BHARATHIAR UNIVERSITY, COIMBATORE-641 046

B.Com – PA (Professional Accounting)
(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>Exam</th>
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<td>III Core-IV: Computer Applications Practical-I (MS Office)</td>
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<p>| SEMESTER – IV | III Core IX – Advanced Accounting-I | 6 3 25 75 | 100 | 4 |
|               | III Core X – Management Accounting | 6 3 25 75 | 100 | 4 |
|               | III Core XI – Executive Business Communication | 5 3 20 55 | 75 | 4 |
|               | III Core XII – Computer Applications Practical-II (C++) | 4 3 40 60 | 100 | 4 |
|               | III Allied : IV Principles of Management | 4 3 25 75 | 100 | 4 |
|               | IV Skill based Subject- 2 : Company Law | 3 3 20 55 | 75 | 3 |
|               | IV Tamil @ / Advanced Tamil # (or)Non-major elective - II : General Awareness # | 2 3 50 | 50 | 2 |</p>
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<td>III Core XX - Service Tax and VAT</td>
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<td><strong>3500 140</strong></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)

<table>
<thead>
<tr>
<th>Elective – I</th>
<th>A</th>
<th>Financial Management</th>
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<tbody>
<tr>
<td></td>
<td>B</td>
<td>Entrepreneurial Development</td>
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<tr>
<td></td>
<td>C</td>
<td>Micro Finance</td>
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<table>
<thead>
<tr>
<th>Elective – II</th>
<th>A</th>
<th>Business Finance</th>
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<td>B</td>
<td>Brand Management</td>
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<td>C</td>
<td>Supply Chain Management</td>
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<table>
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<tr>
<th>Elective – III</th>
<th>A</th>
<th>Investment Management</th>
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<tr>
<td></td>
<td>B</td>
<td>Financial Markets</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>Project Work &amp; Viva-Voce</td>
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</table>
PRINCIPLES OF ACCOUNTANCY

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

Objective: On successful completion of this course, the student should have understood
- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT – I

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

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

UNIT – IV
Accounting for consignments and Joint ventures

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

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

BOOKS FOR REFERENCE
2. T.S.Grewal – Introduction to Accountancy- S.Chand & Company Ltd.,

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Introduction to Information Technology

Subject Description: To enable the students to have thorough knowledge of computer hardware, software, its components and operating system.

Goals: To provide basic conceptual knowledge about the computer systems and information technology

Objectives:
After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

Unit - I
Hardware and Software: computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

Unit - II
Types of computer systems- Micro, mini, mainframe and super computers, Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers, data processing systems- batch, online and Real time system. Time sharing, multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

Unit - III
Components of computers input, output and storage devices, software: system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

Unit - IV
Operating systems: Dos, windows, UNIX, windows NT, windows98 - E.Commerce. Internet- Extranet-E.mail and its uses-world wide websites-mobile computers.

Unit - V
System analysis and design, computer based information system-Transaction processing office Automation-management information system-decision support systems-expert system

BOOKS FOR REFERENCE
1. Computer and common sense-Roger Hunt and John Shellery
2. Using Micro Computers- Brightman and Dimsdale
4. Introduction to computers-Alexis Leon and Mathews Leon
5. Information technology for management-Henry c.Lucas

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MATHEMATICS FOR BUSINESS

Subject Description: This course aims to expose the students on the Applications of Mathematical Techniques in Business

Goals: To enable the students to apply mathematical knowledge to solve business problems.

Objectives: On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

UNIT – I

UNIT – II

UNIT – III

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

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

Note: Theory questions shall be restricted to Section A of the Question Paper

Books for Reference:

2. Sundaresan and Jayaseelan,”Introduction to Business Mathematics”,Sultan chand Co& Ltd,Newdelhi
COMPUTER APPLICATION – PRACTICALS - I

I - MS WORD

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

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 wordart.
Semester II– Mercantile Law

Objectives:
➢ To test the general comprehension of elements of mercantile law

Unit I
The Indian Contract Act 1872: An overview of sections 1 to 75 covering the general nature of contract, consideration.

