

**BHARATHIAR UNIVERSITY, COIMBATORE-641 046**  
**B.A. ECONOMICS WITH COMPUTER APPLICATIONS (CBCS PATTERN)**  
**WITH COMPULSORY DIPLOMA IN TRADE ECONOMY AND COMPUTER SYSTEMS**  
(For the students admitted during the academic year 2008-2009 and onwards)

**SCHEME OF EXAMINATIONS**

Part	Study Components / Course Title	Inst. Hours/ Week	Examination				Credit
			Duration	CIA \$	Uni. Exam	Total	
<b>Semester I</b>							
I	Language-I	6	3	25	75	100	3
II	English-I	6	3	25	75	100	3
III	CORE I – MICRO ECONOMICS – 1	5	3	25	75	100	4
III	CORE II – INTRODUCTION TO INFORMATION TECHNOLOGY	5	3	25	75	100	4
III	ALLIED PAPER I PRINCIPLES OF MANAGEMENT	6	3	25	75	100	5
IV	<b>Environmental Studies #</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>2</b>
<b>Semester II</b>							
I	Language-II	6	3	25	75	100	3
II	English-II	6	3	25	75	100	3
III	CORE III – MICRO ECONOMICS - II	5	3	25	75	100	4
III	CORE IV – OFFICE AUTOMATION TOOLS	5	3	25	75	100	4
III	ALLIED PAPER II COMPUTERISED ACCOUNTING – TALLY	6	3	25	75	100	5
IV	<b>Value Education – Human Rights #</b>	<b>2</b>	<b>3</b>	<b>-</b>	<b>50</b>	<b>50</b>	<b>2</b>
<b>Semester III</b>							
I	Language-III	6	3	25	75	100	3
II	English-III	6	3	25	75	100	3
III	Core V – MACRO ECONOMICS	4	3	25	75	100	4
III	Core VI – PROGRAMMING IN C	4	3	25	75	100	4
III	Allied : III - STATISTICS	5	3	25	75	100	5
IV	<b>Skill based Subject 1 (Diploma) FINANCIAL ACCOUNTING</b>	<b>3</b>	<b>3</b>	<b>25</b>	<b>75</b>	<b>100</b>	<b>3</b>
IV	<b>Tamil@ / Advanced Tamil# (OR) Non-major elective - I (Yoga for Human Excellence)# / Women's Rights#</b>	<b>2</b>	<b>3</b>	<b>75</b>	<b>75</b>	<b>75</b>	<b>2</b>
<b>Semester IV</b>							
I	Language-IV	6	3	25	75	100	3
II	English-IV	6	3	25	75	100	3
III	Core VII – MONETARY ECONOMICS	4	3	25	75	100	4
III	Core VIII – PROGRAMMING IN C++	4	3	25	75	100	4

III	Allied : IV MATHEMATICS FOR ECONOMICS	5	3	25	75	100	5
IV	Skill based Subject 2 (Diploma) TRADE DOCUMENTATION	3	3	25	75	100	3
IV	Tamil @ /Advanced Tamil # (OR) Non-major elective -II (General Awareness #)	2	3	75	75		2
<b>Semester V</b>							
III	Core IX – FISCAL ECONOMICS	6	3	25	75	100	4
III	Core X – FOREIGN TRADE PROCEDURES AND DOCUMENTATION	6	3	25	75	100	4
III	Core XI – INTRODUCTION TO DBMS WITH ORACLE SQL *PLUS	6	3	25	75	100	4
III	Core XII – ENTREPRENEURSHIP DEVELOPMENT	5	3	25	75	100	4
III	Elective –I	4	3	25	75	100	5
IV	Skill based Subject 3 (Diploma) COMPUTER SYSTEM – I	3	3	25	75	100	3
<b>Semester VI</b>							
III	Core XIII – INDIAN ECONOMIC ISSUES	6	3	25	75	100	4
III	Core XIV - ACCOUNTANCY FOR ECONOMICS	6	3	25	75	100	4
III	Core XV – VISUAL BASIC	5	3	25	75	100	4
III	Elective –II	5	3	25	75	100	5
III	Elective –III	5	3	25	75	100	5
IV	Skill based Subject 4 (Diploma) COMPUTER SYSTEM – II	3	3	25	75	100	3
V	Extension Activities @	-	-	50	-	50	1
Total						3700	140

\$ Includes 25/40% continuous internal assessment marks for theory and practical papers respectively.

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

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

<b>List of Elective papers (Colleges can choose any one of the paper as electives)</b>		
Elective – I	A	E-commerce
	B	Banking Practice
	C	Financial Markets
Elective – II	A	Auditing
	B	Investment Policies and Programme – I
	C	Tourism
Elective - III	A	Principles of Insurance
	B	Investment Policies and Programme – II
	C	Agricultural and Rural Development

**B.A Economics with Computer Applications**  
**Semester I**  
**Part III - Core Paper I – Micro Economics I**

**Total Hours: 90**

**Preamble:**

The paper attempts to

- Equip the students with the basic tools and methods of economic analysis.
- Understand the behaviour of economic agents as a consumer and producer.

**Unit I**

Introduction: Nature and Scope of Economics – Definitions of Economics – Wealth, Welfare, Scarcity and Growth- Distinction between Micro and Macro Economics-Inductive and Deductive methods-Static and Dynamic Analysis – Economic Laws – Partial and General Equilibrium.

(17 hours)

**Unit II**

Theory of Demand-Cardinal approach to consumption analysis – Law of Diminishing Marginal Utility – Law of Equi-Marginal Utility – Law of Demand – Exceptional demand curves – Determinants of Demand – Elasticity of demand – Types and Degrees – Measurement – Factors influencing elasticity of demand\*-uses.

(18 hours)

**Unit III**

Theory of Consumption – Ordinal approach to consumption analysis – Indifference curve analysis – Scale of preference – Indifference curves – Properties – Marginal Rate of Substitution – Consumer's Equilibrium – Income, Price and Substitution effects-Consumer's surplus including Hicksian Treatment.

(20 hours)

**Unit IV**

Factors of Production: Characteristics of Land – Characteristics of Labour – Efficiency of Labour – Division of Labour – Characteristics of Capital – Characteristics of Organization – Characteristics of an Entrepreneur Elasticity of Supply – Factors affecting elasticity of supply

(15 hours)

**Unit V**

Theory of Production: Production Function – Laws of Returns – Law of Variable Proportions – Returns to Scale – Producer's Equilibrium using isoquant – Economies of scale – Internal and External – Diseconomies.

(20 hours)

**Books for Reference**

Dr. S. Sankaran : Micro Economics, Margham Publications,  
Madras, 1990

- H.L. Ahuja : Principles of Economics, S. Chand & Company  
(P) Ltd., New Delhi, 2003.
- Misra & Puri : Advanced Micro Economics, Himalaya Publishing  
House, Mumbai, 1996.
- M.L. Jhingan : Micro Economics, Theory, Vrinda Publications Ltd.,  
New Delhi, 2002.
- Lokanathan. V : Principles of Economics, Economic Analysis,  
S. Chand & Co, New Delhi, 2003.

