BHARATHIAR UNIVERSITY -COIMBATORE

B.COM CO-OPERATION

(For the students admitted during the Academic Year 2014-2015 and onwards)

SCHEME OF EXMINATIONS  (CBCS PATTERN )

(WITH 2 SEM LANGUAGE PAPERS)

<table>
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<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
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<td>Core-III Co-operative Financial Institutions in India</td>
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<td>Core –IV Financial Accounting</td>
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<td>Core –VI Mathematics –I</td>
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<td>Core –VII Microsoft-Office -Practical</td>
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<td>Skill Based Subject: I Company Law &amp; Secretarial Practice</td>
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<td>Tamil@/Advanced Tamil#(OR) Non-Major Elective-I (Yoga for Human Excellence)#Women’s Rights#/ Constitution of India</td>
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<td>Core-X Mathematics-II</td>
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<td>Core-XI Management Accounting</td>
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### III Core-XII Taxation Law and Practices
|   |   | 5 | 25 | 75 | 100 | 4 |

### III Allied –IV Indian Economy
|   |   | 5 | 25 | 75 | 100 | 4 |

### IV Skill Based Subject :II Marketing Management
|   |   | 3 | 20 | 55 | 75 | 3 |

### IV Tamil@/Advanced Tamil# (OR) Non-Major Elective-II (General Awareness)
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<td>III Core –XVII Co-operative Management &amp; Administration</td>
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<td>III Core –XVIII General &amp; Co-operative Audit</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 papers as Elective)

| Elective -I   |   | Banking Management |
|----------------|--------------------------|
| A              | Bank Management          |
| B              | Retail Management        |
| C              | Export management        |

| Elective -II |   | HTML & Internet (Fully Practical) |
|---------------|-----------------------------|
| A             | HTML & Internet             |
| B             | Multimedia (50% Theory & 50% Practical) |
| C             | Software Development with Visual Basic (50% Theory & 50% Practical) |

| Elective -III |   | Entrepreneurship Development |
|---------------|-----------------------------|
| A             | Entrepreneurship Development |
| B             | Advertising management      |
| C             | Service Marketing           |
SEMESTER-I   CORE PAPER –I
SUBJECT TITLE:   PRINCIPLES OF CO – OPERATION

COURSE NUMBER   :  
SUBJECT DESCRIPTION:  
This course presents the history and principles of Co-operation emphasizing principles and history of co-operation.

GOALS:  
To Enable the Students to Learn the Basic Principles of Co-operative and Co-operative System

OBJECTIVES:  
On successful completion of the course the students should have to
Understood the history and principles of Co-operation
Learn the Co-operative economic system and benefits of co-operation
Learn the Co-operative movement in India.

CONTENTS:  
UNIT- I  

UNIT- II  
Co-operative Thought: Pre- Rochdale Co-operative Thought: Thoughts of Robert Owen, Dr. William King and Charles Fourier- Post- Rochdale Co-operative Thought: Raiffisen and Schulz.

UNIT- III  
Co-operative and Other Forms of Economic Systems – Capitalism, Socialism and Co-Operation – Co-operation as a Balancing Sector - - Benefits of Co-operation.

UNIT IV  
History of Co-operation in Foreign Countries: Co-operative Credit Movement in Germany – Consumer Co-operatives in U.K& Sweden – Dairy Co-operatives in Denmark

UNIT V  
History Of Co-operative Movement In India: Genesis of Co-operative Movement in India – Development During Pre-Independence And Post Independence Era- Different Committees: All India Rural Credit Survey Committee, Mehta Committee, Mirdha Committee, All India Rural Credit Review Committee, ACR Committee and Vaidyanathan Committee,97th Constitutional Amendment on Co-operatives.

REFERENCE:

1. Dr. B.S.Mathur, Co-operation in India – Sahitya Bhawan, 1999 and 2010.
3. Dr.O.R.Krishnaswami and Dr. V. Kulandaiswamy, Co-operation Concept and Theory, Arudra Academy, First Edition 2000.
5. Dr.V.Kulandaiswamy, Co-operative Dairying In India, Rainbow Publications, 1986
SEMESTER I: CORE PAPER II
SUBJECT TITLE : PRINCIPLES OF ACCOUNTANCY

COURSE NUMBER:
SUBJECT DESCRIPTION:
This course presents the accounting, emphasizing the accounting concepts, explaining the fundamentals of accounts and book keeping method in a practical way.

GOALS:
To enable the students to learn the account keeping, maintenance of day book, journals, a ledger, etc.

OBJECTIVES:
On successful completion of the course the student should have to :
Understand the accounting concept
Learn the financial accounts and balance sheet entries
Learn the Co-operative account keeping

CONTENTS :

UNIT I

UNIT II
Trial balance: Preparation and use, Common errors before and after the Preparation of final Accounts and Balance sheet with adjusting entries.

UNIT III
Bank Reconciliation Statement-Bill of exchange-Accommodation bills-Average due date- Account current-Receipt and payments and income and expenditure account and balance sheet.

UNIT IV
Accounting for Consignments and joint ventures

UNIT V
Final Accounts: Preparation of Trading, Profit and Loss Account and Balance Sheet- Profit and Loss Appropriation Account – Book Profit Vs Net Profit- Distribution of Net Profit.

Note: Distribution of marks for theory & problems shall be  40% and 60 % respectively to be included.

REFERENCES
SEMESTER I: ALLIED PAPER: I

SUBJECT TITLE : BUSINESS ORGANISATION

COURSE NUMBER : 

SUBJECT DESCRIPTION:
This course presents the business organization, explaining about the various business organizations and their structure and management.

GOALS:
Enable the students to learn the scope, business combination and environment.

OBJECTIVES:
On successful completion of the course the students should have
To know the various forms of business organizations
To learn the sing and business environments
To learn the norms and conditions to form a business.

CONTENTS:

UNIT I

UNIT II

UNIT III

UNIT IV
Business Combination: Causes -Types and forms of combination – Effects of combination – combination in India – Control of combination – Rationalization.

