

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**

Part	Study Components	Course Title	Ins. Hrs/ week	Examinations				
				Dur.Hr	CIA	Marks	Total	Credits
<b>SEMESTER – I</b>								
I	Language-I		6	3	25	75	100	4
II	English-I		6	3	25	75	100	4
III	Core I – Principles of Accounting		4	3	25	75	100	4
III	Core II – Information Technology		4	3	25	75	100	4
III	Allied Paper I : Business Mathematics		4	3	25	75	100	4
III	Core IV -Computer Applications: MS Office :Practical-I		4	3	-	-	-	-
IV	Environmental Studies #		2	3	-	50	50	2
<b>SEMESTER – II</b>								
I	Language-II		6	3	25	75	100	4
II	English-II		6	3	25	75	100	4
III	Core III – Financial Accounting		7	3	25	75	100	4
III	Core IV – Computer Applications : Tally -Practical-I		4	3	40	60	100	4
III	Allied Paper II : Business Statistics		5	3	25	75	100	4
IV	Value Education – Human Rights #		2	3	-	50	50	2
<b>SEMESTER – III</b>								
III	Core V– Higher Financial Accounting		5	3	25	75	100	4
III	Core VI – Data Base Management System		5	3	25	75	100	4
III	Core VII – Programming with C++		6	3	25	75	100	4
III	Allied : III - Managerial Economics		5	3	25	75	100	4
III	Core XI : Computer Applications : C++ -Practical II		4	3	-	-	-	-
IV	Skill based Subject-1 : Marketing Management		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
<b>SEMESTER – IV</b>								
III	Core VIII– Corporate Accountings		6	3	25	75	100	4
III	Core IX – Networking Management		4	3	20	55	75	3
III	Core X – Software Development in VB		4	3	25	75	100	4
III	Core XI–Computer Applications: Visual Basic -Practical II		4	3	40	60	100	4
III	Core XII- Banking Theory		3	3	20	55	75	3
III	Allied : IV - Principles of Management		4	3	25	75	100	4
IV	Skill based Subject-2 :: E-Business		3	3	20	55	75	3
IV	Tamil/Advanced Tamil (OR) Non-major elective -II :General Awareness #		2	3	50		50	2

<b>SEMESTER – V</b>							
III	Core XIII – Software Engineering	6	3	25	75	100	4
III	Core XIV – Management Accounting	4	3	25	75	100	4
III	Core XV– Technology Management	5	3	25	75	100	4
III	Core XVI – Principles of Web Designing	4	3	25	75	100	4
III	Core XIX: Computer: Web Designing - Practical-III	4	3	-	-	-	-
III	Elective –I :	4	3	25	75	100	4
IV	Skill based Subject- 3 : Brand Management	3	3	20	55	75	3
<b>SEMESTER – VI</b>							
III	Core XVII – Management Information System	6	3	25	75	100	4
III	Core XVIII - Java Programming	5	3	25	75	100	4
III	Core XIX - Computer : Java Script - Practical –III	4	3	40	60	100	4
III	Elective –II :	6	3	25	75	100	4
III	Elective –III :	6	3	25	75	100	4
IV	Skill based Subject- 4 : Supply Chain Management	3	3	20	55	75	3
V	Extension Activities @	-	-	-	-	50	2
<b>Total</b>						<b>3500</b>	<b>140</b>

\$ 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.

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

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## **1.1.PRINCIPLES OF ACCOUNTING**

### **Objectives**

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

### **Unit - I**

Fundamentals of Book-keeping – Accounting Concepts and Conventions - Journal – Ledger – Subsidiary books – Trail balance – Preparation of bank reconciliation statement – Errors and their rectification.

### **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
2. R.L.Gupta and M.Radhaswamy, Advanced Accountancy, Sultan Chand.
3. P.C.Tulsian, Financial Accounting, Tata McGraw Hill Publications.
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**

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.

