### BHARATHIAR UNIVERSITY, COIMBATORE-641 046

**B.Com - IT (Information Technology)**

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

**SCHEME OF EXAMINATION – CBCS PATTERN**

<table>
<thead>
<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
<th>Ins. Hrs/week</th>
<th>Examinations</th>
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<td>Dur. Hr</td>
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<td>SEMESTER – I</td>
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<td>Core II – Information Technology</td>
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<td>Core VI – Data Base Management System</td>
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<td>Core VII – Programming with C++</td>
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$ Includes 25% / 40% continuous internal assessment marks for theory and practical papers respectively.
@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

| List of Elective Papers (Colleges can choose any one of the paper as electives) |
|-----------------------------------|---------------------------------------------|
| **Elective – I**                  | **Elective – II**                           |
| A Cost Accounting                 | A Financial Management                      |
| B Business Finance                | B Financial Markets                          |
| C Entrepreneurial Development     | C Investment Management                      |
| **Elective - III**                | **Elective - III**                           |
| A Income Tax and Law Practice     | A Banking Law & Practice                     |
| B                                |                                              |
| C Project Work                   |                                              |

-----------------------------------------------------------------------------
1.1. PRINCIPLES OF ACCOUNTING

Objectives
To enhance the students with practical knowledge of book keeping and accounting

Unit - I

Unit - II
Apportionment of capital and revenue expenditure – Significance and methods of Inventory valuation – Final accounts of sole trader with adjustments

Unit - III
Bills of exchange – Accommodation bills – Average due date – Account current.

Unit - IV
Accounting for consignments and joint ventures

Unit - V
Accounts of non profit organizations-receipts and payments and income and expenditure accounts and balance sheet; accounts of professionals

Note: Problems : Theory 80:20

Books for Reference:
1. Jain and Narang, Advanced Accounting, Kalyani Publishers
4. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
5. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
1.2. INFORMATION TECHNOLOGY

Objective
To impart the students the latest trends in the technological developments

Unit - I


Unit - II


Unit - III


Unit - IV


Unit - V


Books for Reference:
1.3. BUSINESS MATHEMATICS

Objectives
To make the students learn the basic mathematics used for the business purposes

Unit - I
Profit and Loss - Cost Price, Selling Price, 8 Marked price, Loss, Trade discount and Cash discount, Commission, Brokerage, Problems on these topics

Unit - II
Interest - Concept of present value, Simple 12 Interest, Compound interest, Amount at the end of period, Equated Monthly Installment (EMI) by reducing and flat interest system, problems.

Unit - III
Shares - Concept of share, Stock Exchange, 4 Face value, Market Value, Dividend, Equity shares, Preference shares, Bonus shares, Examples.

Unit - IV
Matrices and Determinants (up to order 14 3 only) - Definition of a Matrix, Types of Matrix, Finding inverse of a matrix by Adjoint method. Solution of a system of linear equations having unique solution and involving not more than three variables problems.

Unit - V
Linear Programming Problems - Graph of 10 linear equation, Graph of linear inequality, Formulation of LPP, Solution by Graphical method, Problems relating to two variables

Recommended Books

Books for Reference:

1. Business Mathematics - V. K. Kapoor (S. Chand and Sons, Delhi)
2. Business Mathematics - Bari
3. Problems in Operation Research - P. K. Gupta and Man Mohan
4. Qualitative Methods and Operation Research - G. Gopikuttan (Himalaya Publishing House)
COMPUTER PRACTICALS – I MS OFFICE & Tally
I SEMESTER

MS OFFICE

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.

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.
5. 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 word art.
2.1. FINANCIAL ACCOUNTING

**Objectives**
To impart the students the basic accounting principles and procedures

**Unit - I**
Accounting for Depreciation-need for and significance of depreciation, methods of providing depreciation-Reserve and Provisions

**Unit - II**
Self-Balancing Ledgers-meaning and advantages-Accounting aspects-transfers-investment accounts

**Unit - III**
Single entry system-meaning and features-statement of affairs method and conversion method

**Unit - IV**
Departmental accounts-transfers at cost or selling price-Branch excluding foreign branches

**Unit - V**
Hire purchase and installment systems including hire purchase trading account – Goods on sale or return

**NOTE:** Distribution of marks for theory and problems shall be 20% and 80%

**Books for Reference:**
1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
COMPUTER PRACTICALS – I MS OFFICE & Tally

II SEMESTER

MS OFFICE

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 at least three Table must have at least 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.