UNIT V

REFERENCE:
SEMESTER II : CORE PAPER III
SUBJECT TITLE : CO–OPERATIVE FINANCIAL INSTITUTIONS IN INDIA

COURSE NUMBER:
SUBJECT DESCRIPTION:
This Course emphasizes the Co-operative Banking in India which explains the Co-operative Credit System with Practical Problems.
GOALS:
To enable the students to learn the basic agricultural and non-agricultural credit system in India.
OBJECTIVES:
On successful completion of the course the student should have to
Understand the loaning purposes & procedures.
Learn the ST, MT& LT credit system
Learn about the co-operative banks and societies

CONTENTS:
UNIT I

UNIT II

UNIT III

UNIT IV:
Non - Agricultural Credit Co-operatives: Constitution and Working of Urban Co-operative Banks, Employees Co-operative Credit Societies, Co-operative Housing Societies and Industrial Co-operative Banks.

UNIT V:
NABARD– RBI – NCDC- SBI and Co-operative Movement- Banking Regulation Act as Applicable to Co-operative Banks

REFERENCE
1. B.Smathur, Co-operation in India, Sahitya Bhawan, 1999.
SEMESTER II : CORE PAPER IV
SUBJECT TITLE : FINANCIAL ACCOUNTING

COURSE NUMBER :

SUBJECT DESCRIPTION:
This course presents the functions of financial accounting emphasizing the financial accounting concepts, the fundamentals of financial accounting in a practical way.

GOALS:
To enable the students to learn the functions of financial accounting

OBJECTIVES:
Understand the financial accounting concept
Learn the self-balancing ledgers and investment accounts.
Learn department accounts and hire purchase And Royalty Accounts.

CONTENTS:

UNIT I

UNIT II

UNIT III

UNIT IV
Department Accounts – Transfers at Cost or Selling Price – Branch Accounts Excluding Foreign Branches

UNIT V
Hire Purchase And Installment System Including Hire Purchase Trading Account- Goods on Sale or Return – Royalty Accounts excluding Insolvency.

Note: Distribution of marks for theory & Problems shall be 40 % and 60% respectively.

REFERENCE
SEMESTER II: ALLIED - PAPER II

SUBJECT TITLE : PRINCIPLES OF MANAGEMENT

COURSE NUMBER :

SUBJECT DESCRIPTION:
This course presents the principles of management emphasizing management functions, explaining internal mgt. Of organization and behavioral concept as applied to practical management problems.

GOALS
To enable the students to learn the basic functions, principles and concept of management.

OBJECTIVES
On successful completion of the course the students have to
- Understand the mgt functions and principles
- Learn the scientific decision making process and problems solving technique
- Learn the modern trends in management process.

CONTENTS:
UN 1

UN  -II

UN  -III

UN  -IV

UN  - V
Controlling: Need, Types, Essentials of Good Control -Tools and Technique of Control, Co-ordination: Meaning, Types, Techniques of Coordination.

REFERENCE
2. Dinkar Pagare, Business Management, Sultan Chand And Sons, 2000
5. L.M.Prasad, Principals And Practice Of Management, Sultan Chand and Sons, 1996
SEMESTER III : CORE PAPER - V
SUBJECT TITLE : PRODUCTION, TRADE AND SERVICE CO-OPERATIVES

COURSE NUMBER :

SUBJECT DESCRIPTION
This Course presents the Non-Credit Co-operatives in India which explains the workings of Non-Credit Co-operative Institutions practically with problems.

GOALS
To enable the students to learn the features and functions of various Non-Credit Co-operative societies.

OBJECTIVES
On successful completion of the course the students should have to

- Understand the structure of non-credit co-operative societies in India
- Learn about the various co-operative societies like production, processing, marketing, housing dairy, labour, fishery co-operatives and etc.

CONTENTS:
UNITI

UNIT- II

UNIT- III

UNIT- IV
Industrial Co-operatives: Origin, Types and Development of Industrial Co-operatives in India, Assistance from Government and Other Bodies - Problems. Handloom Weavers Co-operatives: Constitution and Working of Primary Societies and Apex Societies.

UNIT-V

REFERENCE
2. B.S.Mathur, Co-operation In India, Sahitya Bhawan, 1999
5. T.N.Hajela, Principles, Problems and Practice of Co-operation.
SUBJECT DESCRIPTION
This course presents the mathematics explaining the statistical functions and data collection, samplings and practically applied calculations on the samples collected.

GOALS
To enable the students to learn the statistical methods, sampling techniques, tabulation, etc.,

OBJECTIVES
On successful completion of the course the students should have to
  Understand the statistical methods of sampling techniques
  Learn the measures of central tendency
  Learn the measures of variation & time series

CONTENTS:
UNIT- I

UNIT-II
Sampling Techniques – Population and Sample, Principles of Sampling, Methods of Sampling, Sampling and Non-Sampling Errors. Classification and Tabulation: objectives -Diagrammatic, Graphical Representation of Data: Types, Frequency-Meaning, Illustrations, Graphs of Frequency Distribution, Histogram, Frequency Polygon, Ogives (Note: Simple Problems Included)

UNIT- III
Measures of Central Value: Objectives of Averaging, Types: Arithmetic Mean, Weighted Mean, Geometric Mean, Harmonic Mean, Median, Mode, Quartiles, Deciles And Percentiles (Note: Simple Problems Included) Measures of Variation: Meaning, Types, Ranges, Quartile Deviation, Mean Deviation, Standard Deviation, Co-efficient of Variation, , Lorenz Curve. (Note: Simple Problems Included)

UNIT IV

UNIT-V
Time Series: Meaning, Uses, Components, Moving Average Method, Least Square Method Y = a+bx only. (Note: Simple Problems Included) Index Numbers - Meaning, Uses, Problems in Construction, and Unweighted Numbers, Paasch and Laspeyers Methods. (Note: Simple Problems Included).

Note: In II, III, IV and V Units, One Question should be asked in Theory and the other Question should be on Problems.

REFERENCE
SEMESTER III : CORE PAPER VII

SUBJECT TITLE : MICROSOFT - OFFICE - PRACTICAL

SUBJECT DESCRIPTION
This course presents the ms office emphasizing basic functions of computer, explaining the concept of programming, basic principles of computer and Microsoft office automation concept, how it is practically applied.