Unit II
Other essentials elements of a valid contract.

Unit III
Performance of contract and Breach of contract

Unit IV

Unit V
The Indian Partnership Act 1932: General nature of partnership – Rights and duties of partners- Registration and dissolution firm

BOOKS FOR REFERENCE:

<table>
<thead>
<tr>
<th>Book Name</th>
<th>Author Name</th>
<th>Publisher</th>
<th>Year &amp; Edition</th>
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<tbody>
<tr>
<td>Business Law</td>
<td>R.S.N.Pillai &amp; Bhagavathi</td>
<td>S.Chand</td>
<td>Reprint 2009</td>
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<tr>
<td>Elements of Commercial Law</td>
<td>N.D.Kapoor</td>
<td>S.Chand</td>
<td>Reprint 2008</td>
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<td>Elements of Mercantile Law</td>
<td>N.D.Kapoor</td>
<td>S.Chand</td>
<td>29th revised edition reprint 2008</td>
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</tbody>
</table>
SEMESTER - II

COMPUTER APPLICATION – PRACTICALS - I

II - MS WORD

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 categories. 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.

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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STATISTICS FOR BUSINESS

Allied Paper

Subject: This course introduces the concepts, methods and the application of
Description: Statistical Tools that are essential for commerce, economics and industry
Goal: To enable the students to learn the Statistical methods and their applications in Commerce
Objective: On successful completion of this course the students shall enrich to solve the
Statistical problems in commerce

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

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

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

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

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

Books Recommended:
1. Statistical Methods by S.P. Gupta
2. Business Mathematics and Statistics by P. Navaneetham
3. Statistics by R.S.N. Pillai and V. Bagavathi
5. Applied General Statistics by Frederick E. Croxton and Dudley J. Cowden
SEMESTER – III

Industrial Law

Objectives:

➢ To test working knowledge of business laws and their practical application in commercial situation.

Unit I
Factories Act, 1948

Unit II
Workmens compensation Act, 1923

Unit III
The Payment of Bonus Act, 1965

Unit IV
The Employees Provident Fund and Miscellaneous Provisions Act, 1952

Unit V
The Payment of Gratuity Act, 1972

BOOKS FOR REFERENCE:

<table>
<thead>
<tr>
<th>Book Name</th>
<th>Author Name</th>
<th>Publisher</th>
<th>Year &amp; Edition</th>
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<tbody>
<tr>
<td>A textbook of Mercantile Law</td>
<td>P.P.S. Gonga</td>
<td>S.Chand</td>
<td>2008</td>
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<tr>
<td>Business and Corporate Law</td>
<td>C.C.Bansal</td>
<td>Excel Books</td>
<td>2007</td>
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<td>Mercantile Law</td>
<td>M.C.Kuchhal</td>
<td>Vikas publishing house</td>
<td>6th edition 4th reprint</td>
</tr>
<tr>
<td>Elements of Industrial Law</td>
<td>N.D.Kapoor</td>
<td>Sultan chand &amp; sons</td>
<td>Reprint 2006</td>
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</table>
Semester IV: **Strategic Management**

**Objectives:**
- To develop an understanding of the general and competitive business environment;
- To develop an understanding of strategic management concepts and techniques;
- To be able to solve simple cases.

**Unit I**

**Business Environment:** General Environment – Demographic, Socio-cultural, Macro-economic, Legal/political, Technological and Global Competitive Environment. **Business Policy and Strategic Management:** Meaning and nature; Strategic management imperative; Vision, Mission and Objectives; Strategic levels in organizations.

**Unit II**

**Strategic Analyses:** Situational Analysis – SWOT Analysis, TOWS Matrix, Portfolio Analysis – BCG Matrix. **Strategic Planning:** Meaning, stages, alternatives, strategy formulation.

**Unit III**

**Formulation of Functional Strategy:** Marketing strategy, financial strategy, Production strategy, Logistics strategy, Human resource strategy.

