methods – Decision Making

Unit III:

Organising – Structure Principles – Theories of Organisation – span of Management –
Centralisation and Decentralisation – Line and staff functions – delegation – Functional
Organisation – Formal and Informal Organisation.

Unit IV:

Direction – Communication – Motivation – Morale – Leadership – Internal and External
Co-ordination - Committees in management

Unit V:

Control process – Source Tools – CPM – PERT – social responsibilities of Business.

BOOKS REFERENCE

1. Dr. Saxen – Business Administration and Management.
2. Chatterjee – An introduction to Management of Principles and techniques.
3. Koontz & O' Donnell – Principles of Management.

Semester-I Allied paper I
COMPUTER APPLICATION IN CORPORATE OFFICE

Unit – I

Introduction to computer – Generation of computers – Classification of Computers – Characteristics of computers – Hardware and software. Introduction to Windows 98 – working within a window – tool bars, menu 7 dialog boxes – working with drivers folders & files.

Unit – II

MS Word – Creating a new document – Editing – Working with margins, pages and line spaces, -Adding Headers, Footers and page numbering – Printing documents – Faxing & E-mailing documents – Adding Graphics to Documents.

Unit – III

MS-Excel – Creating a new Work book – Entering data into the worksheets – Editing worksheets – Adding Cell borders and shading working with ranges – managing and printing workbook – simple calculations – copying formulas – creating charts.

Unit – IV

MS Access – Creating a new database creating & editing table – Entering & editing data in table – creating relationships between tables – creating & modifying a form – sorting, filtering & indexing data – creating a query – creating a customizing a report.

Unit – V

PowerPoint – Creating a new presentation – working with slides in different views – Printing presentations - Inserting, Deleting & copy slides – Rearranging slides – Adding & modifying slide text – adding graphics to slide.

BOOKS RECOMMENDED

1. Joyce Cox, Polly urban, “Quick course in Microsoft Office”, Galgotia Publications Pvt. Ltd. 1996.
2. R. K. Taxali, “PC Software for windows made simple”. Tata McGrawHill Publications Pvt. Ltd., 1998.

SEMESTER – II
FINANCIAL ACCOUNTING – II

Unit – I : Self Balancing Ledgers.

Unit – II : Consignments Accounts.

Unit – III : Joint Venture Accounts – Separate set of books recording in the books of each party – Memorandum method.

Unit – IV : Accounting of Non – Trading Concerns.

Unit – V : Single Entry – Preparation of statement of Affairs – Conversion of Single entry into Double entry – Calculation of missing Figures.

BOOKS RECOMMENDED

1. S.P. Jain & K.L. Narang – Advanced Accountancy.

BOOKS REFERENCE

1. Shukla M.C. & Grewal T.S. – Advanced Accounting
2. Gupta R.L. & Radhaswamy M. – Advanced Accounting
3. T.S.Reddy & Murthy – Financial Accounting

(Problems – 80 % and Theory 20 %)

SEMESTER – II
LAW OF INSURANCE

Unit I:

Insurance- meaning,nature,significance- principles-reinsurance-double insurance- Nationalisation Vs Privitisation of insurance business-Insurance Regulatory and Development Authority Act-recent developments in the insurance sector.

Unit II:

Types of insurance-general insurance-accident and motor insurance-nature, disclosure,contribution-claims and recovery.

Unit III:

Life insurance –nature-classification of policies-annuities-selection of risk-calculation of premium and surrender value.

Unit IV:

Marine and fire insurance-nature-kinds of policies-policies conditions-premium calculations.

Unit V:

Nature-risk analysis-planning control and transfer of risk-administration of companies' properties and provisions of adequate security arrangements-deposit and credit insurance-nature, terms and conditions regarding claims and recoveries.

BOOKS RECOMMENDED

1. M.N. Mishra – Insurance Principles and Practice.

SEMESTER I & II

SEMESTER I - COMPUTER PRACTICAL - I

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.
3. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
4. 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.

IV - 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.
5. Gather price, quantity and other descriptions for five products and enter in the Access table and create an invoice in form design view.
6. Create forms for the simple table ASSETS.
7. Create report for the PRODUCT database.

V – 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 – III

CORE PAPER V

COMMERCIAL LAW

Unit – I

Sources of law- Law of contract – Nature –kinds-Essentials of valid contract-offer- Acceptance- intention to create legal relations – considerations- capacity to a contract.

Unit - II

Free consent – Mistake – Misrepresentations – fraud – coercion and undue influence – lawful object – Agreement not declared void – legal formalities.