GOALS
To enable the students to learn and operate the basic of computers through office automation.

OBJECTIVES
On successful completion of the course the students should have to
   Learn the computer application in clerical works
   Learn the essential and use of internet

PRACTICALS:

MS WORD
1. Preparing a neat aligned, error free document, add header and footer, also perform find & replace operation and define bookmarks.
2. Preparing document with special effects and adding new symbols and frames.
3. Preparing documents with inset pictures object and data box
4. Preparing labels
5. Preparing the document in newspaper column layout
6. Perform mail merger operation and preparing labels.
7. Type the text, change the font sign at 20, align the text to left, light and justify & centre and underline the text.
8. Prepare the job application letter enclosing your bio-data
9. Demonstrate ole concept by linking an excel worksheet into word document
10. Type the text, check spelling and grammar, bullets and numbering list items.

MS EXCEL
11) Entering and printing worksheet
12) Worksheet using formulas
13) Worksheet manipulation for electricity bill preparation
14) Drawing graphs to illustrate class performance
15) An excel worksheet contains monthly sales details of five companies.

MS ACCESS
16) Simple commands perform sorting on name, place and in code of students database and address printing using label format
17) Payroll processing
18) Mark sheet preparation
19) Inventory control
20) Report preparation

MS POWER POINT
21) Prepare a power point presentation with at least sides for department managerial function
22) Draw an organization chart with minimum three hierarchical levels
23) Sign an advertisement campaign with minimum three slides.
24) Insert an excel chart into a power point slide.

REFERENCE
1. Quick Course in Ms-Office, Joyce Cox, Galgotia Publication Pvt Ltd Bajaj & Nag, E-2.
2. Commerce (The Cutting & Edge of Business) Tata Megraw Hill Publication Company Ltd
SEMESTER III : CORE PAPER VIII
SUBJECT TITLE : COST ACCOUNTING

SUBJECT DESCRIPTION
This course presents the cost accounting explaining the methods of costing, process and practical problems to solve.

GOALS
To enable the students to learn the basic methods of costing and methods of valuing material etc.,

OBJECTIVES
On successful completion of this course the students should have to
- Understand the costing methods
- Learn the value of material issues & overheads
- Learn the process and operations of costing

CONTENTS:
UNIT- I

UNIT- II
Methods of Valuing Material Issue–Maximum, Minimum and Reordering Levels - EOQ - Perpetual Inventory Labour – Systems of Wage Payment, Idle Time, Control over idle Time – Labour Turnover.

UNIT- III
Overhead – Classification of Overheads – Allocation and Absorption of Overhead.

UNIT- IV

UNIT- V
Operating Costing, Job Costing , Batch costing and Contract Costing, Costing of Joint Products and By-Products. Reconciliation of Cost and Financial Accounts.

NOTE: Distribution of Marks for Theory & Problems shall be 40% and 60% Respectively.

TEXT BOOKS :
2. C. Shukla & T.S. Grewal, Cost Accounting, S. Chand.

REFERENCES:
1. V.K.Saxena and CD.Vashist: Cost Accounting, S.Chand and Co.
2. R.S.N.Pillai and Bagavathi-Cost Accounting, S.Chand and Co
3. S.P.Iyengar- Cost Accounting, Accounting, Sultan Chand and Sons
4. Jain and Narang – Cost Accounting, Kalyani Publishers
5. M.C.Shukla and T.S.Grewal-Cost Accounting, S.Chand and Co.
SEMESTER III: ALLIED PAPER - III
SUBJECT TITLE : BUSINESS ECONOMICS

SUbject Description
This course presents the general economics emphasizing the scope of the economics which explains the demand, production & Pricing theories in practical.

GOALS
This enables the students to learn about the economic conditions in detail

OBJECTIVES
When the students complete this course, they should

Understand how economic position of a business concern uplift the countries economy
Learn the demand and supply theories
Learn the pricing method

CONTENT :

UNIT– I

UNIT II

UNIT III

UNIT IV

UNIT V
Distribution: Determination of Wages, Rent, Interest and Profit.

REFERENCE:
2. Sundaram, Business Economics
3. S.Sankaran, Economic Analysis, Margham Publication.
4. M.C.Jhingan, Micro Economics, Konark Publication
5. S.Sankaran, Principles of Economics- Margam Publications
SEMESTER III: SKILL BASED SUBJECT-I
SUBJECT TITLE : COMPANY LAW AND SECRETERIAL PRACTICE

SUBJECT DESCRIPTION
This course presents details about the incorporation of a company, emphasizing company management, explaining the secretarial duties, company meetings.

GOALS
To enable students to learn the company management.

OBJECTIVES
On successful completion of the course the students
   Understand the way of incorporation of a company
   Learn the company management
   Learn the modern trends in company management

CONTENT :

UNIT – I

UNIT II

UNIT III

UNIT IV
Company Management –Board of Directors –Appointment , Qualification, Powers, Duties, Liabilities and Position of Directors, Managing Director–Managerial Remuneration–Company Secretary –Appointment; Qualifications, Powers, Duties and Position.

UNIT V
Company Meetings – Secretarial Duties for Statutory Meeting-Annual General Meeting – Extraordinary General Meetings and Board Meetings - Resolutions, Minutes, Quorum and Proxy.

TEXT BOOKS:
2. Principles of Company Law, M.C.Shulda Gulsan

REFERENCE
2. Kathiresan & Radha, Company Law and Secretarial Practice, Prasana Chand & Co.
SEMESTER V : CORE PAPER – IX
SUBJECT TITLE: TALLY -PRACTICAL

SUBJECT DESCRIPTION
This course presents the tally – practical problems explaining the accounting methods in computers.

GOALS
This enables the students to learn how to computerize the accounting calculations using through tally software.