### **Books for Reference:**

1. Garroll W. Frenzel Johne. Frenzel, Management of Information Technology, Thomson Course Technology, Boston, 2004.
2. Henry C. Lucas. Jr, Information Technology – Strategic Decision Making for Managers, John Wiley & Sons (Asia) Pvt. Ltd., Singapore, 2005.

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

### **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 4 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.
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 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)
4. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)
5. P.C.Tulsian, Financial Accounting, Tata McGraw Hill Publications.

## 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**

Measures 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
2. Fundamentals of Statistics - S. C. Gupta and V. K. Kapoor.
3. Statistics (Theory Methods and Applications) - Sancheti and Kapoor.
4. Quantitative 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 & Radhawsamy, M: Advanced Accounting, (S. Chand, N.Delhi, 2002)
3. Arulanandam & Raman: Advanced Accounting, (Himalaya Publ., N.Delhi, 1999)
4. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)

### **3.2. DATABASE MANAGEMENT SYSTEM**

#### **Objective**

To acquaint practical knowledge about creating and manipulating data in database

#### **Unit - I**

An overview of Database Management – Introduction – Definition of Database System – Data Independence – Relational Systems-Database System Architecture –Three Levels of the Architecture – Database Administrator – Client Server Architecture – Distributed Processing.

#### **Unit - II**

An Introduction To Relational Database – Introduction – Relational Model – Relations And Relvars – Optimization – Transactions – An Introduction to SQL – Domains, Relations and Base Relvars.

#### **Unit - III**

Relational Algebra – Introduction – Syntax – Semantics – Examples – Additional Operators – Relational Calculus – Introduction – Tuple Calculus – Example –Calculus Vs Algebra-Domain Calculus – SQL Specialties

#### **Unit - IV**

Database Design – Functional Dependencies – Introduction – Basic Definitions – Normalization – First, Second, Third Normal Forms – BOYCE/CODD Normal Form.

#### **Unit - V**

Transaction Management – Recovery – Introduction – Transaction-Transaction Recovery – System Recovery – Media Recovery – Concurrency – Three Concurrency Problem – Locking – Deadlock – Serializability.

#### **Books for Reference:**

1. An Introduction to Database Systems – C.J.Date – Addison – Wesley Publications – Seventh Edition 2000.

### 3.3. PROGRAMMING WITH C++

#### **Objective**

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

#### **Unit - I**

Object oriented programming: Software Evolution – OOP paradigm – Concepts, benefits, Object Oriented Languages and Applications.

#### **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**

Inheritance – Single Inheritance – Multiple Inheritance – Hierarchical, Hybrid Inheritance – polymorphism – pointers – virtual functions – console I/O operations.

#### **Unit - V**

Files – Classes for file stream Operations – opening, closing and processing files – End of file Detection – File pointers – Updating a file – Error Handling during file Operations – Command line Arguments – Templates – Exception Handling.

#### **Books for Reference:**

1. “OBJECT ORIENTED PROGRAMMING WITH C++ - E.BALAGURUSAMY Tata McGraw Hill Publishers Ltd., New Delhi, 1995.
2. “Object oriented Programming in C++” – Robert Lafore, Galgotia, 1994
3. “C++ -The Complete Reference: Herbert Schildt,3rd Edition, Tata McGraw Hill, Pub-Ltd,1999.
4. “Let us C++” – Yeswant Kanetkar – BPB Publications, 1999
4. Programming with C++ - John R.Hubbard – Schaum’s outline series, 1996.

### **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**

Business Economics – meaning and definition, nature and scope – Economics theory – divisions – Goal of a firm

#### **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**

Product Function - Meaning and definition. Elasticity of substitution and Production. Types of costs of Production – long run and short run costs.

#### **Unit - IV**

Markets – Forms of Market – Characteristics, Pricing – Methods – Objectives of Pricing policies – Practices – Government intervention in Market.

#### **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 understands about the 'Product Mix' and other marketing concepts

### **Unit - I**

Evaluation of marketing –Modern views on marketing –concepts- product concept –selling concepts-marketing concept-societal concepts- market planning process- marketing objective-marketing strategy-functions of marketing management

### **Unit - II**

Product decision –product meaning and role – product mix decision – production positioning-branding and packaging –product life cycle – marketing strategies for introduction –growth ,maturity and declining stages –new product development process –meaning of new product – need for developing a new product –various stages in new product development process.