**Unit IV**

**Strategy Implementation and Control:** Organizational structures; establishing strategic business units; Establishing profit centres by business, product or service, market segment or customer; Leadership and behavioral challenges.

**Unit V**

**Reaching Strategic Edge:** Business Process Reengineering, Benchmarking, Total Quality Management, Six Sigma Contemporary Strategic Issues.

**BOOKS FOR REFERENCE:**

<table>
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<th>Book Name</th>
<th>Author Name</th>
<th>Publisher</th>
<th>Year &amp; Edition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Business Policy and Strategic Management</td>
<td>Azhar Kazmi</td>
<td>Tata McGrow Hill Publishing co Ltd</td>
<td>7th reprint 2004</td>
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</table>
COST ACCOUNTING

Objectives: On successful completion of this course, the student should be well versed in the concepts, methods and principles in cost accounting

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

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

Books for Reference:

Managerial Economics

Subject Description : To enable the students to understand various economic strategies in business decision making.

Goals : To make the students to understand the tools the techniques and economic analysis applied in the art of managerial decisions.

Objectives : On successful completion of this course, the student should be well versed in the concepts, tools and principles in the field of Economics and Business Management.

UNIT-I

UNIT-II

UNIT-III
Production Function – Meaning and Definition – Elasticity of Substitution and Production – Type of cost of Production – Long run and Short run cost.

UNIT-IV

UNIT-V
Price Theory – Perfect Competition, Monopoly, Monopolistic competition, Monopsony, Duopoly, Duopsony and Oligopoly.

Books for Reference:
1. R.L.Varshney and K.L.Maheshwari----Managerial Economics----Sulthan Chand and Sons
2. Alak Gosh and Biswanath Gosh----Managerial Economics----Kalyani Publications
3. D.Gopalakrishna----Managerial Economics----Himalaya Publishing House
4. S.Sankaran---- Managerial Economics----Margham Publications
5. M.L.Seth----- Principles of Economics
SEMESTER-III :  Computer Applications Practical-II

ORACLE – SQL

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Name</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>Proprietor</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>Address</td>
<td>Character</td>
<td>25</td>
</tr>
<tr>
<td>Supplier Name</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>No of employees</td>
<td>Number</td>
<td>4</td>
</tr>
<tr>
<td>GP Percent</td>
<td>Number</td>
<td>6 with 2 decimal places</td>
</tr>
</tbody>
</table>

Queries:

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

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee Name</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>Employee Code</td>
<td>Number</td>
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</tr>
<tr>
<td>Address</td>
<td>Character</td>
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<td>Designation</td>
<td>Character</td>
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<tr>
<td>Grade</td>
<td>Character</td>
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<tr>
<td>Date of Join</td>
<td>Date</td>
<td>-</td>
</tr>
<tr>
<td>Salary</td>
<td>Number</td>
<td>10 with 2 decimal places</td>
</tr>
</tbody>
</table>

Queries:

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

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Size</th>
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</thead>
<tbody>
<tr>
<td>Student Name</td>
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<tr>
<td>Gender</td>
<td>Character</td>
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</tr>
<tr>
<td>Roll No</td>
<td>Character</td>
<td>10</td>
</tr>
<tr>
<td>Department Name</td>
<td>Character</td>
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</tr>
<tr>
<td>Address</td>
<td>Character</td>
<td>25</td>
</tr>
<tr>
<td>Percentage</td>
<td>Number</td>
<td>4 with 2 decimal places</td>
</tr>
</tbody>
</table>

Queries:

a) Display the name of the employee whose salary is greater than Rs.10,000.
b) Display the details of employees in ascending order according to Employee Code.
c) Display the total salary of the employees whose grade is "A".
d) Display the details of the employee earning the highest salary.
e) Display the names of the employees who earn more than "Ravi".
Queries:

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

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Product No</td>
<td>Number</td>
<td>6</td>
</tr>
<tr>
<td>Product Name</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>Unit of Measure</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>Quantity</td>
<td>Number</td>
<td>6 with decimal places</td>
</tr>
<tr>
<td>Total Amount</td>
<td>Number</td>
<td>8 with decimal places</td>
</tr>
</tbody>
</table>