Unit – III

Contingent contract – performance of contract – Remedies for Breach of contract – Quasi contracts.

Unit – IV

Special contracts – Indemnity and guarantee – Agency – Bailment and pledge.

Unit – V

Law relating to sale of goods Act – 1930

Reference Books:-

1. N.D.Kapoor – Elements of Mercantile Law
2. M.C. Sukla – A manual of mercantile Law
3. S.R. Davar - Mercantile law

Semester – III
COMPANY LAW AND SECRETARIAL PRACTICE - I

Unit – I

Company – definition – characteristics – kinds of companies – Doctrine of Lifting the veil- Promotion of a company- Company secretary – appointment , legal position – qualification – duties and liabilities of a secretary.

Unit – II

Memorandum of association- forms – contents – procedures for alteration- secretarial duties – articles of association – forms and contents- procedures for alteration- the Doctrine of Indoor management- distinguish between memorandum and articles.

Unit – III

Prospectus – contents – statement in lieu of prospectus – legal formalities – secretarial duties with regard to prospectus.

Unit – IV

Share Capital – kinds of capital – alteration – production – issue and allotment of shares- book building scheme- share certificate – transfer and transmission of shares – e-filing- secretarial duties.

Unit – V

Borrowing powers – methods of borrowing – mortgages and charges – registration of charges – legal provisions - secretarial duties with regard to borrowing.

Reference Books:-

1. N.D.Kapoor – COMPANY LAW AND SECRETARIAL PRACTICE
2. P.P.S. Gogna – Text book of Company Law
3. P.K. Ghosh - Text book of Company Secretarial Practice
4. Kuchaal M.C- Secretarial Practice

Semester – III

DATABASE MANAGEMENT SYSTEM

UNIT- I

DBMS: Basic Concepts – Entities and their Attributes – Relationship – Components of DBMS – Classification – Structure – Advantages and Disadvantages of DBMS.

UNIT- II

Data Models: Data Association – Data Models Classification – ER Model. File Organisation: Introduction – Serial Files – Sequential Files – Index Sequential Files.

UNIT- III

Normal Form: Normalisation – Using Join Dependencies – Network Model – Data Description in the Network Model – Database Manipulation.

UNIT- IV

Database Security, Integrity and Control: Introduction Security and Integrity Threats –Defence Mechanism – Database Design – Distributed Databases.

UNIT- V

Current Topics in Database: Knowledge Base System – Knowledge and its Representation – Deductive Database – Expert System.

TEXT BOOK

Bipin. C. Desai - An Introduction to Database System. – Galgotia Publications

REFERENCE BOOK

Henry F. Korth - Database System Concepts. - Mcgrawhill Publications

Semester – III

Business Mathematics

Unit I:

Set theory - Arithmetic and Geometric Series- Simple and compound interest - Effective rate of interest - Sinking fund - Discounting of Bill - true Discount - Banker's Gain.

Unit II:

Matrix: Basic concepts - Addition and Multiplication of Matrix - Inverse of a 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 derivatives -Evaluation of first and second order derivatives - maxima and minima.

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 simplex method.

Reference Books:

1. Business Mathematics & Statistics - Dr. P.R.Vittal
2. Business Mathematics - Dharmapadam

Skill Based Subject-1 :SEMESTER – III

OFFICE ADMINISTRATION

Unit – I

Office – Definition – Importance – Function of an Office – Office Management – Elements – Function of Office Management – Office Manager.

Unit – II

Office Organisation – Principles – Types of Organisation – Delegation of authority – Principles of delegation.

Unit – III

Office Systems and procedures – Office methods – Importance – Analysis of the office system and procedures – Contents of Office Manual.

Unit – IV

Office accommodation and layout – Advantages and disadvantages – office furniture – planning the office space – open & private offices.

Unit – V

Working environment – Office forms – Filing – Indexing – Office reports.

Semester – IV

CORPORATE ACCOUNTING - I

UNIT- I

Accounting for issue of shares (Including forfeiture and reissue)-Redemption of preference shares.

UNIT- II

Issue and redemption of debentures

UNIT- III

Profit prior to incorporation – Final accounts of companies

UNIT- IV

Amalgamation and absorption

UNIT- V

Internal and External reconstruction

TEXT BOOK

1. Advanced Accountancy - R L Gupta & Radhaswamy
2. T.S.Reddy & Murthy – Corporate Accounting

(Problems – 80 % and Theory 20 %)

SEMESTER – IV

COMPANY LAW & SECRETARIAL PRACTICE – II

UNIT – I

Company Meeting – kinds of meetings – requisites of a valid meeting – Agende – minutes – quorum – proxy – voting – poll – motion and resolution – secretarial duties in connection with meetings.