### **Unit - III**

Pricing decision – meaning and role of pricing – pricing objectives – pricing method – product line pricing – pricing strategy for different stages in the life cycle of a product – skimming pricing strategy – penetration pricing strategy merits and demerits

### **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 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**

Books of Accounts and statutory books – issue of shares and debentures – forfeiture and re-issue of share – surrender of share – right issue – under writing.

### **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. Jain & Narang: Advanced Accounting, (Kalyani Publ., N.Delhi, 2005)
5. Hanif & Mukherjee : Corporate Accounting, (Tata McGraw-Hill,New Delhi,2006)
6. Maheshwari & Maheshwari: Advanced Accountancy, (Vikash Publ., N.Delhi, 2000)
7. Basu & Das: Practice in Accountancy, (Rabindra Library, Kolkata, 2003)

## **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**

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

### **Unit - III**

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

### **Unit - IV**

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

### **Unit - V**

Network Management: Design of Business Networks, Network Management, and Network, Security.

### **Books for Reference:**

1. Jerry, FitzGerald and Alan, Dennis (2002). Business Data Communications & Networking. John Wiley & Sons.
2. Tanenbaum, A. S. (2004). Computer Networks. Pearson Education.
3. David A Stamper (2003). Business Data Communications. Addison Wesley.

### 4.3. SOFTWARE DEVELOPMENT IN VB (Visual Basic)

#### **Objective**

To enable students to create a software package using VB

#### **Unit - I**

Introduction to Visual Basic: Integrated Development Environment (IDE) features – VB editor – customizing the IDE – Anatomy of a form – working with form properties – Introducing form events & form methods.

#### **Unit - II**

Variables in Visual Basic: Declaring Variables – Data types – Null Value, Error Value, Empty Value – The Scope of a variable – Module Level Variables – Constants – Creating your own Constants – Scope of a Constant – Converting Data Types – Arrays – Declaring Arrays – Fixed Size Arrays – Dynamic Arrays – Preserve Keyword – RDMIM. Writing code in Visual Basic: The Anatomy of a Procedure – Subroutine and functions – Language Constructs : For.. Next, The While Loop, Select case;; End Select, Exit statement, With Structure.

#### **Unit - III**

Selecting & Using controls : Introducing to Standard controls – command buttons – Text boxes – Labels – Option buttons – Check boxes – Frame controls – List boxes – Combo Boxes – Image objects – Picture boxes – Timer – Scroll bars – File System Controls (Drive, Dirlist, File List Boxes).

#### **Unit - IV**

Introduction to Built-in ActiveX Control: Tool bar – The Treeview control – The Listview control – the imagelist control – Common Dialog Control – StatusBar Control – Rich Textbook Control – Menu Editor.

#### **Unit - V**

DDE Properties – DDE Events – DDE Methods – OLE Properties – ActiveX Control Creation and Usage and ActiveX DLL Creation and Usage – Data Base Access – Data Control – Field Control – Data Grid Record set using SQL to manipulate Data – Open Data base Connectivity (ODBC).

#### **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 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.

## **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**

Recent Trends in Indian Banking – Automated Teller Machines – Merchant Banking – Mutual Fund – Factoring Service – Customer Service – Credit Card – E-Banking. Privatization of Commercial Banks – Place of Private Sector Banks in India.

### **Unit - III**

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

### **Unit - IV**

Indian Money market – Organized and Unorganized Part – Deficiencies of the Indian Money Market – Comparison with British and American Money Market.

### **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.
4. Indian Banking - Natarajan.S. & Parameswaran.R.
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**

Definition of Management – Management and Administration – Nature and Scope of Management - Functions of Management - Contribution of F.W. Taylor – Henry Fayol – Mary Parker Follet – Mc Gregor and Peter F. Drucker.