**B.A Economics with Computer Applications  
Semester I**

**Part III - Core Paper II - Introduction to Information Technology**

**Total Hours: 90**

**Preamble:**

The aim of the paper is

- To enable the students to have fundamental knowledge of computers and Internet operations and
- To provide knowledge about the various office automated tools.

**Unit I**

General features of a Computer, Generation of Computers. Personal computer workstation, Mainframe Computer, Mini Computer and Super Computers. Data process Information processing. Computer Applications in various areas of business  
(15 hours)

**Unit II**

Computer organization, Central Processing Unit, Computer Memory: Primary memory and secondary memory. Secondary Storage Devices – Magnetic and optical media. Input and output device.  
(18 hours)

**Unit III**

Computer hardware and software: Computer hardware-software: Machine Language Assembly language – High Level Language – Application software, Elements of MS DOS and Windows OS. Computer arithmetic: Binary, Octal and Hexadecimal number systems. Algorithm and flowcharts. (Illustrations)  
(18 hours)

**Unit IV**

Network of computer: Types of network: LAN, Intranet and Internet. Internet applications World Wide Web. E-Mail, browsing and searching. Search engines. Introduction to HTML – Role of HTML – Presentation and Layout – Text, Colours and Backgrounds.  
(21 hours)

**Unit V**

Tables and Layout – Frames – Multimedia

(18 hours)

### **Books for Reference:**

- Alexis Leon and Mathews Leon : Fundamentals of Information Technology,  
Leon Tec World Pub.
- R. Saravana Kumar, R. Parameswaran : A Text book of Information Technology  
S. Chand (Reprint 2005)
- T. Jayalakshmi
- Ivan Bayross : Web enabled commercial application  
CGI-development Using HTML, DHTML,  
JavaScript, PERL,
- S.K. Jain : Information Technology “O” level made  
Simple, BPB Publication, 1999
- V.K. Jain : “O” Level Personal Computer Software  
BPB Publication, 2000
- V. Raja Raman : Fundamentals of Computers,  
Prentice Hall India. 1999
- Thomas Powell : The complete reference HTML &  
XHTML, Tata McGraw Hill, 2003.

## **B.A Economics with Computer Applications Semester I Part III – Allied Paper I – Principles of Management**

**Total Hours: 90**

### **Preamble:**

- To acquaint the students with the fundamentals of Business Management
- Highlights is made on the process of planning and decision – making to impart Rational decision – making abilities
- To make the students know about building organizational structure by having a right span with proper delegation
- To make them know about the mechanisms of controlling to achieve Co-ordination.

### **Unit I**

Management – Nature – Scope – Functions of Management – Management and Administration – Is Management a science or art or profession – Levels of Management – Managerial skills.

(16 hours)

### **Unit II**

Planning – Concept – Nature – Importance – Limitations – Types of Planning – Types of Plans; Objectives Policies (Nature and Types), Procedures, rules, Programmes

and Budgets – Management by objectives – Process – Merits. Decision-making-types-steps-factors involved in decision-making.

(18 hours)

### **Unit III**

Organisation – nature–steps-key elements-significance-Principles of Sound Organization-Formal and informal Organization (Concept) – Organizational Structure: Types-Line, Line and Staff, functional, Project, Committees (nature, types, merits, demerits). Effective Organizing.

(20 hours)

### **Unit IV**

Delegation – Elements – Principles – Types – Advantages – Barriers – Guidelines to make effective delegations – Departmentation – basis – guidelines – Centralization and Decentralization – Factors – Advantages and disadvantages – Span of Management – Factors influencing span of management.

(20 hours)

### **Unit V**

Controlling – Concept - nature – factors – process – characteristics of an ideal control system – control – devices – Traditional and Modern Techniques. Co-ordination – Determinants – Techniques – ways to achieve Co-ordination.

(16 hours)

### **Books for Reference:**

- B.P. Singh and T.N. Chhabra : Principles & Practice of Management  
Dhanpat Rai & Co (Pvt) Ltd, New Delhi, 2002
- Dinkar Pagare : Principles of Management, Sultan  
Chand & Sons, New Delhi, 2000
- L.M. Prasad : Principles of Management, Sultan  
Chand & Sons, New Delhi, 2001.
- Koontz and O'Donnel : Management, Tata McGraw Hill,  
1998.

**B.A Economics with Computer Applications**  
**Semester II**  
**Part III – Core Paper III – Micro Economics II**

**Total Hours: 75**

### **Preamble:**

The paper aims at

- Equipping the students with the tools of economic analysis to deal with difference economic phenomenon

- Imparting knowledge about the behaviour of economic agents namely production and factor owner as price fluctuations in market

### **Unit I**

Cost and Revenue – Concepts of cost and revenue – Average, Marginal and Total Cost - Nature of Short and Long run average cost curves – Revenues: Total revenue – Marginal Revenue – Importance of revenue curves – Equilibrium of the firm under marginal conditions.

(15 hours)

### **Unit II**

Product Pricing I – Structure of Market – Perfect Competition – meaning – Price and Output determination in the short run and long run. Time Element – Monopoly – Meaning – Features – Price and Output determination – Price Discrimination and its degrees – Price determination under discriminating monopoly – Dumping – Difference between perfect competition and monopoly.

(16 hours)

### **Unit III**

Product Pricing II – Monopolistic competition – distinction between monopolistic competition and imperfect competition – Equilibrium of the firm – Group equilibrium – selling costs – wastes of imperfect competition – Oligopoly – features – kinked demand curve model – price leadership – price determination under low cost firm model & dominant firm – Cournot model of duopoly.

(16 hours)

### **Unit IV**

Factor Pricing I : Factor Pricing\_ - Difference between factor Pricing and Commodity pricing – Marginal Productivity Theory – Ricardian Theory of Rent - Quasi rent and Transfer earnings – Modern Theory of rent. Wages – real wages – Theories of Wages – Backward sloping supply curve of labour – Collective Bargaining and wages.

(16 hours)

### **Unit V**

Factor Pricing II – Interest – Gross Interest and Net Interest – Loanable Fund Theory of Interest – Liquidity Preference theory of interest – Profit: Gross and Net Profits – Innovation and Risk Bearing Theories of Profit.

(12 hours)

### **Books for Reference**

- Dr. S. Sankaran : Micro Economics, Margham Publications, Madras, 2003.
- Jhingan, M.L : Micro Economic Theory, Vrinda Publications Ltd.,

- New Delhi, 2002.
- Misra & Puri : Advanced Micro Economics, Himalaya Publishing House, Mumbai, 1996.
- Lokanathan, V : Principles of Economics, Analysis, S. Chand & Co, New Delhi, 2003.