OBJECTIVES
On successful completion of this course the students should have to
   - Understand how to create the journals & ledger in computer
   - Learn to make the posting in P&L A/C
   - Learn to tally the B/S & inventory statement

CONTENTS:
- Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results
- Prepare trial balance, profit and loss a/c and balance sheet with minimum of any five adjustments
- Prepare inventory statements using (calculate inventory by using all methods)
  - FIFO
  - LIFO
  - Simple average method
  - Weighted average method

NOTE: The Weightage of marks awarded for this paper is 100 % Wholly for Practical.
SEMESTER IV : CORE PAPER X
SUBJECT TITLE : MATHEMATICS - II

Subject Description
This course presents the mathematics concept, explaining the algebra, calculus and also the mathematics of finance

GOALS
To Enable the Students to Learn the Financial Mathematic, Algebraic Calculation And derivative Function

OBJECTIVES
When the students complete their course they should know
To calculate the finance in banks
They should learn about the matrices and algebraic calculations
They should know about both the type of calculus

CONTENTS :
UNIT – I
Mathematics of Finance: Simple and Compound Interest – Both Nominal and Effective Rates of Interest-Sinking Fund- Annuities – Present Value – Discounting of Bills - Bankers Gain

UNIT II
Fundamental Ideas of Set Theory – Arithmetic & Geometric Series- Application of Business Problems.

UNIT III
Metric Algebra – Addition- Subtraction – Multiplication Matrices- Rank of a Matrices – Inverse of a Matrix- Determinants – Solution of Simulation Linear Equation- Input/Output Analysis

UNIT IV

UNIT V

NOTE: One question on theory and the other on problem may be asked in each unit.

REFERENCE
1. P.Navaneethan – Business Mathematics, Gemini Publications
3. V.Sundaresan And S.P.Jayasdelan – An Introduction To Business Mathematics
SEMESTER IV : CORE PAPER – XI

SUBJECT TITLE : MANAGEMENT ACCOUNTING

SUBJECT DESCRIPTION
This course presents the management accounts enlightens the financial statement and working capital management

GOALS
This enables the students to analysis the financial statement in profit or loss in a practical way.

OBJECTIVES
On successful completion of this the students should have the knowledge about
The accounting concept and different types of A/c’s with their relationship
They should learn how to manage a working capital in their day to day happenings
To learn marginal costing and budgetary control which minimize or avoids the loss position?

CONTENTS :
Unit- I

Unit-II

UNIT- III

Unit-IV

UNIT-V
Budgeting and Budgetary Control– Definition, Importance, Essentials, Classification of Budgets, Master Budget and Preparation of Different Budgets – Steps In Budgetary Control.

REFERENCE
1. Dr.R.Ramachandran and R.Srinivasan-Management Accounting (Theory, Problems and Salvations) Sriram Publications,
4. R.S.N.Pillai And Bagavathi-Management Accounting, S.Chand and Co
5. Khan, Management Accounting – Tata Mcgraw Hill
SEMESTER IV : CORE PAPER - XII
SUBJECT TITLE : TAXATION – LAW AND PRACTICE

SUBJECT DESCRIPTION
This course aims to enlighten the students on the calculation of Income Tax laws and procedures followed in India.

GOAL:
To enable the students to acquire knowledge of principles of Taxation

OBJECTIVE:
On successful completion of this course, the students should have understood about
  Principles of Direct and Indirect Taxes
  Calculation of Tax, Tax Authorities, Procedures.

CONTENTS:
UNIT – I
General Principles of Taxation, Distinction between Direct and Indirect taxes, Tax Evasion – Avoidance – Causes - Remedies.


UNIT – II
Computation of Income under Salary and House Property. (Problems to be included).

UNIT – III
Computation of Income under Profits and Gains of business - Profession - Capital Gains – Income from other sources - Deductions in the computation of total income - Income tax Authorities and their power.(Problems to be included).

UNIT – IV

UNIT – V
Role of Excise duties in the total revenue – Objectives of Excise Duty in the total revenue – Objectives of excise duty – Exempted from duty – Customs duties – Levy of Import and Export duty – Distinction between Advalorum and Specific duties – Exemption

Note: Theory and problems shall be distributed at 60% & 40% respectively.

REFERENCES:
1. Bhagavathi Prasad - Income Tax Law & Practice
2. Mehrothra - Income Tax Law & Practice
3. Gour & Narang - Income Tax Law & Practice
4. Dingare pagare - Income Tax Law & Practice
5. Dingare Pagare - Business Taxation
6. Balasubramanian - Business Taxation
SEMESTER IV : ALLIED - PAPER IV

SUBJECT TITLE : INDIAN ECONOMY

SUBJECT DESCRIPTION
This course presents the general economics ii emphasizing the economics analysis, which explains the banking, international trade, international monetary system and globalization of Indian economy

GOALS
It enables the students to learn globalized economy, value of money and trade policies

OBJECTIVE
On successful completion of this course the students should have to
- Understand the economical position of the country
- Learn the international monetary system
- Learn the liberalization, privatization, & globalization

UNIT I
Money and Banking : Functions of Money – Value of Money- Inflation and Deflation – Banking – Commercial Banking

UNIT II
Central Banking- Instruments of Credit Control – Reserve Bank of India

UNIT III
International Trade: Distinguishing Features of International Trade – Theories of International Trade- Trade Policy- Balance of Trade & Balance Of Payment

UNIT IV

UNIT V

REFERENCE
1. Dr.P.B.Tyagi – Public Finance, Prakash Nath and Co
2. S.Sankaran – Indian Economy, Marghan Publications
3. M.L.Jhingan- Public Finance And International Trade, Nath and Co
5. Lakshmi Narayan- Public Finance, Agarwal Publications
SEMESTER IV : SKILL BASED SUBJECT –II
SUBJECT TITLE : MARKETING MANAGEMENT

SUBJECT DESCRIPTION:-
This course presents the concepts, functions, explaining Marketing Management as applied to practical marketing management problems.

GOALS
To enable the students to learn the basic concepts and functions of marketing and marketing management

OBJECTIVES
On successful completion of the course the students should have to
- Understand the concept and functions of marketing
- Learn about the marketing management techniques
- Learn the modern trends in marketing management process.

CONTENT
UNIT I
Marketing: Concept of Market and Marketing, Modern Concept of Marketing, objectives of Marketing - Classifications of Markets; Marketing and Selling, Marketing and Economic Development.