Tally

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.

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2.2. BUSINESS STATISTICS

Objective
To make the students aware of the statistical analysis techniques used.

Unit - I
Population and Samples - Definition of Statistics, scope of statistics in Industry, Economics, Management Sciences and Social Sciences, Population, Sample SRSWR, SRSWOR, Stratified Sampling (description of Sampling Procedures only)

Unit - II
Data Condensation and Representation Raw data Attributes Variables, Classification, and frequency curve and give curves, Diagrams - Bar and Sub divided diagram, Pie chart.

Unit - III
Measurers of Central Tendency A. M. Combined mean of two groups, Properties (Statements only), Median and Mode.

Unit - IV
Measures of Dispersion - Absolute and 10 relative measures of dispersion, Range, Coeff. of range Variance, S. D., Combined SD for two groups only, C. V.

Unit - V
Correlation and Regression - Correlation, types of correlation, Scatter diagram, Correlation Coefficient, regression, lines of regression (Statements only)

Books for Reference:

1. Statistical Methods - S. P. Gupta
4. Quantitive Techniques in Business - Dr. A. B. Rao
3.1. HIGHER FINANCIAL ACCOUNTING

Objective
To educate the students about the advanced problems and procedures in accounting

Unit - I

Partnership Accounts – Division of fixed and fluctuating capitals – past adjustments-guarantee of profits – admission and retirements – death of partner – Amalgamation of firm

Unit - II

Insolvency of partner – Rule in garner Vs Murray – piecemeal distribution-sales of firms

Unit - III

Insurance claims – claims for loss of stock and loss of profits.

Unit - IV

Royalties including sub-lease - Voyage accounts

Unit - V

Insolvency Accounts – Statement of affairs and deficiency accounts – Insolvency of individuals and partnership

NOTE: Distribution of marks for theory and problems shall be 20% and 80%

Books for Reference:

1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
3.2. DATABASE MANAGEMENT SYSTEM

Objective
To acquaint practical knowledge about creating and manipulating data in database

Unit - I

Unit - II

Unit - III

Unit - IV

Unit - V

Books for Reference:
3.3. PROGRAMMING WITH C++

Objective
To make the students understand the OOPS concept and various syntaxes used in C++

Unit - I

Unit - II
Introduction to the Basic concepts of C++ language – Tokens, Keywords, Identifiers, Data types, variables, manipulators – Expression and control structures – Functions: main functions – functions prototyping – Call by Reference – Function overloading – friend and inline functions

Unit - III
Classes and object – Constructors and Destructors – Operator overloading – Type conversions

Unit - IV

Unit - V

Books for Reference:
3.4. MANAGERIAL ECONOMICS

Objective
To make the student to understand how the business organizations work by applying economic principles in their business management.

Unit - I


Unit - II

Demand Analysis – Meaning, Determinants of demand, Law of Demand, Elasticity of demand – price, income and Cross demand. Demand estimation and Demand Forecasting.

Unit - III


Unit - IV


Unit - V

Price Theory – Perfect Competition, monopoly, monopolistic, monopsony, duopoly, duopsony, Oligopoly

Books for Reference:
1. Shankaran : Business Economics
2. Maheswari and Varshney : Managerial Economics
3. V.G.Mankar : Business Economics
4. P.L.Metha : Managerial Economics
5. D.Gopalakrishnan : Managerial Economics
Computer Practicals: II - C++ & VB (Visual Basic)

III Semester

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 accession the file.
Skill Based Subject-1: **3.5. MARKETING MANAGEMENT**

**Objective**
To make the students understand about the ‘Product Mix’ and other marketing concepts

**Unit - I**

**Unit - II**

**Unit - III**

**Unit - IV**
Channel decision – role of distribution channel – classification of channel and intermediaries – changes in channel of distribution – intensive, extensive and selection distribution – factors governing choice of channel – selection of channel for new product or new company.

**Unit - V**
Promotional decision – promotional mix – advertising – meaning and role of advertising – management of advertising – personal selling – importance – status of personal selling in India – management of sales force – sales promotion – sales promotion objective – major decision in sales promotion at dealers and at customers level.