Queries:

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

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Employee No</td>
<td>Number</td>
<td>8</td>
</tr>
<tr>
<td>Employee Name</td>
<td>Character</td>
<td>8</td>
</tr>
<tr>
<td>Department</td>
<td>Character</td>
<td>10</td>
</tr>
<tr>
<td>Basic Pay</td>
<td>Number</td>
<td>8 with 2 decimal places</td>
</tr>
<tr>
<td>HRA</td>
<td>Number</td>
<td>6 with 2 decimal places</td>
</tr>
<tr>
<td>DA</td>
<td>Number</td>
<td>6 with 2 decimal places</td>
</tr>
<tr>
<td>PF</td>
<td>Number</td>
<td>6 with 2 decimal places</td>
</tr>
<tr>
<td>Net Pay</td>
<td>Number</td>
<td>8 with 2 decimal places</td>
</tr>
</tbody>
</table>

Queries:

a) Update the records to calculate the net pay.
b) Arrange the records of the employees in ascending order of their net pay.
c) Display the details of the employees whose department is "Sales".
d) Select the details of employees whose HRA>= 1000 and DA<=900.
e) Select the records in descending order.

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Publisher Code</td>
<td>Var Char</td>
<td>5</td>
</tr>
<tr>
<td>Publisher Name</td>
<td>Var Char</td>
<td>10</td>
</tr>
</tbody>
</table>
Publisher city Var Char 12
Publisher State Var Char 10
Title of book Var Char 15
Book Code Var Char 5
Book Price Var Char 5

Queries:

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

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field Size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Account</td>
<td>Var Char</td>
<td>6</td>
</tr>
<tr>
<td>Branch Name</td>
<td>Var Char</td>
<td>15</td>
</tr>
<tr>
<td>Customer Name</td>
<td>Var Char</td>
<td>20</td>
</tr>
<tr>
<td>Balance Amount</td>
<td>Var Char</td>
<td>10</td>
</tr>
<tr>
<td>Loan Number</td>
<td>Var Char</td>
<td>7</td>
</tr>
<tr>
<td>Loan Amount</td>
<td>Var Char</td>
<td>6</td>
</tr>
</tbody>
</table>

Queries:

a) Insert the records into the table.
b) Describe the structure of the table.
c) Display the records of Deposit and Loan.
d) Find the number of loans with amount between 10000 and 50000.
e) List in the alphabetical order the names of all customers who have a loan at the Coimbatore branch.
f) Find the average account balance at the Coimbatore branch.
g) Update deposits to add interest at 5% to the balance.
h) Arrange the records in descending order of the loan amount.
i) Find the total amount of deposit in 'Erode' branch.
SEMESTER – III  
Skill Based Subject-1

Principles of Marketing

Objective
To make the students understand about the ‘Modern Marketing and other marketing concepts

UNIT I
Marketing – Definition of market and marketing- Importance of marketing – Modern Marketing concept- Global Marketing – E-marketing – Tele marketing- Marketing Ethics - Career Opportunities in Marketing

UNIT II

UNIT III
Consumer Behaviour – meaning – Need for studying consumer behaviour- Factors influencing consumer behaviour- Market segmentation – Customer Relations Marketing

UNIT IV

UNIT V

BOOKS FOR REFERENCE
1. Marketing Management    - Rajan Sexena
2. Principles of Marketing - Philip Kotler & Gary Armstrong
3. Marketing Management    - V.S. Ramasamy and Namakumari
5. Marketing               - R.S.N. Pillai & Bagavathi
SEMESTER – IV: ADVANCED ACCOUNTING -I

SUBJECT DESCRIPTION

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

GOALS:

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

OBJECTIVES:

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

UNIT I

Depreciation – Methods - Reserves and provisions.