**B.A Economics with Computer Applications**  
**Semester II**  
**PART III – Core Paper IV – Office Automation Tools**  
**Total Hours: 75**

**Preamble :**

- This papers covers the essential skills for using all the office programs separately and as a team
- Users can develop their own application using Graphical User Interface, which is a part of the windows.
- Microsoft Access is a full featured Database Management System that organizes staggering Information about Personal and Business Life.
- PowerPoint is a presentation graphics program that you can use to create slides, overhead transparencies, Handouts and Speaker Notes.

**Unit I:**

Windows 2000 :Introduction to Computers – Windows 2000 – Features of Windows 2000 – Date & Time, Time Zone, Display, Background, Screensaver, Fonts, Modems, Mouse, Mouse Pointers – Explorer.

(16 hours)

**Unit II:**

MS Word :Word Basics – Starting Word, Creating Documents, Parts of a world window, Formatting Features, Menus, Commands, Toolbars& their icons – Mail Merge – Macros - word Exercises.

(16 hours)

**Unit III:**

MS Excel :Excel Basics – Introduction – Menus, Commands, Toolbars and their Icons – Data Sort – Functions – Excel Exercises.

(14 hours)

**Unit IV :**

MS PowerPoint: **PowerPoint** basics – Introduction – Toolbar, their Icons and Commands – navigating in PowerPoint – Working with PowerPoint (Animating Effects, Hyperlink).

(14 hours)

**Unit V :**

MS Access: Introduction – Parts of an Access Window – (Toolbars and their Icons) – Creating a simple database and tables – Forms – Entering and Editing data – finding, Sorting and displaying data – Printing Reports, Forms, Letters and Labels.



### **Books for Reference**

- Sanjay Saxena : "A First Course in Computers", Vikas Publishing House Pvt Ltd, 2003.
- Ron Mansfield : Working in Microsoft Office, Tata McGraw Hill Publishing Company Ltd, 1997.

### **PRACTICAL I – Office Automation Tools**

- ❖ Prepare a class Timetable using Ms Word
- ❖ Prepare an application with Bio-Data using Ms Word (Like application for the post of lecturer in college)
- ❖ Prepare an information letter to various students about the publication of results using Mail Merge
- ❖ Design an advertisement copy in Ms Word
- ❖ Prepare Students mark sheet using Excel
- ❖ Prepare Payroll for employee using Excel
- ❖ Draw a chart using Excel with the details : Student name and marks of 3 subjects.
- ❖ Display various departments and courses offered in our college using Power Point.
- ❖ Create a database for employee details and generate a report for pay slip using MS Access
- ❖ Create a database maintaining stock in a shop with fields: Serial Number (Primary Key), Name of Product, Product Code, Quantity and Price.

### **B.A Economics with Computer Applications Semester II**

#### **PART III – Allied Paper II Computerized Accounting - Tally Total Hours: 90**

#### **Preamble:**

The objectives of the Paper are

- ❖ To familiarize the students with accounting skills using tally software

#### **Unit I**

Basics of Accounting-Accounting Principles – concepts and conventions- Double entry system- Rules of Accounting – mode of accounting – financial statements. Accounting on Computers: Accounting system – Benefits of accounting on computers-factors contributing to change – Challenges associated with accounting on Computers,

#### **Unit II**

Tally Fundamentals: Introduction to Tally – Features of Tally – Getting functional with Tally – Creation/ Setting up of a company in Tally- F11 Features – F12 Configure – Value added tax in Tally

Processing Transactions in Tally: Ledgers and Groups – Accounting Vouchers – Contra Voucher – Payment Voucher – Receipt Voucher – Journal Voucher – Sales Invoice – Duties and taxes – Recording Transaction of Sample Data

### **Unit III**

Generating and Printing of Accounting Reports: Financial Reports in Tally – Balance Sheet – Profit and Loss Account – Account Books – Group Summary – Group Vouchers – Generation of Reports

Inventory in Tally: Stock Groups – Stock Items – Units of Measure – Inventory Vouchers - Recording Simple Inventory Transactions

### **Unit IV**

Purchase and Sales: Cash and Credit Purchases – Cash and Credit Sales – Purchases Returns – Sales Returns – Bill of exchange – Bills Receivable and Bills Payable – Revenue Recognition Principles – Price Levels

Display and Reports: Introduction – Accounting and Inventory Reports in Tally

### **Unit V**

Accounting Reports: Balance Sheet – Profit and Loss Account – Account Books – Statement of Accounts – Day Book

Inventory Reports: Stock Summary – Inventory Books

Printing Reports: Types of Print Configuration Options – Print Format

### **References :**

- Namrata Agarwal & Sanjay Kumar : Financial Accounting on Computers using Tally  
Dreamtech Press, New Delhi, 2002
- N.Satyapal : Using Tally  
Khanna Publications, New Delhi, 2000
- Implementary Tally : BPB Publication, 2001

**B.A Economics with Computer Applications**  
**Semester III**  
**PART III – Core Paper V – Macro Economics**

**Total Hours: 75**

### **Preamble:**

The paper is designed to

- Make the students aware of the basic, theoretical framework underlying the field of macro economics.

- Expose the students to macro economic aspects in Keynesian and Post-Keynesian economics.

### **Unit I**

Definition, nature and scope of Macro Economics – Circular flow of income Closed Economy Model – Open Economy Model – Importance of circular flow of income – National Income – Concepts, Measurements – Difficulties in measurement of national income - Various forms of Social Accounting and their uses.

(15 Hours)

### **Unit II**

Classical Theory of Employment: Say's Law of Market – Pigou's wage cut Policy – Keynesian Theory of Employment: Effective Demand – Under employment equilibrium. Difference between Classical Theory of Employment and Keynes Theory of Employment.

(15 Hours)

### **Unit III**

Consumption Function – Average and Marginal Propensity to Consume Determinants of Consumption Function\* - Keynes's Psychological Law of Consumption Function – Duesenberry's Relative Income Hypothesis – Friedman's Permanent Income Hypothesis.

(15 Hours)

### **Unit IV**

Savings – Types of Saving - Determinants of Saving – Investment function Types of Investment – Determinants of Investment. Marginal Efficiency of Capital and Rate of Interest (Only Liquidity Preference Theory of Interest) – Saving and investment equality – Classical Approach – Keynes Approach – Multiplier – Its working and Leakages – Principles of Acceleration.

(15 Hours)

### **Unit V**

Post – Keynesian Macro Analysis – Contributions of Hicks and Hansen – IS – LM function – Primary and secondary objectives of general Macro Economics Policy – Supply side economics.

(15 Hours)

### **Books for Reference**

- Dr.R.Cauvery and Others : Macro Economics, S. Chand & Company Ltd.,  
New Delhi, 2004.
- M.L. Jhingan : Macro Economics, Konark Publishers Pvt  
Ltd., New Delhi, 1997
- Dr. S. Sankaran : Macro Economics, Margham Publications,  
Chennai, 2004.