**Books for Reference:**
01. Marketing management - C.B. Mamoria and Sathish mamoria
02. Principles and practice of marketing in India - C.M. Mamoria and R.L. Joshi
03. An introduction to marketing - D. Amarchand and B. Varadharajan
04. Marketing – A Management Introduction - J.C. Gandhi
05. Marketing Management – analysis, planning - Philip Kotler and control
4.1. CORPORATE ACCOUNTING

Objective
To gain practical knowledge in the company accounts

Unit - I

Unit - II
Redemption of preference shares and debentures – acquisition of business – profits prior to corporation

Unit - III
Preparation and presentation of final accounts of joint stock companies as per company law requirements – Determination of managerial remuneration

Unit - IV
Reduction and reorganization of share capital – Amalgamation, absorption and re-construction (excluding inter company holdings).

Unit - V
Valuation of shares and goodwill – liquidation of companies

NOTE : Distribution of marks for theory and problems shall be 20 % & 80 % Respectively.

Books for Reference:
1. Shukla & Grewal: Advanced Accounting, (S Chand, N.Delhi, 2000)
2. Gupta, R.L & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
4.2. NETWORKING MANAGEMENT

Objectives
The paper aims to combine the fundamental concepts of data communications

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

Unit - II

Unit - III

Unit - IV

Unit - V

Books for Reference:
4.3. SOFTWARE DEVELOPMENT IN VB (Visual Basic)

Objective
To enable students to create a software package using VB

Unit - I


Unit - II


Unit - III


Unit - IV


Unit - V


Books for Reference:

1. Mohammed Azam, Programming with Visual Basic 6.0.– IKAS publishing house (P) Ltd.
Computer Practicals : II - VB (Visual Basic)

IV Semester

VB (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 database 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.
4.4. BANKING THEORY

Objective
To develop the knowledge in the field of banking.

Unit - I

Origin of Banks – Definition of Banking – Classification of Banks – Banking System: Unit Banking – Branch Banking Universal Banking & Banking Markets – Functions of Modern Commercial Banks – Balance Sheet of a Commercial Bank – Credit creation by Commercial Banks.

Unit - II


Unit - III

Central Banks – Functions – Credit Control Measures – Quantitative and selective credit control measures – Role of RBI in regulating and controlling banks.

Unit - IV


Unit - V

State Bank of India – its special place in the banking scene – Commercial Banks and rural financing – Regional Rural Banks – place of Co-operative banks in the Indian Banking scene. Development Banking – IDBI – ICICI.

Books for Reference:

1. Banking of India - Panandigar .S.J.
2. A Text Book of Banking - Radhasamy M & Vasudevan S.V.
3. A Text Book on Banking - Maheswari . S. N.
5. Banking and Financial Systems - Santhanam.B.
4.5. PRINCIPLES OF MANAGEMENT

Objective
To make the students to understand the elements of effective management.

Unit - I

Unit - II

Unit - III

Unit - IV

Unit - V

Books for Reference:

01. Principles of Management - Koontz and O’Donald
02. Business Management - Dinkar - Pagare
03. The Principles of Management - Rustom S. Davan
04. Business Organization and Management - Y.K. Bhushan
05. Business Management - Chatterjee
Skill Based Subject-2 : **4.6. E-BUSINESS**

**Objective**
The paper imparts understanding of the concepts and various application issues of e-business like Internet infrastructure, security over internet, payment systems and various online strategies for e-business.

**Unit - I**

**Unit - II**
Intranet, Composition of Intranet, Business Applications on Intranet, Extranets Electronic Data Interchange, Components of Electronic Data Interchange, Electronic Data Interchange Communication Process

**Unit - III**

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

**Unit - V**

**Books for Reference:**

5.1. SOFTWARE ENGINEERING

Objectives
To acquaint the students with the software project management concepts, techniques and issues related to implementation.

Unit - I

Unit - II
Software Project Planning and Scheduling: Software Requirement, Software Requirements, Specification, Requirements Validation, Software Design Principles, Software Project. Estimation: Size Oriented, Function Oriented, Software Metrics, Software Cost Estimation,

Unit - III
COCOMO Model, Project Scheduling, Software Staff & Personnel Planning, Rayleigh Curve, Software Team Organization & Control Structure. Project Monitoring & Control Techniques

Unit - IV

Unit - V
Risk Management: Software Risks, Reactive and Pro-active Risk Strategies, Risk Identification, Risk Projection, Risk Mitigation, Risk Monitoring and Management

Books for Reference:
5.2. MANAGEMENT ACCOUNTING

Objective
To develop the understanding of accounting tools and information and their uses in Decision making

Unit - I

Introduction-Management Accounting-Need and importance-Meaning Definition-Objectives and Scope, its distinction between Financial and Cost accounting-Advantages and limitations of Management accounting management - Accountant-Role-Essential qualities

Unit - II

Financial Statement Analysis-Interpretation and criticism of financial statements-Trend percentages-Inter firm Comparison-Necessity and limitations.