### **Unit - II**

Planning – Meaning – Nature and Importance of Planning – Planning promises – Methods and Types of plans – Decision Making.

### **Unit - III**

Organization – Meaning, Nature and Importance – Process of Organization – Principles of Sound Organization – Organization Structure – Span of Control – Organization Chart - Departmentation – Delegation and Decentralization – Authority relationship Line, Functional and Staff.

### **Unit - IV**

Motivation – Need – Determinants of behavior – Maslow's Theory of Motivation – Motivation Theories in Management – X, Y and Z theories – Leadership styles – MBO – Management by Exception.

### **Unit - V**

Communication in Management – Co-Ordination – Need and Techniques – Control – Nature and process of Control – Techniques of Control.

### **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**

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

### **Unit - II**

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

### **Unit - III**

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

### **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**

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

### **Books for Reference:**

1. Whitley, David (2000). e-Commerce Strategy, Technologies and Applications. Tata McGraw Hill.
2. Schneider Gary P. and Perry, James T (1st Edition 2000). Electronic Commerce. Thomson Learning.
3. Bajaj, Kamlesh K and Nag, Debjani (1st Edition 1999). E-Commerce: The Cutting Edge of Business. Tata McGraw Hill, Publishing Company Ltd., New Delhi.

## **5.1. SOFTWARE ENGINEERING**

### **Objectives**

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

### **Unit - I**

Software Product and Process: Software Characteristics & Applications, Software Process, Software Process Models; Linear Sequential Model, Prototyping Model, RAD Model, Evolutionary Software Process Models, Software Development Process.

### **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**

Software Quality Assurance & Configuration Management: Software Quality, Software Quality Assurances, Software Testing, Formal Technical Reviews, ISO Software Quality, Standards, Software Configuration Management, SCM Process, Configuration Audit.

### **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:**

1. Roger. S. Pressman (2001). Software Engineering: A Practioner's Approach. McGraw Hill, New Delhi, Fifth Edition.
2. Aggarwal, K.K.& Singh, Yogesh (2005). Software Engineering. New Age International.
3. Walker Royce (2001). Software Project Management: A Unified Framework. Pearson Education Asia, Singapore, First Edition.

## **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**

Fund flow statement and cash flow statement-advantages of fund flow statement, distinction between Fund flow and Cash flow statement.

### **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. Pandey : 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**

Technology Management : Understanding Technology and its Relationship with Wealth of Nations and Firms Specific Knowledge; Technology Life Cycles, Technology Acquisition and Absorption; Technology Exports / Joint venture Abroad. Technological Forecasting and Perspective Planning in Business Enterprises. Global Trends in Technology Management.

#### **Unit - II**

Change Management: Understanding the Nature, Importance, Forces, Types of Change; Diagnosing Organizational Capability to Change-strategy, Structure, Systems and People; Personal Imperatives for Change, Building Culture for Change. Change Imperatives of New Technologies. Managing Transformations.

#### **Unit - III**

Innovations Management: Invention vs. Innovation; Innovation Strategies, Models; Concurrent

#### **Unit - IV**

Engineering; Process Innovation. Economics of Innovation. Innovation Management.

#### **Unit - V**

Creative and Lateral Thinking Management: Creative Thinking, Problem Solving, Managing Lateral Thinking.

#### **Books for Reference:**

1. Azad, R. R.(2000). Technology Transfer & Joint Ventures Abroad. Deep & Deep Publications,India.
2. Tushman, M.L. & Lawrence, P.R. (1997). Managing Strategic Innovation & Change. Oxford University Press, USA, New York.
3. Jones T. (2003). Innovating at the Edge: How Organizations Evolve and Embed
4. Innovation Capability. Butterworth Heinemann, U. K.

## **5.4. PRINCIPLES OF WEB DESIGNING**

### **Objective**

To impart the conceptual knowledge in creating a web page

### **Unit - I**

HTML & Graphics: HTML 4.0 Tag Reference, Global Attributes, Event Handlers, Document Structure Tags, Formatting Tags, List Tags, Hyperlinks, Image & Image map, Table Tags, Form Tags, Frame Tags, Executable Content Tags. Image Maps, Advanced Graphics, Tables, Frames, forms & Style Sheets.