Unit-II
Marketing Functions - Marketing Process-Concentration, Dispersion and Equalization; Classifications of Marketing Functions; Functions of Exchange - Selling, Buying-Functions of Physical Supply -Transportation, Storage - Facilitating Functions - Financing, Risk Bearing, Standardization, Market Information, Promotion.

Unit-III

Unit- IV
Marketing Mix Strategies: Promotion Mix- Importance of Advertising - Personal Selling and Sales Promotion- Place Mix: Importance of Channel of Distribution - Functions of Middlemen.

UNIT-V
Service Marketing: Meaning, Definition, Features, Differences between transaction Marketing and Service Marketing, Classification of services, Expanded marketing mix for services- SWOT of service mix of educational institutions.

REFERENCE
5. R.S.Npillai and Bahavath, Modern Marketing, S.Chand And Company Ltd, 1999
SEMESTER V : CORE PAPER XIII
SUBJECT TITLE: CO-OPERATIVE AND ALLIED LAWS

SUBJECT DESCRIPTION:
This course presents the Co-operative Laws & Allied Laws which explains the Rules & Regulations as per Tamilnadu Co-operative Societies Act 1983 and Rules 1988 and also the Consumer Protection Act.

GOALS:
To enable the students to learn Norms and Conditions of Laws related to Co-operatives.

OBJECTIVES:
On Successful Completion of this Course the students should have to
1. Understand the Rules and Regulations of cooperative Societies.
2. Learn the Procedures as per Co-operative Societies Act 1983.
3. Learn the Consumer Protection Act.

CONTENTS:
UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

REFERENCE
1) The Tamilnadu Co-operative Societies Act And Rules – Cooperative Union Publication
2) Multiunit Cooperative Societies Act
3) Report of the Committee on Cooperative Law Government of India
SEMESTER V - CORE PAPER- XIV

SUBJECT TITLE: 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 thorough knowledge on the accounting practice prevailing in the Corporate.

CONTENTS:
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 Good will 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 will be based on Theory - 40% and Problems - 60%

Reference:
SEMESTER V-CORE PAPER XV
SUBJECT TITLE : BUSINESS COMMUNICATION

SUBJECT DESCRIPTION
This course presents the business communication emphasizing the banking, financial and trade correspondence if also explains the benefits and scope of communication.

GOALS
This enables the students to learn letter writing, drafting the report and commercial correspondence.

OBJECTIVES
On successful completion of this course the students should have to
Understand the principles, criteria for good communication
Learn the commercial, secretarial, trade correspondence
Learn the effectiveness of effective communication

UNIT I

UNIT II

UNIT III
Trade Correspondence: Enquiries – Offers and Quotation – Orders – Complaints and Settlements – Circular Letter-Letter Relating to Agency

UNIT IV
Banking and Financial Correspondence: Correspondence with Financing and Relating to Opening of Accounts – Investment and Withdrawal of Funds – Cash Credit and Overdraft

UNIT V
Secretarial Correspondence: Internal Correspondence- With Staff – With Members – External Correspondence – With Co-operative Department and Other Government Departments – Correspondence With Federations.

REFERENCE
SEMESTER V : CORE PAPER XVI

SUBJECT TITLE   PRACTICAL TRAINING

SUBJECT DESCRIPTION
This course provides opportunities for developing on ability theoretical knowledge for solving practical problems of the co-operatives

GOALS
To enable the students to learn the general working, functions and problems of different co-operatives

OBJECTIVES
On successful completion of the course the students have:
Understand the practical knowledge on the general working of various types of Co-operatives
Learn the day-to-day administration, accounts maintenance and auditing various types of Co-operatives
Learn the modern trends in Co-operative Management

CONTENT:
Objective of the Practical Training
1. To give a practical knowledge on the general working of various types of agricultural and non-agricultural co-operative societies
2. To trade in the day–to–day administration account maintenance and auditing of various co-operatives
3. To develop the capacity to appreciate and understand the working of co-operative societies and
4. To provide opportunities for developing an ability theoretical knowledge for solving practical problems of the co-operatives

Methods of First Phase of Training
The first phase of training will be study visits to the various categories of co-operative from the primary to apex levels and to the various officers of the government department of co-operative. The first phase practical training is to be given the guidance and supervision of Lecturer in-charge of practical training who should accompany the students. The practical training record
I phase record should be maintained according to a proforma to be evolved by the college concerned. The study visit may be made for one full day every week to the selected primary and district level co-operative and officers of government department of co-operation, which are nearer to the college. The study visit to the apex level co-operative may be made for about a week after the completion of the programme in the primary and district level co-operatives and local office of Government of co-operation.

List of Co-operative/Institution/ Department for the Study visit under I &II Phase:
Agricultural Credit
1. PACBS And Agricultural Bank/FSS
2. District Central Co-operative Bank/ SCB
3. PCARDB / SCARDB
4. Urban Co-operative Bank
5. Employee’s Credit Society  
6. Housing Co-operative Society  
7. Primary Consumer Co-operative Stores/Whole Sale Stores  
8. Primary Co-operative Marketing Society  
9. Weaver’s Co-operative Society/Co-operative  
10. Primary Milk Producer’s Society  
11. Primary Industrial Co-operative Society  
12. District Co-operative Union / SCU  
13. Office of The EOC  
14. Circle Deputy Register’s Office  
15. DCO’S Office

C. Procedure for First Phase  
1. A brief introduction by the lecturer in charge of the i phase practical training about the working of the society/institution/department prior to the study visit  
2. In the society, brief talk by Chief Executive/ PRO/Manager/Secretary/Asst. Secretary, Office bearers of president on the origin, development, general working and problems of the society.  
3. Detailed study of the latest annual reports, audit reports and financial statements  
4. Detailed study of the bye- laws of the society  
5. Study of the main banks maintained and other statement.  
6. Discussion with the office bearers and members regarding the working problems, future plan etc .in certain selected societies.  
7. Records in the proper format are to be submitted to the lecturer in charge on the next day of the study visit to the society

Maintenance of Records:  
Every students should maintain a practical training record after completion of the training programme for evaluation to the Lecturer in charge of the programme.