Unit - III

Ratio Analysis-Meaning, advantages, limitations, Balance sheet ratios, Profit & Loss A/c Ratios, Liquidity, Solvency ratios, Overall Performance ratios (Advanced Problems)

Unit - IV


Unit - V

Marginal Costing-As a tool of decision making, Fixed and variable cost, contribution, Break even analysis, Profit Volume Ratio, Limiting factor, Marginal costing and important management decision (Problems on decision making only).

Note: Problems : Theory 80:20

Books for Reference:
1. R. N. Anthony / G. A. Walsh : Management Accounting
2. M. Y. Khan. K. P. Jain : Management Accounting
3. I. M. Pandy : Management Accounting
4. J. Betty : Management Accounting
5. Sr. K. Paul : Management Accounting
6. Dr. Jawharlal : Management Accounting
7. Manmohan Goyal : Management Accounting
8. S. N. Maheshwari : Principles of Management Accounting
9. Ravi M. Kishore : Financial Management (Taxmann, New Delhi)
10. R. K. Sharma and Shashi K. Gupta : Management Accounting
5.3. TECHNOLOGY MANAGEMENT

Objectives
This course is designed to help students to understand the importance of managing technology, innovation and change at the firm’s level and also at the national level.

Unit - I

Unit - II

Unit - III

Unit - IV
Creative and Lateral Thinking Management: Creative Thinking, Problem Solving, Managing Lateral Thinking.

Books for Reference:
5.4. PRINCIPLES OF WEB DESIGNING

Objective
To impart the conceptual knowledge in creating a web page

Unit - I


Unit - II


Unit - III

Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

Unit - IV

CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

Unit - V


Books for Reference:
2. PERL & CGI by Elizabeth Castro (Pearson Education)
Computer Practicals – III : Web Designing & Java

V Semester

INTERNET AND WEB DESIGN

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.


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 Tags.

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.

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Skill Based Subject-3: 5.5. BRAND MANAGEMENT

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

Unit - I

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

Unit - III

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

Books for Reference:
6.1. MANAGEMENT INFORMATION SYSTEM

Objectives
The objective of this paper is to expose the students to the managerial issues relating to information systems and help them identify and evaluate various options in this regard.

Unit - I


Unit - II


Unit - III


Unit - IV


Unit - V

Research Project:
Each student will write a research paper on a specific Information System related issue of their choice. This paper may include the following:
- Historic Development
- Examination of Current Issues
- Exploration of the Actual or Expected Impact on Employees, Industry or Government,
  Presentation of available Alternatives if Applicable
- References

Books for Reference:
6.2. JAVA PROGRAMMING

Objective
To enhance the students the knowledge about the operators and syntaxes used in Java

Unit - I

Internet – Overview –Internet Protocols – Internet address – Internet access – Applications – Future of Internet and intranet related Applications. – Basic concepts of OOP – benefits of OOP – Object Oriented applications of OOP – Data types, variables and arrays – Programs with input, numeric input – type conversion and casting.

Unit - II

Operators – Arithmetic operators – Bitwise operators – Relational operators – Relational operators – Boolean operators – Logical operators – Assignment operators? Operators - Control statement – Selection statements – if, switch, iteration statements – while, do while, for, nested loops – jump statements, break, continue, return statements.

Unit - III


Unit - IV


Unit - V


Books for Reference:
1. Internet and Intranet Engineering – Daniel Minoli – Tata McGraw Hill, 1999
Computer Practicals – III : Web Designing & Java

VI SEMESTER

JAVA SCRIPT

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+x2/2! +x3/3! +…+xn/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.