### **Unit - II**

XML: Introduction to XML, Problems with HTML & SGML. Types of XML Markup. Document Type Definitions, Linking, Using Style Sheets with XML, XML Summary

### **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**

Java Script.-Web Database Tools, ORACLE & MS-ACCESS, Database tools, PHP, Server Side includes. Visual Basic, Scripting Edition & Active Server Pages

### **Books for Reference:**

1. Using HTML 4, XML & JAVA by Eric Ladd & Jim O'Donnell (Platinum Edition) (PHI)
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.
  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 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**

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

#### **Books for Reference:**

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

## **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**

Meaning and Role of Information Systems Types of Information Systems: Operations Support Systems, Management Support Systems, Expert Systems, and Knowledge Management Systems.

### **Unit - II**

Information Systems for Strategic Management: Competitive Strategy Concepts, Strategic Role of Information Systems. Integrating Information Systems with Business Strategy, Value Chain Analysis, and Strategic Information Systems Framework

### **Unit - III**

Planning for Information Systems: Identification of Applications, Business Planning Systems and Critical Success Factors, Method of Identifying Applications, Risks in Information Systems Resource Requirements for Information Systems: Hardware and Capacity Planning, Software Needs, Procurement Options – Make or Buy decisions, Outsourcing as an Option.

### **Unit - IV**

Emerging Concepts and Issues in Information Systems: Supply Chain Management, Customer Relationship Management, ERP. Introduction to Data Warehousing, Data Mining and its Applications, Emerging Concepts in Information System Design and Application

### **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:**

1. Kenneth, Laudon & Jane Laudon (2005). MIS: Managing the Digital Firm. Pearson Education.
2. James, A. O'Brien (2005). Introduction to Information Systems. Tata McGraw Hill.
3. Turban, E., McLean, E. and Wetherbe, J. (2001). Information Technology for Management: Making Connections for Strategic Advantage. John Wiley and Sons.
4. Jawadekar, W. S. (2004). Management Information Systems. Tata McGraw Hill.



## **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**

Class fundamentals – Declaring Objects – Assigning Object Reference Variables – Introducing methods – Constructors – The this keyword – Garbage collection – The finalize () method. Overloading Methods – Objects as Parameters – Arguments Passing – Returning Objects – Recursion – Access Control – Static – Final – Arrays – Nested and Inner Classes – String Class – Command Line Arguments.

### **Unit - IV**

Inheritance Basics – Using Super – Creating a Multilevel Hierarchy – When Constructors are called – Method Overriding – Dynamic Method Dispatch – Using Abstract Classes – Using final with Inheritance – The Object Class.

Packages – Access Protection – Importing Packages – Interfaces.

### **Unit - V**

AWT classes – Windows fundamentals – Working with Frame windows – Working with graphics – Paint Mode – Fonts – Text and Graphics – AWT Controls – Labels – Buttons – Menus – Handling Events by Extending AWT Components.

Applet fundamentals – Applet Class – Understanding HTML Applet Tag.

### **Books for Reference:**

1. Internet and Intranet Engineering – Daniel Minoli – Tata McGraw Hill, 1999
2. Java – The complete Reference, Patrick Naughton & Herbert Schildt, Tata McGraw Hill.
3. Programming with Java – John R Hubbard – Schuam’s Outline Series

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## 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  $x+x^2/2! +x^3/3! +\dots+x^n/n!$
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.