UNIT II

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

UNIT III


UNIT IV

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

UNIT V

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

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

BOOKS FOR REFERENCE

1. Jain and Narang : Advanced Accounting
2. T.S. Grewal : Advanced Accounting
3. M.C Shukla : Advanced Accounting

-------------------------
MANAGEMENT ACCOUNTING

Subject Description: This course aims to develop an understanding of the conceptual framework of Management Accounting.

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

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

UNIT I

UNIT II

UNIT III

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

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

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

Books for Reference:

SEMESTER - IV

EXECUTIVE BUSINESS COMMUNICATION

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

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

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

Unit - I

Unit - II

Unit – III
Banking Correspondence - Insurance Correspondence - Agency Correspondence.

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

Unit - V

Books for Reference:

4. Madhukar.Rk Business communication
5. Raghunanthan V.S, Santhanam.V Business Communication
SEMESTER – IV

Computer Applications Practical-II

OOPS With C++

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).

2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)

3. Program to calculate Economic Order Quantity (using nesting of member function).

4. Program to print the Employees' payroll statement (using control structures).

5. Program to calculate simple Interest and compound Interest(using nested class).

6. Program to calculate net income of a family(using friend function in two classes).

7. Program to print the book list of library( using array of objects).

8. Program to prepare cost sheet (using inheritance).

9. Program to calculate margin of safety (using multilevel inheritance).

10. Program for bank transaction (using constructor and destructor).

11. Program to calculate increase or decrease in working capital using operator overloading.

12. Program to create the student file and prepare the marks slip by accessing the file.
SEMESTER – IV

PRINCIPLES OF MANAGEMENT

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

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

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

Unit I

Unit II

Unit III

Unit IV

Unit V

Books for Reference:
1. Principles of Management - Koontz and O’Donald
2. Business Management - Dinkar - Pagare
3. The Principles of Management - Rustom S. Davan
5. Business Management - Chatterjee
Skill Based Subject-2

COMPANY LAW

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

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

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

Unit - I

Unit - II

Unit - III

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

Unit - V

Books for Reference:

1. N.D.Kapoor, “Company Law” Sultan Chand & Sons, New Delhi 2005
SEMESTER – V
Advanced Accounting - II

Objectives:
- To have an understanding of the conceptual framework for the preparation and presentation of financial statements;
- To gain working knowledge of the professional standards and application of accounting principles to different practical situations; and
- To gain the ability to solve advanced problems in the case of different entities.

Unit I
Partnership Accounts – division of profits – fixed and fluctuating capital – past adjustments- guarantee of profits – Final accounts of Partnership firms

Unit II
Admission, retirement and death of a partner including treatment of goodwill

Unit III
Dissolution of partnership firms including piecemeal distribution of assets. Amalgamation of partnership firms

Unit IV
Conversion into a company and Sale to a company

Unit V

Books for Reference:
Semester V – Auditing and Assurance -I

Objectives:
➤ To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them in audit and attestation engagements and solving simple case – studies.


Unit II - Auditing engagement – Audit planning, Audit programme, Control of quality of audit work – Delegation and supervision of audit work. Documentation – Audit working papers, Audit files: Permanent and current audit files, Ownership and custody of working papers.

Unit III - Audit evidence – Audit procedures for obtaining evidence, Sources of evidence, Reliability of audit evidence, Methods of obtaining audit evidence – Physical verification, Documentation, Direct confirmation Re – computation, Analytical review techniques, Representation by management. Internal control – Elements of Internal control, Review and documentation, Evaluation of internal control system, internal control questionnaire, internal control check list, Tests of control, Application of concept of materiality and audit risk, Concept of internal audit.

Unit IV - Internal Control and Computerized Environment, Approaches to Auditing in Computerized Environment. Audit Sampling – Types of sampling, Test checking, Techniques of test checks. Analytical review procedures.
Unit V
Analytical review procedures. Audit of payments – General considerations, Wages, Capital Expenditure, Other payments and expenses, Petty cash payments, Bank payments, Bank reconciliation.