**B.A Economics with Computer Applications  
Semester III**

**Core Paper VI - Programming in C**

**Total Hours: 60**

**Preamble**

- C has emerged as the language of choice for most applications due to speed, portability and compactness of code.
- This language enables the student to understand and specialize them in system side programming.

**Unit I**

Overview of C – Constants, Variables and Data Types – Operators and Expressions.

(13 Hours)

**Unit II**

Managing Input and Output Operators – Decision Making and Branching) – Decision making and Looping.

(12 Hours)

**Unit III**

Arrays – One Dimensional Arrays, Two - Dimensional Arrays,– Declaring and Initializing String Variables, Reading and Writing Strings, String Handling Functions.

(12 Hours)

**Unit IV**

User- Defined functions: Calling a functions – Category of functions – nesting of functions – Recursion – Functions with arrays – Scope and Lifetime of variables in functions Pointers: Declaring and initializing – Accessing a variable through its pointers.

(13 Hours)

**Unit V**

Structures and Unions : File Management in C

(10 Hours)

**Books for Reference :**

- E. Balagurusamy, : “Programming in C”, Tata McGraw Hill, New Delhi,2000.  
Henry Mullish, Herbert L. Cooper: Spirit of C”,. BPB Publications Delhi  
Yashvant Kanetkar, Let us C”, BPB Publications, Delhi,2002

## Practical – C Programming

### List of C Programs

1. Program to find Simple and Compound interest
2. Quadratic Equation for all types of roots
3. Program to display Fibonacci series
4. Find standard Deviation and variance
5. Program to find ncr
6. Construct a Pyramid of digits and reverse pyramid
7. Count the vowels, consonants and white spaces
8. Count the number of palindromes in a sentence
9. Generate sub strings using various sub string functions
10. Illustrate file read and write operations
11. Sum of n prime numbers
12. Print multiplication table
13. Check whether given year is leap year or not

## B.A Economics with Computer Applications Semester III PART III Allied III –Statistics

**Total Hours: 90**

### Preamble

This paper aims at

- Analyzing and interpreting data
- Applying the statistical tools for solving economic problems

### Unit I

Definition – importance – functions and limitations of statistics – Primary and Secondary data, census and sampling methods – Collection of data – Frequency distribution – Classification and Tabulation of data – Diagrammatic and Graphical representation – Ogive and Lorenz Curves

(20 Hours)

### Unit II

Measures of Central Tendencies – Functions of an average – Essentials of an ideal average – Arithmetic mean – Geometric Mean – Median – Mode – Relationship between different averages – Appropriateness of an average.

(16 Hours)

### Unit III

Measures of Dispersion – Range – Quartile Deviation – Mean Deviation – Standard Deviation – Coefficient of Variation – Skewness – Kurtosis.

(17 Hours)

### Unit IV

Simple Correlation – Meaning and types – Measurement of Correlation – Karl Pearson’s Coefficient of Correlation – Spearman’s Rank Correlation – Method of Least Square with one independent variable.

(18 Hours)

### Unit V

Index numbers – Laspeyre’s, Paasche’s, Fisher’s Ideal Index Numbers – Cost of Living Index numbers – Time Series Analysis – Components and measurements of Time Series limited to moving average and least square methods.

(19 Hours)

**Note:** Theory carries 40 marks and problems carry 60 marks

### Books For Reference:

- R.S.N. Pillai and Mrs. V. Bagavathi : Statistics,  
S.Chand & Company Ltd., Delhi, 1997.  
S.P. Gupta : Statistical Methods, Sultan Chand & Sons,  
New Delhi, 2003

**B.A Economics with Computer Applications**  
**Semester IV**  
**PART III –CORE PAPER VII – Monetary Economics**

**Total Hours: 60**

### Preamble

This paper aims at

- Understanding the role of money, theories of money and how money is managed in modern economy.
- Analyzing the monetary forces, their developmental role and limitations in shaping and influencing the monetary policies.

### Unit I

Money – Nature – Importance – Significance – Evolution – Definition – Kinds – Functions – Merits and Demerits - Money under Capitalism and Socialism – Money in Modern Economy.

(10 Hours)

### Unit II

Monetary Standards – Monometallism and Bimetallism – Gresham’s Law – A brief Survey of Gold Standard – Types of Gold Standard – Causes for the Breakdown of Gold Standard – Paper Standard – Principles and Methods of Note Issue – Merits and Demerits – India’s present currency’ system.

(13 Hours)

### Unit III

Theories of Money – Fisher’s Quantity Theory of Money – Cambridge Version of Quantity Theory – Keynes Theory of Money and Prices – Reformulation – Friedman’s Restatement of Quantity Theory of Money.

(12 Hours)

### Unit IV

Inflation – Meaning- Definition – Causes – Types – Effects – Control. Definition – Effects – Control Stagflation - Business Cycles – Meaning – Phases – Types – Monetary Theories of Trade Cycle – Control of Trade Cycles.

(12 Hours)

### Unit V

Role of Commercial Banks in Economic Development\_- Credit Creation by Commercial Banks – Functions of Central Bank – Methods of Credit Control – Money Market and Capital Market (a brief idea only). Monetary Policy – its Objectives – RBI and Indian Economy - Role of NBFI’s in India’s Economic Development.

(13 Hours)

### Books for Reference

- Dr.S. Sankaran : Monetary Economics, Margham Publications, Chennai, 1996.
- B.N. Ghosh and Rama Ghosh : Fundamentals of Monetary Economics, Himalaya Publishing House, Bombay, 1989.
- M.L. Jhingan : Monetary Economics, S. Chand & Co Ltd., New Delhi, 1996.
- T.T. Sethi : Monetary Economics, S. Chand & Co Ltd., New Delhi, 1996.

## B.A Economics with Computer Applications Semester IV PART III –Core Paper VIII Programming in C++

**Total Hours : 45**

### Preamble

This paper is designed to

- Enable the student enhance the programming knowledge
- Provide an exposure about the various oops concepts and
- Impart knowledge about the programming languages

### Unit I

Principles of OOPS – Basic concepts of OOPS – Benefits of OOPS – Object oriented languages – Applications of OOPS. Structure of C++ Program.

(9 Hours)

## Unit II

C++ programming basic : Basic Program Construction – Output using cout – Directives Comments – Integer variables – Character variables – Input with cin – Floating point types – The bool – The set ‘w’ manipulator – Type conversion – Arithmetic operators – Library functions.