UNIT - I

Directors – appointment – qualification – removal – casual vacancy – powers, duties, liabilities – managing director – appointment – rights and duties – secretarial duties – oligarchy in company management.

UNIT – III

Books of Accounts and Registers – inspections – annual returns – circulation and filing – directors report – chairman’s speech – appointment of auditors – qualification of auditors – auditors report – removable of auditors – secretarial duties.

UNIT – IV

Dividend – definition – statutory provision – power of board of directors regarding dividend – interim dividend – unclaimed dividend – dividend warrant – payment of interest out of capital – secretarial duties in connection with dividend.

UNIT – V

Winding up – meaning – modes of winding up – petitions for winding up – consequences of winding up – appointment of official liquidator – duties of secretary in respect of each winding up.

Books Recommended :

1. N.d.Kapoor – Company Law and Secretarial Practice
2. P.P.S.Gogna – Text book of Company Law
3. P.K.Ghosh – A text book of Company Secretarial Practice
4. Kuchall MC – Secretarial Practice.

Second Year Fourth Semester

PROGRAMMING IN C

UNIT – I

C- Language – History – Elementary programming – Declaration, assignments and Variables – Expressions – Data types – Operators.

UNIT – II

Input – Output statements – escape sequences- Control Structures – IF, IF-Else statements, Switch – goto - Break and Continue - While , Do-While statements- for loop..

UNIT – III

Arrays – Character Arrays — Strings ,standard string function - One and Two Dimensional arrays.

UNIT – IV

Functions – User defined functions –function keys, Storage Classes – Structures.

UNIT – V

Standard input and output: Puchar, getchar, header files, get C, put C – C Preprocessor- files – fgetc(), fputc(), fprintf(), fscanf().

TEXT BOOKS

1 Programming in ANSI C – E.Balagurusamy – Tata Mcgrawhill

REFERENCE BOOK

1 Programming with ANSI and Turbo C – Ashok.N.Kamathare – Pearson Education.

Core Paper XI Semester – IV Business Statistics

UNIT – I

Meaning and scope of statistics of data collection of data primary and secondary methods of primary data collection editing secondary data collection and tabulation presentation of data by diagrams bar diagram and pie diagram. Graphic representation frequency distribution.

UNIT – II

Mean- Median-Mode: Average simple and weighted mean median, mode-geometric mean and harmonic mean. Their computation properties and uses Measures of dispersion Range. Quartile deviation and co-efficient of variation.

UNIT – III

Skewness – meaning Bowleys and Pearsons co-efficient of skewness correlation meaning and definition – scatter diagram Pearsons correlation co-efficient and liner prediction – regression in two variables – uses of regression.

UNIT – IV

Interpolation, Newton Language and , methods – Index numbers – meaning uses , methods of construction – Aggregative and relative types tests a=of an index number wholesale and cost of living index price data of India.

UNIT – V

Time series – meaning , components , models , business forecasting methods of estimating Trend graphic , Semi average , moving average and least square method seasonal variation method of simple average interpretation of statistics – Precaution – errors – methods of sampling and non – sampling errors.

BOOKS FOR REFERENCE

- | | | |
|---------------------------|---|------------------------------|
| 1. S.P.Gupta | : | Statistical Methods |
| 2. Sanchetti & Kapoor | : | Advanced Statistical Methods |
| 3. Oxten. Cowden & Kreins | : | Applied General Statistics. |

IV Semester

COMPUTER PRACTICAL – II (TALLY & C PROGRAMMING) TALLY

Any Eight Problems. Problems should be in the type of ledger creation, voucher entry, preparation of trial balance, profit and loss account, balance sheet, cash book, day book.

C PROGRAMMING

- 1) Solve a quadratic equation for all type of roots.
- 2) Program to print the prime numbers upto 100.
- 3) Program to print or arrange the given strings into alphabetical order.
- 4) Program to find the given String is Palindrome or Not .
- 5) Program to Print the Fibonacci Series.
- 6) Program to Print the given string in the reverse order.
- 7) Program to Convert the given integer into equivalent words.
- 8) Program to Print the Armstrong numbers upto 500.
- 9) Program to find the number of days between two dates.
- 10) Program to Print the calendar for a given month of a year.

COMPUTER PRACTICAL – II (TALLY & C PROGRAMMING)

Time : 3 Hours

Max

100 marks

- Student should submit record note before practical Examination. Marks will be given for record note, algorithm, program and execution.