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<td>RavinderKumar, Virendar Sharma</td>
<td>Prentice Hall of India</td>
<td>Reprint 2001</td>
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<td>Kalyani Publishers</td>
<td>Reprint 2006</td>
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<td>Principles &amp; Practice of Auditing</td>
<td>V.H.Kishnadwala, N.H. Kishnadwala</td>
<td>S chand &amp;co Ltd</td>
<td>Reprint 2005</td>
</tr>
</tbody>
</table>
Semester V – PRINCIPLES OF AUDITING

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

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

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

Unit – I

Unit – II

Unit – III

Unit – IV

Unit V

Books for Reference:

1. B.N. Tandon, “Practical Auditing” ,S Chand Company Ltd
3. Spicer and Pegler, “Auditing: Khatalia’s Auditing”
   Kamal Gupta, “Auditing “ , Tata Mcgriall Publications
Semester V – Direct Tax-I

Objectives:
➢ To gain the knowledge of the provisions of Income-tax law relating to the topics mentioned in the contents below; and
➢ To gain ability to solve simple problems concerning assesses with the status of “Individual” and covering the areas mentioned in the contents below.

Unit I
Important definitions in the Income –tax Act, 1961 – Basis of charge; Rates of taxes applicable for different types of assesses – Concepts of previous year and assessment year – Residential status and scope of total income; Income deemed to be received / deemed to accrue or arise in India – Incomes which do not form part of total income

Unit II
Income from salary – Income from House Property

Unit III
Income from Business or Profession

Unit IV
Income from Capital Gains – Income from other sources

Unit V
Income of other persons included in assesses total income – Aggregation of income; Set-off or carry forward and set off of losses – Deductions from gross total income – Computation of total income and tax payable; Rebates and relief’s – Provisions concerning advance tax and tax deducted at source – Provisions for filing of return of income.

Books for Reference
2. Dr. HC.Mehrotra, “Income Tax Law and Accounts” Sahithya Bhavan publishers
3. Dr. Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice.
Semester V – Direct Tax-II

Objectives:

➢ To gain the knowledge of the provisions of assessment of various types of persons, Appeals, Provisions and Prosecution, Wealth tax and
➢ To gain ability to solve simple problems concerning assesses with the status of HUF, Firms, Person, Company, Cooperative Societies and covering the areas mentioned in the contents below.

Unit I
Assessment of HUF, Firms.

Unit II
Assessment of AOP and Companies

Unit III
Assessments of cooperative societies, Assessment in special cases, Assessments of Fringe benefits.

Unit IV
Appeals and Provisions, Penalties and Prosecution.

Unit V
Wealth Tax.

Books for References:

Dr.H.C.Mehrotra Income Tax Law and Practice.
Dr.Bhagawathi Prasad, Law & Practice of Income Tax India.
Dinakar Pagare, Law & Practice of Income Tax.
Lal, B.B. Income Tax Law & Practice.
Dr.Vinod K.Singhania, Taxmen’s Direct Taxed Law & Practice.
SEMESTER - V

Skill Based Subject-2

BANKING AND INSURANCE LAW

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

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

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

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

Unit – II

Unit – III

Unit – IV

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

Books for Reference:

SEMESTER - VI
CORPORATE ACCOUNTING

Subject Description: This course aims to enlighten the students on the accounting procedures followed by the Companies.

Goals: To enable the students to be aware on the Corporate Accounting in conformity with the provision of the Companies Act.

Objectives: After the successful completion of the course the student should have a through knowledge on the accounting practice prevailing in the Corporate.

Unit - I
Issue of shares: Par, Premium and Discount - Forfeiture - Reissue – Surrender of Shares – Right Issue - Underwriting

Unit - II

Unit - III
Final Accounts of Companies - Calculation of Managerial Remuneration.

Unit - IV
Valuation of Goodwill and Shares – Need – Methods of valuation of Goodwill and Shares.

Unit - V
Liquidation of Companies - Statement of Affairs -Deficiency a/c.