(11 Hours)

## Unit III

Tokens, Expressions and Control Structure – Functions in C++

(9 Hours)

## Unit IV

Classes and objects – Operator overloading - Inheritance

(8 Hours)

## Unit V

Pointers - Working with files

(8 Hours)

Object oriented programming with C++ - E. Balaguruswamy, 3<sup>rd</sup> edition, Tata McGraw Hill, Publishing Co.,

Object oriented programming with C++ - Robert Lafore, 3<sup>rd</sup> edition, Galgotia

## Books for Reference

- K.R Venugopal, & Ravishankar, : Mastering C++, Tata McGraw Hill Publishing Co., Delhi, 2000
- Herbert Schildt, : C++ The Complete Reference, Tata McGraw Hill Publishing Co., Delhi, 2003
- Bjarne Stroustrup : C++ Programming, Pearson Education Pvt. Ltd. New Delhi., 2000
- E. Balaguruswamy : Object Oriented Programming with C++, Tata McGraw Hill, Publishing Co., Delhi, 2002
- Robert Lafore, : Object Oriented Programming with C++, Galgotia Publications. Bombay, 2001

## PRACTICAL – C++

### List of Practical

1. Write a program to design a Pyramid using for loop
2. Write a program to generate the Mark Sheet and declare the Result of the student.
3. Write a program to calculate the Electricity Bill.
4. Write a program to Reverse the String using Static Members.
5. Write a program to calculate the Break – Even Point
6. Write a program to calculate the Economic Ordering Quantity.



7. Write a program to Compare and Concatenate two strings
8. Write a program to prepare the Payroll of Employee.
9. Write a program to using Constructor and Destructors.
10. Write a program for Adding two Matrices.
11. Write a program for multiplying two matrices.
12. Write a program to check whether a given number is Prime or Not.
13. Write a program to find Factorial of a given number.
14. Write a program to using operator Overloading function.
15. Develop an Inventory program to calculate the Sales.

**B.A Economics with Computer Applications**  
**Semester IV**  
**Part III – Allied- IV – Mathematics for Economists**

**Total Hours: 90**

**Preamble :**

The paper helps the students

- ✓ To gain elementary mathematical knowledge
- ✓ To know the application of mathematical techniques in Economic theories.

**Unit I Mathematical Economics and Algebra:**

Nature and scope of Mathematical Economics – Mathematical operations with decimal and fractions – Ratios and proportions – Variations – Progression – Arithmetic progression – Harmonic progression – Geometric progression – Binomial progression.

(16 hours) **Unit II**

**: Number system and equation**

Number system – Prime numbers – Integers – Rational numbers – Operations with fractions - Real number system – Properties of real number system – Equation – Linear and Quadratic – Solutions to linear and quadratic equations.

(18 hours)

**Unit III : Matrix Algebra**

Matrix – Types – Addition – Subtraction – Multiplication – Determinants – Transpose of matrix – Inverse of matrix – Solution of simultaneous equation – Cramer's rule – Matrix inversion method (3\*3).

(18 hours)

**Unit IV : Differentiation**

Geometry of Marginal analysis – Process of Differentiation – Rules of Differentiation – Some Standard results – Exponential and logarithmic – Derivatives of Higher Order – Sign of differential coefficient – Application of second order derivatives and nature of curve – maximum and minimum values of a function (single variable) – Order conditions for maximum and minimum values.

(19 hours)

**Unit V : Mathematics of finance**

Simple interest, Compound interest – Depreciation – Discounting – Annuity – Perpetuity – Amortization – Sinking fund – Percentage – Cost, Sales, Profit – Purchase discount – Trade, Quantity and Cash – Commission.

(19 hours)

**Note :** Theory carries 40 marks and problem carries 60 marks.

**Books for Reference:**

- V.D.Deshpande, Chandekar & Dharmadhihar : Elementary Mathematical Techniques for Economics, Chand Company Pvt Ltd., New Delhi, 1998.
- B.C. Metha and B.C.Madnani : Mathematics for Economists, Sultan Chand & sons, New Delhi 2000.
- B. Navaneetham & others : Business Mathematics, Anand Publications, 1998
- Srinath Baruah : Basic Mathematics, Applications in Economics, Macmillan India Ltd, Chennai, 2001.
- Alpha C Chiang : Basic Mathematics, McGraw Hill Publications Delhi, 2000

**B.A Economics with Computer Applications**

**Semester V**

**Part III Core Paper IX Fiscal Economics**

**Total Hours: 90**

**Preamble:**

The aim of the Paper is

- to enable the students to understand the fundamentals of Public Finance
- to impart a thorough understanding of the role and functions of the Government in a modern economy and
- to study the impact of financial operations on economic activities

### **Unit I**

Nature and scope of public finance – Meaning and definition of public finance – Distinction between public finance and private finance. Principles of Maximum social advantage

(18 Hours)

### **Unit II**

Public revenue – Meaning, Significance of public revenue, sources of public revenue – Tax & Non tax revenue. Canons of taxation- objectives of taxation- characteristics of a good tax systems. Effects of taxation on production and distribution. Direct and indirect taxes (with special reference to income tax, wealth tax, gift tax, sales tax, VAT, excise duties, and custom duties) – Meaning of incidence and shifting and Modern theory of incidence

(19 Hours)

### **Unit III**

Public expenditure – Classification of public expenditure – Causes for the growth of public expenditure – effects control of public expenditure. Public Debt – Meaning and classification of public debt---causes and growth of public debt Methods of debt redemption –Effects of public debt

(18 Hours)

### **Unit IV**

Principles of Federal Finance - Centre – State financial relationship – Role of finance commission – Report of current finance commission – Deficit financing – Meaning, Methods and effects

(17 Hours)

### **Unit V**

Fiscal policy – Meaning –objectives – tools, Role of fiscal policy in developing economy. Budget – Features – objectives – Balanced and Unbalanced budget – Budgetary Procedures in India

(18 Hours)

### **Books for Reference:**

- Dr. R. Cauvery & others : Public Finance,  
S. Chand & Ltd., Delhi 2005
- B.P. Tyagi : Public Finance, JaiPrakashNath  
& Co., Meerut, 2005
- S. Sankaran : Fiscal Economics, Margham Publications, Chennai,  
2001
- R.K. Lekhi : Public Finance, Kalyani  
Publishers, New Delhi, 2003

**B.A Economics with Computer Applications**  
**Semester V**  
**Part III Core Paper X –Foreign Trade Procedures and Documentation**  
**Total Hours: 75**

**Preamble:**

The objectives of this paper are

- To expose the students with export and import trade
- To familiarize the students with procedures of export- import trade.

**Unit I**

Foreign Trade – need – its role in economic development – Growth and Structure of India’s Foreign Trade (since 1991) – India’s Foreign Trade Policy – main features – phases of it. Export – Import policy (2002 - 2007).

(13 Hours)

**Unit II**

Export Procedures: Registration Stage – pre shipment stage – shipment stage – post shipment stage – Quality Control and pre shipment inspection – Sales Tax Exemption – realization of export proceeds – realization of incentives.

(13 Hours)

**Unit III**

Export Documentation : Aligned documentation system – Perform invoice – Commercial invoice – Letter of Credit – meaning types – advantages – Packing List – Mate Receipt – Bill of Exchange – Bill of Lading – Certificate of origin – Shipping Bill – certificate of origin – shipping bill – Consumer Invoice – Bill of Entry – Air way bill – GR form.

(15 Hours)

**Unit IV**

Import Procedure – Liberalization of Imports – Categories of importers – Special Scheme for Importers – Classification of Goods for import policy and assessment of duty – Pre – import procedure legal dimensions of import procedure – Custom Clearance – Bill of Entry – Forward contract.