Answer all Questions

- 1) The following Trial balance was extracted from the books of Mr. Arun on 30.06.2007.

Particulars	Debit	Credit
Capital		49,000
Drawings	4,000	
General expenses	5,680	
Buildings	32,000	
Opening Stock	32,400	
Coal	4,480	
Wages	14,400	
Tax and insurance premium	2,630	
Debtors	12,560	
Creditors		5,760
Discount	1,100	

<u>Loan @ 6%</u>		15,000
Moped	7,500	
Rent	500	
Apprentice premium		1,800
Commission received		2,640
Electricity charges	2,810	
Bills payable		7,700
Cash	160	
Bank over draft		6,600
Indian bank shares	5,000	
Sales		1,30,720
Purchases	93,550	
Interest on loans	450	
<u>Total</u>	2,19,220	2,19,220

Prepare Trading and Profit and Loss a/c for the year-ended 30.06.2007 and Balance sheet as on that date giving effect to the following adjustments.

- (1). Closing stock Rs. 47,000 as on 30.06.2007.
- (2). Six month interest due on loan Rs.450
- (3). Insurance premium prepaid Rs.230
- (4). Premium accrued but not yet received Rs. 200
- (5). Commission received in advance Rs.340.
- (6). Write a Program to convert the given integer into equivalent words.

SEMESTER – IV

Skill Based Subject-2
PAPER – II : PRACTICAL BANKING

Unit – I

Meaning & Definition of Banking, Banker and customer. Features of banking – Classification of Banks.

Unit – II

Functions of Commercial banks, customers account with the Banker – Types of Customers.

Unit – III

Definition of Cheque – essentials and types of Cheque – crossing and types of crossing – endorsements and its effects, essentials of endorsement – Types of endorsement.

Unit – IV

Credit cards – Meaning & Definition – Operation of credit card, Advantages and Disadvantages of credit card.

Unit – V

Factoring, Functions of Factoring, ATM, phone banking, Internet banking.

BOOKS

1. Indian Banking – R. Parameswaran, S, Natarajan.

SEMESTER – V

COST ACCOUNTING

UNIT- I

Cost Accounting - Meaning and Objectives - Elements of cost - Preparation of cost sheets.

UNIT- II

Material control- treatment of issue of material - Labour - methods of wage payment - Overheads - Classification, Apportionment and Absorption.

UNIT- III

Reconciliation of Cost Accounting and Financial Accounting.

UNIT- IV

Methods of Costing - Contract costing and process costing

UNIT- V

Material Costing - Break even analysis - Standard costing (Material and labour simple variances only).

TEXT BOOK

Cost Accountancy - S P Jain and K L Narang

SEMESTER V: **INDUSTRIAL LAW**

Unit – 1

Factories Act 1948 – provisions relating to Health, Safety and Welfare – Employment of child and young men – adult workers – women workers.

Unit – II

Industrial Disputes Act 1947 – Provision relating to strike, lockout and retrenchment. Layoff – closure – Machinery to solve dispute.

Unit – III

Trade unions Act 1926 – definitions registration - rights and privileges – cancellations of registration – political fund – payment of wages Act 1926 – permissible deductions – time and mode of payment.

Unit- IV

Payment of Bonus Act 1965-meaning of gross profit- computation of available and allocable surplus – eligibility for bonus – minimum & maximum bonus – exemption – applicability of the act – employees state insurance Act of 1948 – definition –its-medical board – purpose for which funds can be spent – benefits.

Unit – V

The minimum wage Act 1948 – workmen's compensation Act 1923 – employers liability & non-liability. Partial - permanent- total disablement – accusation diseases.

Book Recommended:

N.D.Kapoor - Industrial Laws.

SEMESTER V:

CORPORATE ACCOUNTING -II

UNIT –I:

Holding companies

UNIT – II:

Valuation of shares and goodwill

UNIT –III:

Liquidation of companies

UNIT – IV:

Banking company accounts (New format)

UNIT – V:

Insurance company accounts (New format)

Text Books

2. R L Gupta - Advanced Accountancy – Sulthan Chand Publishers
3. Jain & Narang - Advanced Accountancy – Kalyani Publishers
4. T.S.Reddy & Murthy – Corporate Accounting

(Problems – 80 % and Theory 20 %)

SEMESTER – V : Taxation [Direct Tax]

UNIT – I

Income Tax Act 1961 – Important Definitions – classes of Assessee – Residential status – Incidence of Taxations – Exempted income [Income not included in total income].

UNIT – II

Computation of Income under various heads. Income from salaries – Income from House Property.