NOTE Distribution of Marks: Theory - 20% Problems - 80%

Books for Reference:
Semester VI – Auditing and Assurance -II

Objectives:
- To understand objective and concepts of auditing and gain working knowledge of generally accepted auditing procedures and of techniques and skills needed to apply them, in audit and attestation engagements and solving simple case – studies.

Unit I

Audit of receipts – General considerations, Cash sales, Receipts from debtors, Other Receipts.A-30 – Audit of Purchases – Vouching cash and credit purchases, Forward purchases, Purchase returns, Allowance received from suppliers.

Unit II

Audit of Sales - Vouching cash and credit sales, Goods on consignment, Sale on approval basis, Sale under hire- purchase agreement, Returnable containers, various types of allowances given to customers, Sale returns. Audit of Suppliers ledger and the debtor’s ledger – Self balancing and the sectional balancing system, Total or control accounts Confirmatory statements from credit customers and suppliers, Provision for bad and doubtful debts, writing off bad debts

Unit III

Audit of impersonal ledger – Capital expenditure, deferred revenue expenditure and revenue expenditure, Outstanding expenses and income, Repairs and renewals, Distinction between reserve and provisions, Implications of change in the basis of accounting. Audit of assets and liabilities

Unit IV

Company Audit – Audit of shares, Qualifications and Disqualifications of auditors, Appointment of Auditors, Removal of auditors, Powers and duties of auditors, Branch audit, Joint audit, Special audit, Reporting requirements under the companies Act ,1956.Audit Report- Qualifications, Disclaimers, Adverse opinion, Disclosures, Reports and certificates.

Unit V

Special points in audit of different types of undertakings, ie.,Educational institutions, Hotels, Clubs, Hospitals, Hire- purchase and leasing companies (excluding banks, electricity companies, cooperative societies, and insurance companies). Features and basic principles of government audit, Local bodies and not – for – profit organizations, Comptroller and Audit General and its Constitutional role.

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<td>S chand &amp;co Ltd</td>
<td>Reprint 2005</td>
</tr>
</tbody>
</table>
Semester VI – Service Tax and VAT

Objectives:
- To gain knowledge of the provisions of service tax as mentioned below and basic concepts of Value Added Tax (VAT) in India.

Unit I
Service Tax – Concepts and general principles. Charge of service tax and taxable services

Unit II
Valuation of taxable services. Payment of service tax and filing of returns

Unit III
VAT – Concepts and general principles Calculation of VAT Liability including input Tax Credits

Unit IV
Small dealers and Composition Scheme

Unit V
VAT Procedures

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<table>
<thead>
<tr>
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<tbody>
<tr>
<td>VAT</td>
<td>Dr.G.K.Pallai</td>
<td>Jaico Publishing house</td>
<td>2008 3rd edition</td>
</tr>
<tr>
<td>Indirect Taxation</td>
<td>V. Balachandran</td>
<td>Sultan chand &amp;sons</td>
<td>2005 10th edition</td>
</tr>
<tr>
<td>Indirect Taxes Made easy</td>
<td>Prof.N.S. Govindan</td>
<td>Kalyani Publishers</td>
<td>2004 4th edition</td>
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</tbody>
</table>
SEMESTER - VI

Skill Based Subject-2

CYBER LAW

Subject Description: This course aims to expose the students to be aware on the information Technology Law.

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

Objectives: After the successful completion of the course the student should have a through knowledge on the basic concepts which lead to the formation and execution of electronic contracts

Unit I

Unit II

Unit III

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

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

Book for Reference:
1. The Indian Cyber Law : Suresh T.Viswanathan, Bharat Law House, New Delhi

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Elective – I  |  A FINANCIAL MANAGEMENT

Objective
To acquaint knowledge about the budgetary controls used in the corporates

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.

