## B.Com – PA (Professional Accounting) with Diploma in Business Law
(For the students admitted during the academic year 2009-2010 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>Tamil @ / Advanced Tamil # (or) Non-major elective–I: Yoga for Human Excellence # / Women’s Rights #</td>
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### SEMESTER – V

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### SEMESTER – VI

| III        | Core XVII – Corporate Accounting  | 6  | 3  | 25  | 75  | 100 | 4 |
| III        | Core XIX - Auditing and Assurance-II | 5  | 3  | 25  | 75  | 100 | 4 |
| III        | Core XX - Service Tax and VAT      | 4  | 3  | 25  | 75  | 100 | 4 |
| III        | Elective –II                       | 6  | 3  | 25  | 75  | 100 | 5 |
| III        | Elective –III                      | 6  | 3  | 25  | 75  | 100 | 5 |
| IV         | Skill based Subject 4 (Diploma)    | 3  | 3  | 25  | 75  | 100 | 3 |
|            | Paper- I: Cyber Law                |    |    |     |     |     |   |

### V

| III        | Extension Activities @             | -  | -  | -   | -   | 50  | 1 |
| III        |                                      |    |    |     |     |     |   |

| Total      |                                      | 3600 | 140 |

@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

### List of Elective Papers (Colleges can choose any one of the paper as electives)

| Elective – I | A   | Income Tax Law & Practice |
|             | B   | Customer Relationship Management |
|             | C   | Commercial Law |

| Elective – II | A   | Business Finance |
|              | B   | Human Resource Management |
|              | C   | Personality Development |

| Elective – III | A   | Indirect Taxes |
|               | B   | Financial Markets & Institutions |
|               | C   | Project Work & Viva-Voce |


**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 neworks.

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.
1. 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 - I

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>
</tr>
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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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</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 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 Statistical Tools that are essential for commerce, economics and industry

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:
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

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SEMMESTER – III
Mercantile Law - II

Objectives:

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

Unit I
The Indian Contract Act, 1872

Unit II
The Negotiable Instruments Act, 1881

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>
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<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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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>
<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>Strategic Management Text and Cases</td>
<td>VSP Rao &amp; V.Harikrishna</td>
<td>Excel Books</td>
<td>1\textsuperscript{st} edition 2003</td>
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<tr>
<td>Business Policy and Strategic Management</td>
<td>Azhar Kazmi</td>
<td>Tata McGrow Hill Publishing co Ltd</td>
<td>7\textsuperscript{th} reprint 2004</td>
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<tr>
<td>Quality Management</td>
<td>K.Shridara Bhatt</td>
<td>Himalaya</td>
<td>1\textsuperscript{st} edition 2007</td>
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</table>
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
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>
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</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>
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</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>
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</thead>
<tbody>
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<td>Employee Name</td>
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<tr>
<td>Employee Code</td>
<td>Number</td>
<td>6</td>
</tr>
<tr>
<td>Address</td>
<td>Character</td>
<td>25</td>
</tr>
<tr>
<td>Designation</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>Grade</td>
<td>Character</td>
<td>1</td>
</tr>
<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>
</tr>
</thead>
<tbody>
<tr>
<td>Student Name</td>
<td>Character</td>
<td>15</td>
</tr>
<tr>
<td>Gender</td>
<td>Character</td>
<td>6</td>
</tr>
<tr>
<td>Roll No</td>
<td>Character</td>
<td>10</td>
</tr>
<tr>
<td>Department Name</td>
<td>Character</td>
<td>15</td>
</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) 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  

DIPLOMA IN BUSINESS LAW  

COMMERCIAL LAW  

Subject Description: This course aims the students to understand the Fundamentals of Laws relating to Commercial Activities  

Goals: To enlighten the students’ knowledge on the basic Business Law  

Objectives: After the successful completion of the course the student should have a thorough knowledge on Law of Contract and relevant laws.  

Unit – I  


Unit – II  


Unit – III  


Unit – IV  


Unit – V  


Books for Reference:  


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:

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

RETAIL BUSINESS MANAGEMENT

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
3. Retail Management Strategic Approach - Barry,Berman, Joel R Evam- Pearson Education (Singapore) 2002
SEMESTER - IV

DIPLOMA IN BUSINESS LAW

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 through knowledge on Formation of Company, Documents required and Acts pertaining to it.

Unit - I

Unit - II
Memorandum of Association – Meaning – Purpose – Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Meaning – Forms – Contents – Alteration of Articles – Doctrine of Indoor management

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 frame work 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
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 I

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.
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: Khatia’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.
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.
SEMESTER - V

DIPLOMA IN BUSINESS LAW
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 through 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.