Assessment of Practical Training -I:

The Record will be assessed by a team of examiners consisting of lecturer in charge, head of the department and external examiner nominated by the university for Evaluation of records and conduct of viva voce test jointly by the examiners. The weightage of marks for Practical Training 75% and 25% respectively for Record and Viva.

(Criteria For Viva Voce Test is 25 Marks)  
1. Correct answer to questions  
2. Practical knowledge gained  
3. Clarity and expressions
SEMESTER V : ELECTIVE GROUP -A

SUBJECT TITLE : BANKING MANAGEMENT

SUBJECT DESCRIPTION
This course presents the banking functions, services and employment of funds by the nationalized banks.

GOALS
To enable the students to learn about banking functions and services.

OBJECTIVES
On successful completion of the course the students should have:
Understood the function and service of the bank learnt the responsibilities of the banker learnt the modern trends in banking.

CONTENT

UNIT I
Evolution of Banking : Origin and Development of Banking – Functions of various types of Banks – Banking Functions – Different types of Deposits – Banker Customer Relationship : Definitional Aspects, Their Relationship, Rights And Liabilities – Dealings with various Customers.

UNIT II
Credit Instruments: Definition – Negotiable and Non-Negotiable Instrument – Cheques, Bills of Exchange, Promissory Notes, Hundies, Other Credit Instrument: Demand Drafts Letters of Credit, Travellers Cheques, Postal Orders etc. – Their features And Legal Aspects, Kinds of Crossing – Kinds of Endorsement.

UNIT 3

UNIT 4

UNIT 5

REFERENCE
1) K.P.Kandasani, Banking Law and Practice, S.Chand and Company Ltd, 1998
3) E.Gardan and K.Natarajan, Banking Theory Law and Practice, Sultan Chand and Sons, 1999
4) Sundhoran and Varshney Banking Theory Law and Practice, Sultan Chand and Sons, 1999
5) T.T. Sethi, Money, Banking and International Trade, S.Chand and Company Ltd, 1999
SEMESTER V ELECTIVE-I (B)
Subject Title : RETAIL BUSINESS MANAGEMENT

No. of Credit Hours : 5 Hours Per Week
Subject Description : To enable the students to know the emerging trends in Retail Business.

Goals : To make the students to understand the conceptual frame work of Retail Business Management.

Objectives : On successful completion of this course, the student should be well versed in the principles involved in managing the retail business.

Unit I
Nature and Significance of Management - Objectives of Management - Functions of Management - Setting up a Retail Organization- Factors to be considered in Planning, Assessing a Retail Organization.

Unit II
Human Resources Environment of Retailing- Recruiting and Selecting Retail Personnel. Compensating Retail Personnel , Supervision of Retail Personnel.

Unit III

Unit IV

Unit V
Ethics in Retail Management – Ethical Values –Social Responsibility, Ethical Values in relation to Customers, Community & General Public, Employees, Business Partners and Shareholders – Consumerism.

Books for Reference:
1. Retail Management - Gribson G. Vedamani, Jaico publishing House, 2005
SEMESTER V ELECTIVE-I (C) 
EXPORT MANAGEMENT

AIM : To help students acquire familiarity of the knowledge and process of export and import trade.

UNIT I : Export - meaning - scope - functions - Role of export in economic development- Planning for export - market analysis:- market intelligence and market Research -market selection and entry strategies for export.


UNIT IV: India's export performance - Problems in export trade- Export promotion -Need - Export promotion in India:- Institutional support for export promotion – Export promotion incentives -EPZ & FTZ, 100% EOU, Export houses, Trading houses – Star Trading houses - Project and consultancy export


References :
1. TAS Balagopal - Export management - Himalaya
2. Varshney & Battacharya - International Marketing Sultanchand & sons
3. Francis chernmilam - International Trade and Export management - Himalaya
5. S. Shivaramu - Export Marketing – Himalaya
SEMESTER V : SKILL BASED PAPER III
SUBJECT TITLE : MANAGEMENT INFORMATION SYSTEM

SUBJECT DESCRIPTION
This course presents the management information system emphasizing the (computer) information technology & system it also explains the computer hardware and strategic information system.

GOALS
It enables the students to learn the computer hardware and telecommunication.

OBJECTIVES
On successful completion of this course the student should have to
Understand the information system
Learn the strategic information system
Learn the telecommunication revolution and internet

CONTENT:

UNIT I
Introduction to Information Systems - Definition – Features – Steps in Implementation of MIS - Need for Information-System For Decision Making- MIS as Competitive Advantages MIS Structures.

UNIT II

UNIT III

UNIT IV

UNIT V
Telecommunication Revolution - Introduction to Email, Internet, Intranet and Teleconferencing, WWW Architecture, Introduction To E-Commerce, Models B_B, B_C, Edi, Edi Applications in Business, Electronic Payment Cash, Smart Cards, Credit Cards.

REFERENCE
4. Jawadekar – Management Information System, Tata Macgraw Hills Publication
SEMESTER VI : CORE PAPER XVII

SUBJECT TITLE : CO-OPERATIVE MANAGEMENT AND ADMINISTRATION

SUBJECT DESCRIPTION
This course presents the principles of Co-operative Management, emphasizing managerial functions, explaining internal management of Co-operative organizations and behavioral concepts as applied to Practical Management Problems.

GOALS
To enable the students to learn the basic functions, principles and concepts of Co-operative Management.

OBJECTIVES
On successful completion of the course the students should have:
  - Understood co-operative management functions and principles
  - Learnt the scientific decision making process and problem solving techniques in co-
    operatives
  - Learnt the modern trends in co-operative management process.

UNIT I
Co-operative Management : Concept and Features. Functions of Management- Objectives of Co-operative Management.

UNIT II
Democratic Control : Democratic Structure - General Body - Division of Function And Authority – The Board and the Chief Executive – Co-operative Leadership Special Aspects - Development of Professional Management in Co-operatives.

UNIT III

UNIT- IV

UNIT V
Co-operative Administration : Government Role in Co-operative Administration – Co-operative Departmental set-up At Different Level - Functional Registrars - Delegation of Powers and Functions of Registrar - Audit: Departmental Setup.