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Skill Based Subject-4: **6.3. SUPPLY CHAIN MANAGEMENT**

**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**

**Unit - III**

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

**Unit - V**

**Books for Reference:**

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<table>
<thead>
<tr>
<th>List of Elective Papers (Colleges can choose any one of the paper as electives)</th>
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<tbody>
<tr>
<td><strong>Elective – I</strong></td>
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<tr>
<td>A</td>
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<td>B</td>
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<td>C</td>
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**Elective – I  A  COST ACCOUNTING**

**Objective**
To provide adequate knowledge on Cost Accounting Practice

**Unit - I**
Overview of basic concepts in Cost Accounting - Element of Cost : Material, Labour and Overheads.- Material : Purchase procedure, storage and Inventory control, Landed cost of Material receipts. Methods of Pricing- issues, Methods of Inventory control - Labour : Classification of Labour, Principles and Methods of Remuneration, Accounting of Labour cost, Job evaluation and Merit rating.-

**Unit - II**
Overheads: Meaning, classification, allocation, apportionment and absorption, Accounting of overheads.

**Unit - III**
Methods of Costing Job costing, Batch costing, Unit costing, Contract Costing.

**Unit - IV**
Process Costing, Costing of by-products and joint products.

**Unit - V**
Standard Costing – Analysis of Variance - Cost Book Keeping and Reconciliation between Cost and Financial Accounts

**Note:** Problems : Theory 80:20

**Books for Reference:**

3. S. P. Iyengar: Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi
Elective – I  B  BUSINESS  FINANCE

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


Unit – II


Unit – III


Unit – IV


Unit – V


Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
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


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 – Subsidized 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
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu
Objective
To acquaint knowledge about the budgetary controls used in the corporate

Unit - I

Unit - II
Sources of Long term funds: Equity shares, Preference shares, Debentures, Public deposits, factors affecting long term funds requirements.

Unit - III

Unit - IV
Working Capital: Concepts, factors affecting working capital requirements, Determining working capital requirements, Sources of working capital.

Unit - V
Management of Retained Earnings: Retained earnings & Dividend Policy, Consideration in dividend policy, Forms of Dividends, Dividend Theories, Bonus Shares, EVA, MVA and CAPM

Books for Reference:
2. Khan and Jain, Financial Management.
6. Prasanna Chandra, Financial Management
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 these agencies and the key role played by them in Corporate Financing.

Unit – I


Unit – II


Unit – III


Unit – IV


Unit – V


Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
7. Financial Management Theory and Practice - Prasanna Chandra
Objective
The objective of this course is to impart knowledge to students regarding the theory and practice of Security Analysis and Investment Decision Making Process, including Portfolio Management.

Unit - I
Investment Choices and Alternatives; Forms of Investment; Investment in Financial Assets; Money market and Capital Market Investment Instruments; Investment Objectives; Investment-Return and Risk;

Unit - II
Investment Market; Primary and Secondary Markets; New Issue Market; Listing of Securities; Operations of India Stock Market; Cost of Investing in Securities; Mechanics of Investing; markets and Brokers; Regulation and Control over investment market; Role and Guidelines of SEBI;

Unit - III
Fundamental Analysis; Valuation Theories of Fixed and Variable Income Securities Risk Analysis in Investment Decision; Systematic and Unsystematic Risk;

Unit - IV
Stock Market Analysis- Technical Approach; Efficient Market Theory; Weak and Semi-strong form of Efficient Market; Investment decision making under Efficient market Hypothesis

Unit - V
Introduction to Portfolio Management – An Optimum portfolio Selection Problem, Markowitz Portfolio Theory, Sharpe: Single Index Model; Capital Asset Pricing Model

Books for Reference:
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


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:

2. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers
Elective – III B  BANKING LAW & PRACTICES

Subject Description: This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

Goals: To enlighten the students’ knowledge on Banking Regulation Acts.

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

Unit - I


Unit – II


Unit – III

Cheque – features essentials of valid cheque – crossing – making and endorsement – payment of cheques statutory protection duties to paying banker and collective banker - refusal of payment cheques Duties holder & holder id due course.

Unit – IV

Loan and advances by commercial bank lending policies of commercial bank - Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit – V

Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill Traveling cheque, credit card, Teller system.

Books for Reference:
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice
Elective – III C PROJECT WORK

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 were in weekly work carried out has to be written. A 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:

<table>
<thead>
<tr>
<th>Review</th>
<th>Marks</th>
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<tbody>
<tr>
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<tr>
<td>Second Review</td>
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<td><strong>Total</strong></td>
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3) End Semester Examination:
The evaluation for the end semester examination should be as per the norms given below:

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<thead>
<tr>
<th>Examiner</th>
<th>Marks</th>
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<tbody>
<tr>
<td>External Examiner</td>
<td>25</td>
</tr>
<tr>
<td>Internal Examiner</td>
<td>25</td>
</tr>
<tr>
<td>Viva-Voce Examination</td>
<td>25</td>
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</tbody>
</table>

Total: 75 Marks

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