BOOKS FOR REFERENCE:

<table>
<thead>
<tr>
<th>Book Name</th>
<th>Author Name</th>
<th>Publisher</th>
<th>Year &amp; Edition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Principles of Auditing</td>
<td>Dinkar Pagare</td>
<td>S chand &amp;co Ltd</td>
<td>Reprint 2007</td>
</tr>
<tr>
<td>Practical Auditing</td>
<td>RavinderKumar, Virendar Sharma</td>
<td>Prentice Hall of India</td>
<td>Reprint 2001</td>
</tr>
<tr>
<td>Practical Auditing</td>
<td>B.N.Tandon, S.Sudharsanam</td>
<td>S chand &amp;co Ltd</td>
<td>Reprint 2003</td>
</tr>
<tr>
<td>Auditing</td>
<td>Pradeep Kumar</td>
<td>Kalyani Publishers</td>
<td>Reprint 2006</td>
</tr>
<tr>
<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 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

BOOKS FOR REFERENCE:

<table>
<thead>
<tr>
<th>Book Name</th>
<th>Author Name</th>
<th>Publisher</th>
<th>Year &amp; Edition</th>
</tr>
</thead>
<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>
</tr>
</tbody>
</table>
Subject Description: This course aims to expose the students to be aware of 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 thorough knowledge of the basic concepts which lead to the formation and execution of electronic contracts.

Unit I

Unit II
Intellectual Property Aspects: WIPO - GII - ECMS - Indian Copyright Act on soft propriety works - Indian Patents act on soft propriety works.

Unit III

Unit IV
Global Trends - Legal framework 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
Elective – I  A INCOME TAX LAW & PRACTICE

Subject Description : This course aims to provide an in-depth knowledge on the provisions of Income Tax.

Goals : To familiarize the students with recent amendments in Income-tax.

Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I


UNIT II

Heads of Income: Income from Salaries – Income from House Property.

UNIT III

Profit and Gains of Business or Profession – Income from Other Sources.

UNIT IV

Capital Gains – Deductions from Gross Total Income.

UNIT V

Set off and Carry forward of losses – Aggregation of Income- Computation of Tax liability– Assessment of Individuals.

Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:


2. Dr. HC Mehrotra, “Income-tax Law and Accounts” Sahithya Bhavan publishers
Elective – 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
Subject Description: This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

Goals: To enable the students to understand the fundamentals of law relating to commercial activities.

Objectives: On successful completion of this course, the student should be well versed in basic provisions regarding legal frame work governing the business world.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

Books for Reference:
1. N.D. Kapoor------ Business Laws – Sulthan Chand & Sons
2. R.S.N. Pillai and Bagavathy------Business Laws- S.Chand & Co.,
Elective – II A  BUSINESS FINANCE

**Subject Description**: This course aims to throw light on the importance of Finance to Business and the proper ways of managing it.

**Goals**: To enable the students to know the intricacies of Business Finance.

**Objectives**: On successful completion of this course, the student should be well versed in the concept of Business Finance and the Application of Finance to Business.

### Unit – I

### Unit – II

### Unit – III

### Unit – IV

### Unit – V

**Books for Reference:**

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
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.
Elective – II  C  SUPPLY CHAIN MANAGEMENT

Objective
To create awareness about the supply chain activities taken in order to deliver the goods

Unit I
Supply Chain Management – Global Optimisation – importance – key issues – Inventory management – economic lot size model. Supply contracts – centralized vs. decentralized system

Unit II

Unit III

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

Unit V

Reference Books:
Subject Description: This course aims to provide knowledge on the Indirect Tax.
Goals: To familiarize the students with the major in.
Objectives: On successful completion of this course, the student should be well versed in the prevailing act.

UNIT- I
Special features of Indirect Taxes - Contribution to government revenues - Taxation under the constitution - Advantages and Disadvantages of Indirect Taxes.

UNIT- II

UNIT-III

UNIT- IV
Customs Duty - Different Types of Customs Import Duties - Abatement of duty in Damaged or Deteriorated Goods - Remission on duty on lost, destroyed or abandoned goods - Customs Tariff Act 1985 - Customs Duty Drawback.

UNIT- V
Central Sales Tax Act 1956 - Objectives of the CST – Levy and Collection of CST – Sales and Deemed Sales - Subsequent sales - Registration - Compulsory Registration - Voluntary Registration - Security from dealer-registration procedure.

Books for Reference:
   R.L.Gupta V.K.Gupta, “Indirect Tax”
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 – II | C | Project Work & Viva-Voce

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