REFERENCE
1. Dr. V.Kvlandaisamy, Co-operative Management, Arudra Academy, First Edition 2002.
3. R.Thirunarayanan, Essays on Human Resource Development in Co-operative i-
  operatives, Rainbow Printers, 1990
4. S.Nakkiran – Co-operative Management, Rainbow Publication
SEMESTER VI : CORE PAPER XVIII

SUBJECT TITLE : GENERAL AND CO-OPERATIVE AUDIT

SUBJECT DESCRIPTION
This course presents the general principles of Co-operative auditing as applied to different types of Co-operative institutions.

GOALS
To enable the students to learn how auditing is done in co-operatives

OBJECTIVES
On successful completion of the course the students should have to:
- Understand general principles of co-operative auditing
- Learnt the audit programme of each co-operatives
- Learnt how co-operative auditing differs from general auditing

CONTENT:

UNIT I

UNIT II

UNIT III
Company Audit -Appointment and Removal of Auditors - Rights and Duties of Company Auditors- Liabilities –Audit of Share Capital and Share Transfer.

UNIT IV

UNIT V
Audit Programme for Selected Societies: Various stages of Audit in Cooperative Credit Institution - Marketing Society, Consumer Stores, Housing Society, Milk Supply Society, Industrial Cooperative, Classification on the Reserve Bank of India Standard -Preparation of Final Audit Memorandum and Its Enclosures.

REFERENCE
SEMESTER VI : CORE PAPER XIX

SUBJECT TITLE : INTERNSHIP

SUBJECT DESCRIPTION
This course provides opportunities for developing on ability theoretical knowledge for solving practical problems of the co-operatives

GOALS
To enable the students to learn the in-depth study of general working, functions and problems of different co-operatives i.e., Credit and Non-credit co-operatives

OBJECTIVES
On successful completion of the course the students have:
- Understand the practical knowledge on the general working of various types of co-operatives
- Learnt the day-to-day administration, accounts maintenance and auditing various types of Co-operatives
- Learn the modern trends in Co-operative management

CONTENT:
- Objective of the Practical Training
  a. To give a practical knowledge on the general working of various types of agricultural and non-agricultural co-operative societies
  b. To trade in the day-to-day administration account maintenance and auditing of various co-operatives
  c. To develop the capacity to appreciate and understand the working of co-operative societies and
  d. To provide opportunities for developing an ability theoretical knowledge for solving practical problems of the co-operatives

Field Placement
The students to be assigned with apprenticeship programme for a period of 2 weeks in the selected co-operatives

For the purpose of apprenticeship, the students will be divided into batches of 2 or 3, the Lecturer in charge will test/check their work by surprise visits to be allotted Co-ops and Offices

Submission of Report:
Student should write a project study report and this report is to be submitted within 10 days after the completion of the placement programme for the interests of all the students will share the practical knowledge gained by them.

The study report will be assessed by a team of examiners consisting of lecturer in charge, head of the department and external examiner nominated by the university for Evaluation of records and conduct of viva voce test jointly by the examiners. The weight age of marks for Practical Training II will be 75% and 25% respectively for Report and Viva.
1. Whether the records reflect active participation of the students in pt programme
2. Whether relevant data have been collected ad whether they are accurate.
3. Whether the data have been presented well (sequence of Ideas, Clarity, Use of Tables, Diagrams Etc.
4. Whether key problems have been identified and analyzed?
5. Whether practical working is recorded well?
6. Whether consultations are sound and useful?

(Criteria For Viva Voce Test is  25 Marks)

- Correct answer to questions
- Practical knowledge gained
- Clarity and expressions
SEMESTER VI : ELECTIVE –II GROUP –A

SUBJECT TITLE: HTML & INTERNET (FULLY PRACTICAL)

SUBJECT DISCRIPTION:
This course presents the practical paper on Html and Internet which explains how to create and make use of web page.

GOALS:
It enables the students to learn how to create a Web Page and to Access Internet.

OBJECTIVES:
On Successful Completion of this Course the Students have to
1. Understand the HTML functions
2. Learn to Create a Web Page
3. Learn to use Network which they can collect Data though Browsing

CONTENT

PRACTICAL

HTML

1) Create web pages for a business organization using HTML Frames.

2) Create a Program using HTML to display the order 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 product using HTML tag.

5) Create a website of your department with minimum five links using HTML.

INTERNET

1) Create an E. Mail ID and Check the Mail Inbox
2) Chatting
3) Learn how to Use Search Engines and Visit Yahoo.Com and Google.Com
4) Visit your University and College Websites and Collect Relevant Data.

NOTE: Marks awarded 100% only for Practical

Book Recommended
2. HTML Book.
SEMESTER VI – ELECTIVE - II (B)

MULTIMEDIA
(50% theory and 50% practical)

Subject Description: This Subject deals Multimedia Applications.

Goal: To learn about Multiple media and their technologies.
Objective: To inculcate knowledge on Media, Text, Image, Audio, Video, Animation etc.


TEXTBOOKS:
1. PRINCIPLES OF MULTIMEDIA – Ranjan Parekh, 2007, TMH.  

REFERENCE BOOKS:
1. MULTIMEDIA: Making it Work – Tay Vaughan, 7th edition, TMH.

MULTIMEDIA LAB - PHOTOSHOP PRACTICAL LIST
1. Create Sun Flower using Photoshop.
2. Create Water Drops using Photoshop.
3. Animate Plane Flying the Clouds using Photoshop.
5. Create Mouse using Photoshop.
6. Create See thru text using Photoshop.
7. Create Military Clothe using Photoshop.