(16 Hours)

**Unit V**

Practice workshop

1. Master Document
2. Documents related to import of goods
  - a. Invoice
  - b. Packing List
  - c. Certificate of origin
  - d. Mate receipt
  - e. Bill of Lading
  - f. Shipping Bill / Airway Bill
  - g. Export of Goods under claim for Duty Drawback.

3. Documents Related to Payment
  - h. Letter of Credit
  - i. Bill of Exchange
  - j. Bank Certificate of Payments
4. Documents Related to Foreign Exchange
  - k. Exchange Control Declaration (GR Form)
5. Documents Related to Insurance
  - l. Marine Insurance Certificate
  - m. Marine Insurance Declaration
  - n. Shipment Advice
  - o. Shipping Order
  - p. Format of Registration – Membership Certificate
  - q. Income Tax Return

(18 Hours)

**Books for Reference :**

- Acharya and Jain : Export and Import Procedures and Documentation, Himalaya Publishing House, Mumbai, 2003.
- Jeevanandham. C. : Foreign Exchange Practice Concepts and Controls, Sultan Chand & Sons, New Delhi, 1997.
- Ruddar Datt & Sundaram K.P.M. : Indian Economy, Sultan Chand & Sons, New Delhi, 2005.
- Mishra S. K & Puri V.k. : Indian Economy, Himalaya Publishing House, New Delhi, 2005.

**B.A Economics with Computer Applications  
Semester V**

**Part III - Core Paper XI – Introduction to DBMS with Oracle SQL\* Plus  
Total Hours: 75**

**Preamble:**

Oracle is a most popularly used backend tool for managing Relational Database System.

- It enables the students to study how the data is structured and stored.
- It provides higher data security measures.
- It provides automatic backup and recovery facilities for data.

**Unit I:**

An overview of Database Management – Introduction- Database System – Database – Advantages. Database System Architecture – Three Levels: Internal, External and Conceptual Level – Mappings – Database Administrator – Database Management System – Client/ Server Architecture – Utilities – Distributed Processing. The ORACLE

Data Types - Two Dimension Matrix Creation – Insertion of Data into Tables – Updating the contents of Tables – Deletion operation.

(14 hours)

**Unit II:**

The many faces of the Select command – Modifying the structure of tables – Removing/ Deleting/ Dropping Tables – Data Constraints. Computations in Expression Lists used to select Data – Logical Operations – Range Searching – Pattern Matching. Oracle Functions – Grouping Data from Tables in SQL – Manipulating Dates in SQL – Joins – Sub queries – Using the Union, Intersect and Minus Clause – Indexes – Views – Sequences – Granting Permissions – Revoking the Permissions Given – Creation of Reports in SQL\* Plus. PL/SQL: Introduction – The PL/SQL Syntax – ORACLE Transactions – Concurrency control in ORACLE.

(15 hours)

**Unit III:**

Cursors – Error Handling in PL/SQL – Stored Procedures: What are Procedures? Where do Procedures reside? – How Oracle Create a Procedure? – How Oracle execute Procedures? – Advantages of Procedures – Syntax for Creating Stored Procedures – An Application Using Procedure – Deleting a Stored Procedure.

Stored Functions: What are Functions? Where do Functions Reside? – How Oracle Create a Function? How Oracle Execute Functions? – Advantages of Functions – Syntax for Creating Store Function – An Application using a Function – Deleting a Stored Function.

(15 hours)

**Unit IV:**

Database Triggers: Introduction – Use of Database Triggers – How to apply Database Triggers – Types of Triggers – Syntax for creating Triggers – Deleting Triggers.

Working with Forms: Basic Concepts – Application Development in Forms – Form Modules – Using the Form Designer – Creating a Form – Generating and Running a Form.

(16 hours)

**Unit V:**

Working with Reports: Features – Defining a Data Model for a Report – Specify the Layout for a Report – Specify a Runtime Parameter Form for a Report – Use the Oracle Reports Interface – Creating a Default Tabular Report – Creating Computed Columns – Creating User Parameters – Master/ Detail report – Creating Master/ Detail Report

(15 hours)

**Books for Reference:**

Ivan Bayross

: SQL, PL/SQL – The Programming Language of Oracle, BPB Publications, New Delhi, 2006.

Ivan Bayross : Commercial Application Development Using  
ORACLE DEVELOPER 2000, BPB  
Publications, New Delhi, 1997

Michael Abbey & Michael J. Corey : ORACLE 8 – A Beginner’s Guide, Tata Mc  
Graw Hill Publishing Company, Mumbai,  
1998

## **PRACTICAL**

### **List of Programs**

1. i. Creating a Table Student with the fields – Register Number, Student Name.  
Create another table Marks with Fields – Register number, marks of 3 subjects.  
Join these two tables and display all the above information.
2. Adding fields’ state and phone number to an existing customer table and insert  
necessary values into it.
3. Creating a table customer with fields- Customer number, Name, City, Address,  
Pincode and insert 10 values in the table
4. Performing Select, update, delete operations for the Table customer details.
5. PL/SQL block to display the details of an employee based on the specified  
conditions.
6. PL/SQL block for reversing a number
7. PL/SQL block to print natural numbers up to n.
8. PL/SQL block to print Fibonacci Series.
9. PL/SQL block to perform the splitting operation a table using trigger or cursor.
10. PL/SQL block to perform specified operations in table using cursor.

**B.A Economics with Computer Applications**  
**Semester V**  
**Part III Core Paper XII Entrepreneurship Development**  
**Total Hours :75**

### **Preamble:**

The aim of the paper is

- To acquire the knowledge regarding characteristics of an entrepreneur
- To develop an interest in entrepreneurial activity and
- To equip them with entrepreneurial skills for self employment

### **Unit I**

Entrepreneurship – meaning and definition – importance – factors affecting  
entrepreneurial growth – social, economic and environmental factors. Types of functions  
of an entrepreneur – Qualities of a successful entrepreneur.

(14 hours)

## **Unit II**

Women entrepreneurs : concepts, functions and role of women entrepreneurs. Growth and women entrepreneurs, problems of women entrepreneurs – role of women entrepreneurs associations – selection of industry by women entrepreneurs. Types of industries/business suitable for women entrepreneurs – Rural entrepreneurs.

(16 hours)

## **Unit III**

Search for a business idea – sources – processing and selection – selection of types of organization – project classification and identification – project objectives – internal and external constraints – format for a report.

(15 hours)

## **Unit IV**

Training and finance objectives of training – phases of EDP – special agencies for training – institutional finance with special emphasis of commercial banks. IDBL IFCI, ICICI, IRBI, SFCS,. SIPCOT, Khadi and Village Industries Commission – Micro Finance –Incentives and Subsidies( a Brief Study)

(15 hours)

## **Unit V**

Business correspondence and communication – drafting the notices of company meetings – drafting of resolutions, minutes, correspondence – banking – insurance agency – structure of business letters – sales & trade computer based systems – need transaction – processing system characteristics – advantages – management information system – characteristics – benefits.