UNIT – III

Computation of Income under various heads. Business or Profession – Capital Gain.

UNIT – IV

Income from other sources – set off and carry forward and set off losses – Deduction in total income.

UNIT – V

Income Tax Authorities and their Powers – filing of Returns – Procedure for Assessment.

Books Recommended:

Gaur & Narang - Income Tax Law & Practice.

Business Environment

UNIT I

Business environment - The concept and significance - constituents of business environment - Business and society, Business & ethics - Social responsibility - Environmental Pollution and control. Business and culture -

UNIT II

Managing Ethics - Frame work of organizational ethic theories and sources, ethics across cultures, factors influencing business ethics, ethical decision making, ethical values and stakeholders, ethics and profit.

UNIT III

Global management Issues- MNCs Politics and Environment Multi national corporations and Government relationship, Business in Politics, Managing environmental quality, Ethics & Profit in Business.

UNIT IV

Fiscal Policy - Central finances and New fiscal policy - Direct and indirect Tax structure, Service Tax problems and reforms - Expenditure Tax - Public debts & deficit financing.

UNIT V

Legal environment of business -. Foreign Exchange Management Act-1 Securities and Exchange Board of India Act - Customs & Central Excise Act- - Patents Act .

Reference Books :

1. Adhikari M - Economic Environment of management
2. Francis Cherunilam - Business Environment
3. Pruti S. - Economic & Managerial Environment in India
4. Shaikh Saleem – Business Environment, Pearson Education, 2006
5. Davis & Keith William C. Frederik - Business and society
6. Amarchand D - Government and Business
7. Mankard - Business Economics, Mac Millan.
8. A.N.Agarwal - Indian Economy - Wishwa Prakashan
9. Steiner & Steiner - Business Government and Society, McGraw Hill, 2003.
10. Kitson.A and Campbell.R - The Ethical Organisation, Palgrave, 2001.

Skill Based Subject-3

SEMESTER –V MARKETING MANAGEMENT

Unit – I

Marketing Management – Meaning – Functions – marketing – organisation – Principles of Organisation.

Unit – II

Marketing and sales management – Function of Marketing – marketing risk – Causes – Handling the risk – Prevention – Reduction – Shifting risks.

Unit – III

Sales promotion – Definition – Purpose – Importance – Objective – growth – advantages – Limitations – kinds – consumer promotion – dealer promotion – sales force promotion.

Unit – IV

Advertising – meaning – evaluation – function of advertising – Importance – Advantages of advertising to manufacturers, sales men, wholesalers and retailers – kinds of advertising.

Unit – V

Personal selling – Objectives – Importance – Duties – qualities – knowledge of product and customers – types of salesman – features of personal selling.

BOOK

Marketing – R.S.N. Pillai and Bhagavathi.

SEMESTER VI :

CORPORATE LAWS

Unit – I

Competition Act-2002- Objectives – Definitions- Competition Commission of India – Anti – Competitive Agreements – abuse of Deminal position – Regulation of combinations – Penalties.

Unit – II

Environment Laws

- a) Water (prevention and control of Pollution) Act – Various Boards functions and Powers
- b) Air (provision and control of pollution) Act 1981 – Various Boards functions and Powers.
- c) Environmental protection Act – 1986. legal and regulatory frame work procedures for obtaining various environmental clearances – Role and function of Environmental tribunal / Authority – Appearance before Environment Tribunal / Authority, Environment Audit.

Unit – III

Foreign Exchange Management Act 1999 – objectives and definitions under FEMA – Dealings in Foreign Exchange – Holding for Foreign Exchange etc- Current account transactions, Capital; account transactions – Export of goods and reviewed realization and repatriation of foreign exchange – Exemptions authorized – person – Penalties and enforcement – Appellate Tribunal etc.

Unit – IV

Patent Laws – Trade marks – Copyright- meaning, objectives, registration, infringement.

Unit – V

Consumer Protection Act,1986 – Definitions – Consumer protection councils – Consumer dispute redressal Agencies – Consumer Rights.

Book Recommended

Economics and other legislation	-	Glsan Kapoor
Corporate Laws	-	Taxman Publications
Economic Laws	-	YCSI Study Material
Intellectual Property Rights Law	-	B.S.Xlasyanan

SEMESTER VI : MANAGEMENT ACCOUNTING

UNIT –I

Management Accounting – Meaning – Definitions – Scope and Objectives – Advantages – Distinctions between Management and Financial Accounting, Management accounting Vs Cost Accounting.

UNIT –II

Analysis and interpretation of Financial statements – Analysis for Liquidity. Profitability and solvency –Accounting ratios- their significance, utility and Limitations.