Text Books
2. Khan and Jain, Financial Management.
6. Prasanna Chandra, Financial Management
Elective – I | B | ENTREPRENEURIAL DEVELOPMENT

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

Books for Reference:

1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu
Elective – I  C MICRO FINANCE

Objective: To acquire conceptual knowledge of the micro financing system in India

Unit 1: Overview of Microfinance: Indian Rural financial system, introduction to Microfinance, Microfinance concepts, products, (savings, credit, insurance, pension, equity, leasing, hire-purchase service, Microfinance in kind, Microremitances, Micro-Securitization, franchising etc.), Microfinance models ( Generic models viz. SHG, Grameen, and Co-operative, variants SHG NABARD model, SIDBI model, SGSY model, Grameen Bangladesh model, NMDFC model, credit unions etc. unbranded primitive models) Emerging practices of Microfinance in India state wise cases, Emerging Global Microfinance practices. Need of Microfinance.

Unit II: Microfinance, Development, Income generating activities and Micro enterprise: Market (demand) analysis, financial analysis including sources. Technological analysis, Socio-economic analysis, Environmental analysis. Logical framework, Implementation & Monitoring

Unit III: Credit Delivery Methodology: Credit Lending Models: Associations; Bank Guarantees Community Banking, Cooperatives, Credit Unions, Grameen Model, SHG, Individual, Intermediaries, Could be individual lenders, NGOs, micro credit programmes, and Commercial banks

Unit IV: Pricing of Microfinance products: Purpose base, Activity base, Economic class base Open bidding, etc. Pricing saving products, Amount of savings base, Attendance at periodical meeting Adding to corpus. Gender issues in Microfinance and Conflict resolution in Microfinance – Client impact studies measuring impact of Microfinance and Micro enterprises

Unit V: Commercial Microfinance: MFIs: Evaluating MFIs- Social and performance metrics, fund structure, value-added services The Rise of Commercial Microfinance-: Transforming NGOs. Structure of Microfinance Industry and Constraints on MFI Growth. The partnership model – MFI as the servicer

Recommended Books and References:
Cambridge, 2008

The following websites are recommended for a variety of materials and news about MF
http://www.microfinancegateway.org/Microfinance Gateway contains research and publications, news, events and job listings for the microfinance industry.
http://www.mixmarket.org/MIX Market provides financial information on microfinance institutions.
http://www.kiva.org/about/microfinance,What is Microfinance? includes FAQs about microfinance, lists of websites, organizations and books.
http://aede.osu.edu/programs/RuralFinance/Rural Finance Program - The Ohio State University includes publications and links.
http://www.uncdf.org/english/index.phpUnited Nations Capital Development Fund is the Microfinance arm of the UN.
http://bouldermicrofinance.org/The Boulder Institute of Microfinance
http://www.sksindia.com/SKS Microfinance
http://www.cgap.org/p/site/cCGAP is a consortium of microfinance investors, home of many articles on emerging trends within microfinance.

**Journals recommended**
1) International Public Management Journal
2) Journal of Economic Perspective,
3) The Economic Journal
4) Economic and Political Weekly
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
Elective – II | 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

**REFERENCES:**

Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.
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

Reference Books:
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

Suggested Reading :

The list of cases, specific references, websites, and recent articles will be announced in the class from time to time during the course.
Elective – III | B | FINANCIAL MARKETS

Subject Description: This course aims to create awareness about the role and importance of these agencies in Corporate Financing.

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

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

Unit – I

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
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 where weekly work carried out has to be written. Guide should review the work every week and put his/her signature. The work diary along with project report should be submitted at the time of viva voce.

2) CIA Marks Distribution:
   A minimum of two reviews have to be done, one at the time finalizing the questionnaire/identifying the primary data and the second review at the time of commencement of report writing. They should be asked to present the work done to the respective guide in the two reviews. The guide will give the marks for CIA as per the norms stated below:
   - First Review  10 Marks
   - Second Review 10 Marks
   - Work Diary  05 Marks
   
   ________
   25 Marks
   ________

3) End Semester Examination:
   The evaluation for the end semester examination should be as per the norms given below:
   - External Examiner  25 Marks
   - Internal Examiner  25 Marks
   - Viva-Voce Examination 25 Marks (Jointly given by the external and internal examiner)
   
   ________
   75 Marks
   ________