(15hours)

## **Books for Reference:**

- E.Gordon & K. Natarajan : Entrepreneurship Development, Himalaya Publishing House, Delhi,2005
- S.Mohan & R.Elangovan : Current Trends in Entrepreneurship, Deep & Deep Publications Pvt,Ltd., Delhi,2006
- R.Saravanakumar, R. Parameswaran : A Text Book of Information & T.Jayalakshmi (V Unit) : Technology, S.Chand & Co Ltd., Delhi, 2003
- C.B.Gupta & N.P. Srinivasan : Entrepreneurial Development, Sultan Chand & Sons, Delhi,2003
- P.Saravanavel : Entrepreneurial Development, Principles, Policies & Programme Ess Pee Key Publishing House, Madras, 1997



R.S.N.Pillai & Bagavathi : Commercial Correspondence  
& Office Management, S.Chand  
& Company, New Delhi, 1996

**B.A Economics with Computer Applications**  
**Semester VI**  
**Part III Core Paper XIII Indian Economic Issues**

**Total Hours: 90**

**Preamble:**

The Paper enables the students

- ❖ To have an essential understanding of various issues of the Indian Economy and
- ❖ To have the ability to comprehend & critically appraise the current Indian Economic Problems

**Unit I**

Characteristics of Indian Economy as a developing economy – Demographic trends in the post-independence period – birth rate, death rate, age composition, sex ratio, density, life expectancy, literacy, urbanization and workforce participation rate – unemployment – kinds – Government's policy measures to remove unemployment – Future scenario of unemployment in India.

(16 Hours)

**Unit II**

Place of Agriculture in Indian Economy – causes for low productivity – credit needs of the Indian farmers – sources of rural credit – present system of Indian agricultural marketing – measures to improve agricultural marketing in brief – New agricultural strategy Green Revolution – Problems created by Green Revolution – Agricultural price policy – Indian agriculture and WTO – Recent initiatives in Indian agriculture.

(18 Hours)

**Unit III**

Role of industrialization – Industrial policy 1991 – Importance of small scale industries – recent policy initiatives for promoting small scale industries – Industrial sickness in India – causes, consequences and remedial measures – changing features of Indian industrial labor – National wage policy – social security measures in India – Impact of WTO on Indian Industry.

(19 Hours)

**Unit IV**

India's Foreign Trade – Growth and structure – India's foreign trade policy – main features, phases of it – Export – import policy (2002 – 2007) – Foreign capital – types – Government's policy towards foreign capital – Foreign aid and Indian Economic development – WTO and India's foreign trade.

(18 Hours)

### Unit V

Inflationary trends in India – causes of inflationary rise in prices – Government policy to control prices. External value of Rupee and foreign exchange reserves – Foreign Exchange Regulation Management Act 1973 – Foreign Exchange Regulation Management Act 1999- Reasons for the growth of MNC's – Impact of MNC's on Indian Economy.

(19 Hours)

### Books for Reference:

- Ruddar Dutt and K.P.M Sundaram : Indian Economy, S.Chand & Company Ltd., New Delhi, 2004
- S.K Misra & V.K. Puri : Indian Economy, Its Development Experience, Himalaya Publishing House, Mumbai, 2004
- Ishwar D.Dhingra : Indian Economy, S.Chand & Co., Delhi 1997
- Dr.S.Sankaran : Indian Economy, Margham Publications, Chennai, 2004

## SEMESTER - VI

### CORE PAPER - XIV ACCOUNTANCY FOR ECONOMICS

#### SUBJECT DESCRIPTION

The course deals with the simple concepts of Accountancy

#### OBJECTIVES

1. To make the students to understand the basic concepts of Accountancy.
2. To encourage students to learn modern techniques of Accountancy used in Economics.

#### UNIT I

Time value of Money - Future value of a Single Amount - Future value of Annuity - Present value of a Single Amount - Present value of an Annuity.

#### UNIT II

Financial statement analysis - Basic concepts underlying Financial Accounting - Balance Sheet Profit and Loss Account - Comparative statement analysis - Common Size Analysis and Trend Analysis.

#### UNIT III

Funds flow statement - Meaning - Uses - Preparation of Fund flow statement

#### UNIT IV

Account Ratios for Business Decision - Meaning - Importance - Types - Simple Ratios - Limitation of Ratio Analysis.

#### UNIT V

Elements of Cost - Cost Sheet - Simple Problems.

#### REFERENCE BOOKS

1.	Principles of Accountancy	-	N. Vinayakam, P.L. Mani & K.L. Nagarajan
2.	Financial Accounting	-	S.P. Mani, K.L. Nagaraj
3.	Principles of Management Accounting	-	Dr. S.N. Maheswari
4.	R.L. Gupta	-	Advanced Accounts
5.	S.N. Maheswari	-	Advanced Accounting
6.	S.P. Jain and Narang	-	Advanced Accounts
7.	Pillai and Bhagavathi	-	Management Accounting
8.	M.C. Shukla and Grewal	-	Advanced Accounts
9.	T.S. Grewal	-	Principles of Accounting

**NOTE** : Question Papers must contain problems to the extent of 60% of the marks allotted to the subject.

**B.A Economics with Computer Applications**  
**Semester VI**  
**Part III Core Paper XV Visual Basic**

**Total Hours -90**

**Preamble:**

- This paper is designed to help the students
- ✓ To develop their programming skills in windows applications through this paper and
  - ✓ To provide knowledge in programming using Visual Basic for various applications

**Unit I**

VB Fundamentals – Getting Started – The VB Environments – Customizing Form – First Step In Programming : The Code Windows, Variables, Data Types. Constants, Strings, Numbers. Statements In VB : The Comment And The End Statement.  
(18hours)

**Unit II**

First Steps In Building The User Interface : The Tool Box – Creating Controls – The Name Property – Properties Of Command Button – Simple Event Procedure For Command Buttons – Access Keys – Image Controls – Text Boxes – Labels – Navigating Between Controls – Message Boxes. The Grid – Picture Box – Rich Text Box.  
(20 hours)

**Unit III**

Organizing Information Via Control : Control Arrays – List And Combo Boxes – Flex Grid Controls – Controlling Program Flow : Determinant Loops – Making Decisions – Select Case – Nested If Then Else – The GOTO Statements.  
(18 hours)

**Unit IV**

Build In Functions: String Function – Numeric Functions – Date And Time Function – Financial Function – Function And Procedure : Functions Procedure And Sub Procedure.

(18 hours)

## Unit V

The Tool Box Revisited : Frames – Option Buttons – Check Boxes – Scroll Bars – Timers – Microsoft Windows Common Controls 6.0 : Image List Control – List View Control – Progress Bar Control – Slider Control – Status Bar Control – Menus – MDI Forms.