UNIT- III

Fund Flow analysis – Cash Flow analysis.

UNIT –IV

Budgets and Budgetary control – Objectives,Advantages –Limitations – Preparation of Different type of Budgets- Marginal Costing.

UNIT –V

Concept of capital Budgeting –Importance of Capital Budgeting –Kinds of Capital Investment Proposals – Capital investment decisions Capital budgeting methods

Text Books

- 1 MAGESWARI- Management Accounting - Sulthan Chand Publishers
- 2 R.S.N Pillai & Bhavathi - - Management Accounting S.Chand Publishers

SEMESTER VI :
ORGANIZATIONAL BEHAVIOUR

UNIT – I

Introduction

Definition – nature scope – contributing disciplines to the field of organizational behaviour - Historical evolution of organizational behaviour.

UNIT – II

The individuals

Major personality attributes influencing OB – Organizational application of learning – application of perception in the organization – decision making – values – attitudes.

UNIT – III

The Group

Definition – classification – group development – group structure – group decision – making – teams , power – policies – conflicts.

UNIT – IV

Motivation and Leadership

Motivation – meaning – process – early theories – contemporary theories- application of motivation techniques – leadership – definition – characteristics – functions – styles – theories : Trait theories – behavioural theories – contingency theories – recent approaches.

UNIT – V

Organizational System and Dynamics

System approach to organization – organizational culture – management of change : Need – resistance – organizational development : Meaning – characteristics – Techniques – organizational effectiveness.

Reference Books:

- | | | |
|------------------|------|--|
| 1. Robbins | 1998 | Organizational Behaviour, New Delhi, Prentice Hall of India Pvt Ltd |
| 2. Freed Luthans | 1998 | Organizational Behaviour, New Delhi, MC Graw Hill International Edition. |

Skill Based Subject-4-SEMESTER-VI :

SECURITIES MANAGEMENT

UNIT – I

Securities – Meaning – Definitions – Types of Securities – Fundamental of security analysis – Listing of securities.

UNIT – II

Brokerage of Business – Introduction – Function of Brokerage Firm – Brokerage information.

UNIT – III

Functional specialisation of members – selecting a Brokerage and a Brokerage Firm – Types of transactions in a stock exchange.

UNIT – IV

Portfolio Analysis – Introduction – Portfolio and Security Returns –Portfolio Risk – Portfolio selection model.

Unit – V

Financial Derivatives – Meaning – Options – Futures – Swaps – Warrants

Recommended Books:

Investment Management – V.K. Bhalla – S.Chand & Company Limited.

Elective – I	A	Visual Basic (Theory)
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UNIT – I

Visual Basic – Introduction – Features – Versions – Application Types- Application Components –VB first time setup.

UNIT – II

Managing Controls – Label Control – Text Box Control – Controls in Toolbox – Resizing and Moving Controls – Command Buttons – Option Buttons – Frames- Check Boxes - Picture Controls – Image Control.

UNIT – III

Creating Menus - Analyzing VB Data- Data in VB – Numeric Data – Data Types – Variables – Variables – Variable Storage - Visual Basic's Operations –Analysing the Order of Operators.

UNIT – IV

Controlling Programs – Conditional Operators, Data Combining Conditional Operators with Logical Operators. IF Statement – IF with ELSE – An early Exit - Nesting IF.... ELSE Statements – Selecting with Select Case - Repeat Code with Loops – User Input and Conditional Logic.

UNIT – V

Built in VB Functions – String Functions – Data Functions – Conversion Functions - The Nature if VB Programs – Mastering Program Structure – Calling General Procedures – Internal Functions.

Text Book:

1. SAMS Teach Yourself VB6 in 21 Days. – Greg Perry, Teach media.
Reference Book

1. VB6 Paul Sheriff- Prentice Hall of India (PL1)

Elective – I	B	Managing Information System
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UNIT – I

Foundations of Information Systems: A framework for business users – Roles of Information systems – System concepts – Organization as a system – Components of Information Systems – IS Activities – Types of IS.

UNIT – II

IS for operations and decision making : Marketing IS, Manufacturing IS, Manufacturing, IS Human Resource IS, Accounting Is and Financial Is – Transaction Processing Systems – Information Reporting system – Information for Strategic Advantage.

UNIT – III

DSS and AI : DSS models and software : The decision making process : Structured, Semi structured and Unstructured problems: What if analysis, Sensitivity analysis, Goal-seeking Analysis and Optimising Analysis, Overview of AI, Neural networks, Fuzzy logic Systems, Genetic Algorithms – Expert Systems.