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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**

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

### **Books for Reference:**

1. Rushton, A., Oxley, J & Croucher, P (2nd Edition, 2000). Handbook of Logistics and Distribution Management. Kogan Page.
  2. Simchi-Levi, David, Kamisnsky, Philip, and Simchi-Levi, Edith. (2nd Edition, 2004). Designing and Managing the Supply Chain: Concepts, Strategies and Case Studies. Irwin/McGraw Hill 32
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<b>List of Elective Papers</b> (Colleges can choose any one of the paper as electives)		
<b>Elective – I</b>	A	Cost Accounting
	B	Business Finance
	C	Entrepreneurial Development
<b>Elective – II</b>	A	Financial Management
	B	Financial Markets
	C	Investment Management
<b>Elective - III</b>	A	Income Tax and Law Practice
	B	Banking Law & Practice
	C	Project Work

Elective – I	A	<b>COST ACCOUNTING</b>
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### **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:**

1. Ravi Kishor : Advanced Cost Accounting and Cost Systems, Taxmann's Allied Services Pvt. Ltd. New Delhi
2. N.K.Prasad : Principles and Practice of Cost Accounting, Book Syndicate Pvt.Ltd. Calcutta
3. S. P.Iyengar: Cost Accounting Principles and Practice, Sultan Chand & Sons, New Delhi

4. M.N.Arora:Cost Accounting Principles & Practice,Vikas Publishing House Pvt.Ltd. NewDelhi.

Elective – I	B	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

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

### 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:

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

Elective – I	C	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 – 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
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 – II	A	FINANCIAL MANAGEMENT
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### **Objective**

To acquaint knowledge about the budgetary controls used in the corporate

### **Unit - I**

Evolution of financial-management, scope and objectives of financial management. Capital budgeting: Capital Budgeting Process, Project formulation & Project Selection, Introduction to Various Capital Budgeting Techniques; Payback Period Method, Average rate of return, Net Present Value method, IRR, Benefit-Cost Ratio, Capital Rationing.

### **Unit - II**

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

### **Unit - III**

Lease financing: Concept, types. Advantages and disadvantages of leasing.  
Capital Structure: Determinants of Capital Structure, Capital Structure Theories, Cost of Capital, Operating and Financial Leverage.

### **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:**

1. S N Maheshwari, Financial Management Principles and Practice.
2. Khan and Jain, Financial Management.
3. Sharma and Sashi Gupta, Financial Management.
4. I M Pandey, Financial Management.
5. James c Vanhorne, Financial Management.
6. Prasanna Chandra, Financial Management

Elective – II	B	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 these 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 – Securitization of assets – Mechanics of Securitization- Utility of Securitization – Securitization in India,

### Books for Reference:

- |   |                      |
|---|----------------------|
| 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 – II	C	INVESTMENT MANAGEMENT
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### **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:**

1. Alexander, Gordon J. and Sharpe, William F. (1989), “Fundamental of Investments”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).
2. Ballad, V. K, (2005), “Investment Management Security Analysis and Portfolio Management”, 8th Ed, S. Chand, New Delhi.
3. Elton, Edwin, J. and Gruber, Martin, J. (1984), “Modern Portfolio theory and Investment Analysis”, John Wiley, New York.
4. Fischer, Donald, E. and Jordan, Ronald, J. (1995), “Security Analysis and Portfolio Management”, 6th Ed, Pearson Education.
5. Fuller, Russell, J. and Farrell, James, L. (1993), “Modern Investment and Security Analysis”, McGraw Hill, New York.
6. Haugen, Robert, H. (198), “Modern Investment Theory”, Prentice Hall Inc, Englewood Cliffs, New Jersey. (Pearson Education).

Elective – III	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 – III	B	BANKING LAW & PRACTICES
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**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 through knowledge on Indian Banking System and Acts pertaining to it.

### Unit - I

Definition of banker and customer – Relationships between banker and customer – special feature of RBI, Banking regulation Act 1949. RBI credit control Measure – Secrecy of customer Account.

### Unit – II

Opening of account – special types of customer – types of deposit – Bank Pass book – collection of banker – banker lien.

### 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:

1. Sundharam and Varshney, Banking theory Law & Practice, Sultan Chand & Sons., New Delhi.
2. Banking Regulation Act, 1949.
3. Reserve Bank of India, Report on currency and Finance 2003-2004.
4. Basu : Theory and Practice of Development Banking
5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice

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 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:

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

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25 Marks

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**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)

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75 Marks

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