REFERENCE BOOKS:
1. PHOTOSHOP CS2 BIBLE – Deke McClelland & Laurie Ulrich Fuller, Wiley India.
SEMESTER VI – ELECTIVE - II (C)

SUBJECT TITLE : SOFTWARE DEVELOPMENT WITH VISUAL BASIC

SUBJECT DESCRIPTION

This course presents of the Visual Base explaining the statements in V.B, Controlling Program Flow, Looping Function. Etc.,

GOALS

This enable the students to learn how to create a computerized statement

OBJECTIVES

On successful completion of this course the students have
1. To understand the various functions in programming
2. Learn to create tool boxes
3. Learn the looping functions

CONTENT

UNIT I

UNIT II

UNIT III
Organizing Information Via Controls: Control Arrays – List And Combo Boxes- Flex Grid Controls Controlling Program Flow: Determinant Loops- Indeterminate Loops – Making Decisions- Select Case- Nested Of Then’s – The Go To Statement

UNIT IV
Built – In Functions : String Function – Numeric Functions- Data And Time Functions – Financial Functions. Functions And Procedure: Function Procedures And Sub Procedures

UNIT V
The Tool Box Revisited; Frames – Option Buttons- Check Box Scrollbars- Times – Microsoft Windows Common Controls 6.0: Image List Control- List View Control- Progress Box Control –Slides Control- States Bar Control – Menus- Mdf1forms

PRACTICAL LIST (VB)
1. Design a Format 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
6. Design a Form to Perform Working Capital Analysis using Finance Function
7. Design a Form to Display Break – Even Analysis using Time and Chart Controls, by Declaring Variables
8. Design a Form to Present Product Details Like Purchase, Sales, Profit, Etc By Declaring Away Functions and Present the Details in a Rich Text Box(RTF)
9. Design a Form to Display a Calculator
10. Design a Pay Slip for an Organization and Create a Database using SQL and ADO Counter
11. Design the Form to Display the Highlights of the Budget Option Button and Animation
12. Design a Supermarket Bill to display the Sales Invoice and Create a Database using ADO Control
13. Design the Form to Create Bank Customer Database using ADO Control
14. Design a Form to Calculate Minimum, Maximum, Reorder, Reorder Quantity, EOQ and Display the Inventory Control Records
15. Design the Form to Display Free View and List View of Folders and Files From a Directory or an Organization

NOTE : 3 hrs Theory & 3 hrs Practical. The weightage of marks awarded for this paper is 50 % for theory & 50% for Practical

BOOKS RECOMMENDED
1) Byson & Gottfried, Visual Basic, Tata Mc Graco-Hill Publication
2) Steven Visual Basic 6 Programming Black Box, Holyzner Dreamtech Publication
3) Visual Basic 6, Gary Cornell Tata Mc Graw – Hill
SEMESTER VI : ELECTIVE –III GROUP –A

SUBJECT TITLE : ENTERPRENEURSHIP DEVELOPMENT

SUBJECT DESCRIPTION:
This course presents the entrepreneurship development which emphasis the nature of entrepreneurship. It also explains EDP programme in Large, Medium and Small-scale industries.

GOALS
It enables the students to learn the industrial policy resolution and special schemes

OBJECTIVES
On successful completion of this course, the students should have to
  Understand the entrepreneurship development programme.
  Learn the incentives of schemes given by various institutions
  Learn the Large, Small & Cottage industries.

UNIT I

UNIT II

Unit-III
  Institutional Setup- DICS, SIDCO-NSIC, SISIS, Indian Investment Center- Khadi and Village Industries Commission

UNIT- IV
  Incentives and Subsidies – Subsidized Services- Subsidy for Market – Transport Subsidy- Seed Capital Assistance- Taxation Benefits to SSI- Special Facilities for imports.

UNIT- V

REFERENCE
  1. S.Skhanka, Entrepreneurial Development, S.Chand And Company Ltd, 1999
SEMESTER VI : ELECTIVE -III (B)  
ADVERTISING MANAGEMENT

Unit –I  
Introduction to Advertisement : Concept and definition of advertisement – social, economic and legal implications of advertisements – setting advertisement objectives.

Unit- II  

Unit –III  
Advertise Media: Media plan type and choice criteria – reach and frequency of advertisements – cost of advertisements related to service- media strategy and scheduling.

Unit –IV  


References:  
1. Kenneth Clow. Donald Back – “Integrated Advertisements, Promotion and marketing communication”, -Prentice hall of India  
SEMESTER VI : ELECTIVE -III (C)
SERVICES MARKETING

UNIT I : Services Marketing - meaning - nature of services - Types and importance - Relationship marketing - Mission, strategy, elements of design, marketing plan market segmentation.

UNIT II : Marketing mix decisions:- unique features of developing, pricing, promoting and distributing services - Positioning and differentiations strategies, quality of service industries - Achievement and maintenance, customer support service-

UNIT III : Marketing of hospitality :- Perspectives of Tourism, Hotel and Travel services- Airlines, Railway, Passenger and Goods Transport - Leisure services.

UNIT IV : Marketing of Financial services :- Concept - Features of Banking, Insurance, Lease, Mutual Fund, Factoring, Portfolio and financial intermediary services.

UNIT V : Marketing of Non-Profit Organisations :- Services offered by charities - Educational service - miscellaneous services - Power and Telecommunication.

References :
2. Services Marketing - Indian experiences - Ravishankar - South Asia Publication 1998, Delhi.
5. Essence of Services Marketing - Adrian Pyne - Prentice Hall of India, New Delhi.
6. Services Marketing - Lovelock - Prentice Hall
7. Services Marketing - Jeithaml - I.S.E.
8. Services Marketing - Gousalves - Prentice Hall
SEMESTER VI : SKILL BASED SUBJECT –IV
SUBJECT TITLE : OFFICE MANAGEMENT

SUBJECT DESCRIPTION
This course present office management emphasis the functions of office work & explaining the work management in the office

GOALS
This enables the students to learn how to manage the records & forms in office

OBJECTIVES
On successful completion of this course the students should have to
Understand the basic functions of office management
Learn the principles of clerical course
Learn, the business information system.

CONTENT:
UNIT I
Office Management : Meaning, Functions - Office Organization - Role of a Manager in Office Planning and Scheduling of Office Work.

UNIT II
Records Management: Meaning, Purpose, Principles - Office Correspondence, Handling of Inward Mail and Outward Mail, Typing and Reproduction Service, Mail Service.

UNIT III

UNIT IV
Forms Management and Control – Types of Forms Design- Principles and Control, Office Stationery and Supplies: Types of Stationery, Continuous Stationery Purchase, Record, Storage and Issue of Stationery, Regulating Stationery.

UNIT V

REFERENCE
5. Dr.M.M.Varma and Dr.R.K.Agawal, Office Management, King Books Educational Publishers, 1996.