UNIT – IV

Managing Information Technology : Managing Information Resources and Technologies IS architecture and management – Centralised, Decentralised and Distributed – EDI, Supply chain management & Global Information technology management.

UNIT – V

Security and Ethical Challenges : IS controls – facility control and procedural control – Risks to online operations – Daniel of Service, Specifying – Ethics for IS professional.

References :

1. James A O'Brien, "Management Information Systems" Tata McGraw Hill Fourth Edition, 1999.
2. Effy Oz, "Management Information Systems", Vikas Publishing Housie, Third Edition
3. Laudon & Laudon, "Management Information System" Eight edition, Pearson, 2003.

Elective – I	C	Software Engineering
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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, NewDelhi.

Elective – II	A	INTERNET & E-COMMERCE
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UNIT-I

Internet-Introduction-Facilities-Internet Software's – Understanding Internet-Clients and Server –Hosts and Terminals – Tour of the Internet – Hardware Requirements- Software Requirements. --Intranet-Extranet

UNIT-II

Internet Addressing – Standard Internet Address – Domain Name – Standard Internet Address format- DNS – URL – SMTP – E-Mail: Advantages – Mail Headers – Mail address Sending mail – Sending copies of message – Reading Mail – Replying to a message – Forwarding and Bouncing mail - Features of an E-mail: package – Communication parameters.

UNIT-III

E-Commerce-Definition – Impact of Electronic Commerce – Benefits of Electronic Commerce – Classification and application of Electronic commerce technologies.

UNIT-IV

EDI – Definition- Building Blocks of EDI Systems: Layered Architecture - Value added networks – Benefits of EDI – Applications of EDI. Electronic Payment Systems – Introduction – Basic Characteristics of online payment systems-Prepaid and Post-paid Electronic Payment Systems.

UNIT-V

System Analysis and Design – System Study – System Analysis – System Design – System Development and Implementation – System Maintenance – System Evaluation – User Involvement – Qualifications of a system Analyst.

Text Books :

- 1 The Internet – Complete Reference

Harley Hahn, Tata McGraw – Hill Publishing Company Limited, New Delhi.

- 2 Management Information Systems and Corporate Communication

ACS (Intermediate) - Study Material Published by ICSI, New Delhi.

Electronic Commerce - Bharat Bhasker, Tata McGraw – Hill Publishing Company Limited, New Delhi.

Elective –II	B	Corporate Governance
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Unit I:

Corporate governance – an overview – macro issues – micro issues – Board of governance – corporate social responsibility - Business ethics – corporate social reporting – SEBI committee on corporate governance.

Unit II :

Corporate governance and the role of the Board (BOD) – Corporate governance system worldwide – The Board, CEO and the chairman – Non-executive Directors –Legal position and liabilities of Directors.

Unit III :

Company audit – Auditor’s Independence – Audit committees – Audit committees and Corporate governance – Management Audit – tool for value addition –(Economic value addition) Corporate disclosures – Disclosures norms and investorsinterest - Corporate Governance Report of Infosys.

Unit IV:

New companies bill – companies Act 1997 – classification of companies – Corporate restructuring – mergers and takeovers – Desirable Corporate Governance in India - CII report 1998.

Unit V:

E – governance – trends in E-governance – Business process reengineering - value based management – ethical imperatives in corporate governance – Environmental reporting - Corporate Governance rating - Models of rating.

References :

1. Corporate Governance – The new paradigm – N. Gopal samy Wheeler Publishing.
2. Takover, Restructuring, and Corporate Governance – J.Fred Weston, Mark L. Mitchell, J.Harold Maltherin – Pearson Education.
3. Corporate Governance - Dr.S.Singh - Excel Books.

Elective –II	C	Oracle - RDBMS
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UNIT –I:

Basic concepts of DBMS – Entities and their attribute Keys –Relationship – Records and files, Data independence, Views – Types of Views, Components of a DBMS, DDL, DML, DQL. Advantages and disadvantages of DBMS, RDBMS –Relational Database – Relations and their schemes – Relation representation – Integrity rules.

UNIT II:

Integrative SQL –invoking SQL plus, data manipulation in DBMS ,The ORACLE data types, two dimension matrix creation, Intersection of data into tables, data constrains, computation in expression lists used to select data, logical operation, Range searching, pattern matching, Oracle function, Grouping data from tables in SQL , Manipulating dates on SQL, sub-queries.

UNIT III:

PL/SQL - Introduction , The PL / SQL execution environment, the PL / SQL syntax, Understanding the PL/SQL Block structure, database triggers.

UNIT IV:

Working with forms, Basic concepts, Application development in forms, Form module, Blocks items, Canvas view windows, Creating a form Generating and running a form, Using the Layout editor ,Master form, Triggers, Data Navigation Via an Oracle form ,Master detail form, Creating a master detail form, Master detail data entry screen.

UNIT V:

Working with reports ,Defining a data model for report , specific the layout of a report, use the Oracle reports interface, Creating a default tabular report, Creating computed columns, Creating user parameter, Arranging the layout, Creating a Master / Detail report, Creating a matrix report.

TEXT BOOK:

For unit 1 treatment as in “Introduction to Database System” – Bipin Desai [chapter 1,sections 4.2 and 6.5.1 and 6.5.2]

For units 2, 3, 4, 5, treatment as in ‘Commercial application Development using Oracle developer 2000’ by IVAN BAYROSS.

Abraham Silbertschatz, Henry F Korth, S Sudharson, “Database system concepts”, TATA McGraw Hill International Edition-1997

REFERENCE:

1. Alex Leen and Mathews Leon, “Database Man agement Systems” - Vikas publications
2. Elmarsi Navathe, “Fundamentals of Database Systems” – Pearson Education Publications - Edition 3 -2001
3. Oracle 8& PL/SQL Black Book Mark Gokman, Jhonathan Ingraw,. 1998, Comdex Computer publication, New Delhi- 110002
4. Oracle 8 THE COMPLETE REFERENCE George Koch, Kevin Loney, Tata McGraw Hill Publications Ltd, New Delhi.

Elective – III	A	Visual Basic (Practical)
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1. Develop a VB Program to find factorial of a Number.
2. Develop a VB Program to get name and marks details of a student. Then find out the total marks and percentage of the marks
3. Develop a VB Program to calculate the amount of interest earned to any investment using the formulae
$$\text{Interest Earned} = (\text{Amount} * \text{Years} * \text{Interest}) / 100$$
4. Develop VB Program to get the total value of a sales person and to calculate his sales bonus.
5. Develop a VB Program to build an Arithmetical Calculator.
6. Develop a VB Program to get the Pay Details of an employee and to calculate the net pay and taxable amount
7. Develop a VB Program to allow the user to enter the names of country in an text box. Create command buttons to display all the names in Alphabetical order in the list box and to delete the countries from the list box.
8. Develop a VB Program to find the Straight –Line Depreciation for an asset using Financial functions
9. Develop a VB Program to calculate the number of days the user alive by asking the user to enter the date of birth.
10. Develop a VB Program to display a form, which has 3 menu items called Line, Circle and box. When clicking on each, display the appropriate output.
11. Develop a VB Program to reverse the text using String functions.
12. Develop a VB Program to store and retrieve the records from the database by using Data Control.

Elective –III	B	HTML – Java Script
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Students are required to write code snippets, which covers the following objectives

- 1) Design Simple Web Pages using standard HTML tags like, HEAD, TITLE, BODY
- 2) Design HTML web pages, which make use of INPUT, META, SCRIPT, FORM, APPLET, BGSOUND, MAP
- 3) Working with various attributes of standard HTML elements
- 4) Write code which does the form validation in various INPUT elements like TextFiled, Text Area, Password, Selection list etc.
- 5) Create a Resume using HTML Tags.
- 6) Create a Frame to display a multiform document.
- 7) Create a HTML for a store. Input the unit price of an item and the number of itemsordered. When the user clicks the OK button, display the total amount.
- 8) Create a website for your favourite personality. Use possible visual effects on it.
- 9) Using Java Script's Window and document objects and their properties and various methods like alert (), eval () & etc. methods to give the dynamic functionality to HTML web pages
- 10) Writing Java Script snippet which make use of Java Script's inbulit as well as user defined objects like navigator, Date Array, Event, Number etc.

Elective –II	C	Web Technology (Practical)
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- 1) Send an email to your friend with your resume in the word format as an attachment.
- 2) Use Google Search engine and do advanced searching to collect information about books written by N.D. Kapoor.
- 3) Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.
- 4) Program to display Image and text using HTML tag for an advertisement of a Company Product.
- 5) Create a table to display list of products using HTML tag.
- 6) Create a document using Formatting and alignment to display Sales Letter.
- 7) Create a document using Form to support Local Processing of Order form.
- 8) Create a Form of the Customer Survey for the user to enter General name and address information.
- 9) Create web pages for a business organisation using HTML Frames.
- 10) Create a website of your department with minimum five links using HTML.