(16 hours)

### Books for Reference:

- Gray Cornell : Visual Basic 6.0, From the Ground up, Tata Mc Graw Hill Publishing Co, Delhi, 2001
- Steve Brown : Visual Basic 6.0, B.P.B Publishing Co Delhi, 2000

## Visual Basic

### Practicals

#### List of Visual Basic Programs

1. Write a VB program for simple calculator which can perform addition, subtraction and division. (The form design should resemble a calculator)
2. Write a VB program for form design (use common dialog box for additional colors and font types)
3. Write a VB program for drawing circles, rectangles and lines with using controls and without controls
4. Write a VB program to find the value of  $nCr$  using user defined function.
5. Use directory drive and file in to a picture or image box
6. Write a VB program for string concatenation and counting number words in the given sentence
7. Write a VB program for employee information system the system must provide personal details, allowances, deduction etc. (Give password to the system and provide validation whenever required) (Using DAO)
8. Write a VB program for inventory management system (Use ODBC)
9. Write a VB program to create a chart for a given set of data
10. Design a form using Scroll Bar, Progress bar and Times Control.

III – SEMESTER – PART – IV SKILLS BASED SUBJECT - 1  
DIPLOMA - TRADE ECONOMY AND COMPUTER SYSTEM  
FINANCIAL ACCOUNTING

SUBJECT DESCRIPTION:

The Course deals with the essential concepts of accounting procedures.

OBJECTIVES:

1. To make the students to understand the basic concepts of accounting procedures.
2. To encourage the students to learn modern techniques in the accounting field.

UNIT I

Accounting - Definition, objects, functions and importance, classification of accounts - Double Entry System concept; Journal, ledger and Trial Balance.

UNIT II

Subsidiary Books - Cash Book, Bank Reconciliation Statement.

UNIT III

Preparation of Final Accounts of sole traders - trading and Profit & Loss A/c. and Balance Sheet - with simple adjustment.

UNIT IV

Single Entry System - Statement of Affairs; Conversion into double entry (Simple Problems)

UNIT V

Accounts of Non - Trading concerns - Receipts and Payments A/c. Income & Expenditure A/c. and Balance Sheet.

REFERENCE BOOKS

1. Principles of Accountancy - N. Vinayakam, P.L. Mani & K.L. Nagarajan.
2. Financial Accounting - R.L. Gupta and V.K. Gupta - Sultan Chand and Sons, New Delhi.
3. Financial Accounting - SP. Jain and K.L. Narang - Kalyani Publishers, Ludhiana.
4. Financial Accounting - Santhana Gopalan and Parthasarathy, Sultan Chand and Sons, New Delhi.
5. Financial Accounting - Reddy and Murthy - Margham Publications - Chennai - 17.

NOTE : Question Papers must contain problems to the extent of 60% of the marks allotted to the subject.

IV – SEMESTER – PART – IV SKILLS BASED SUBJECT - 2

DIPLOMA - TRADE ECONOMY AND COMPUTER SYSTEM  
II TRADE DOCUMENTATION

SUBJECT DESCRIPTION:

The subject deals with essential methods of Trade documentation.

OBJECTIVES:

1. To familiarize the students to learn the procedures of foreign trade and documentation methods.
2. To enable the students to gain knowledge regarding Trade documentation.

UNIT I

Avenues of International Trade - Direct exporting - Joint venturing - licensing arrangement, Management contracting, foreign investment - turnkey projects, consulting.

UNIT II

Role of Shipping - Liners, tramps, Bill of lading - Jettison and general average, particular average, warranties and other shipping terminologies - containerization - Air Transport - Multi Model Transport - Cargo Insurance.

UNIT III

Need, Rationale and Types of document - INCO terms - Ex - works - Free on Truck - cost and freight - Cost Insurance Freight - Free on Board - Document against payment - Document against Acceptance - Invoice, Inspection certificate - Certificate of Origin.

UNIT IV

Export, Import Licenses - Letter of Credit Mechanism - Uniform Customs and Practices for Documentary Credit (UCPDC) - Duty drawback procedure.

UNIT V

Packing Methods - Packing List - Quality Control and Inspection - Clearance of Export Cargo - valuation and classification of goods in customs - Warehousing under Customs Act - Post - Shipment Formalities and procedures.

REFERENCE BOOKS

Government of India, Handbook of Import and Export procedures.  
Balagopal Export Management, Himalaya Publishing House, Delhi  
Paras Ram - Export - What, Where and How - Tata MC Graw Hill International Edition.

SEMESTER - V- PART – IV SKILLS BASED SUBJECT - 3

DIPLOMA - TRADE ECONOMY AND COMPUTER SYSTEM

COMPUTER SYSTEM - I

SUBJECT DESCRIPTION:

The course deals with the basic knowledge on different concepts of computer applications.

OBJECTIVES:

1. To provide knowledge on different concepts of computer applications
2. To enable the students to understand the importance of computer system.

UNIT I

Description of Electronic Computers - CPU Operations - Classification of Computers - Main - Mini - Work Stations - Micro Computers - Super Computers - Personal Computers - Computer Software - Types of Software.

UNIT II

Input devices - Mouse - Touch Screens, MICR - OCR, Keyboard, Pen based - Input Digital Scanners - Voice input devices - Sensors.

UNIT III

Output devices - Impact Printers - Non Impact Printers - Video display terminals - plotters - Voice output devices - Secondary storage devices - Magnetic disk - Floppy - Magnetic Tape - Optical Disk Storage C.D. Rom.

UNIT IV

Tally 7.2 - opening New Company - safety of accounts - password characteristic, Making Ledger accounts - writing voucher - voucher entry - Making different types of vouchers - correction of Sundry Debtors and Sundry Creditors.

UNIT V

Preparation of trial balance - Books of Accounts - Cash Book - Bank Book - Ledger accounts - Group Summary - Sales Register and Purchase Register - Journal Register - Statement of Accounts and Balance Sheet.

REFERENCE BOOKS

Nathari - Tally 7.2, B.P. Publications.  
S. Palanivel - Tally Accounting Software - Margham Publications.  
Parameswaran - Computer Applications in Business.

SEMESTER - VI- PART – IV SKILLS BASED SUBJECT -4

DIPLOMA - TRADE ECONOMY AND COMPUTER SYSTEM  
COMPUTER SYSTEM - II

SUBJECT DESCRIPTION

The course deals with the different concepts relating to MS. Office and computer system.

OBJECTIVES

1. To understand the significance and basic concepts of computer systems.
2. To provide knowledge of the application of computer system in the field of MS. Office

UNIT I

MS. Office Basics - creating document - entering text -selecting text - giving instructions - using tool bars - menu commands - key board - shortcut - saving files - opening documents - Manipulating windows - simple editing - printing files - file merger.

UNIT II

Word Basics - Using Auto text - using Auto correction - word editing techniques - finding and replacing text - checking spelling using templates - formatting - formatting with styles - creating tables.

UNIT III

Excel Basics - entering data - selecting ranges - editing entries - formatting entries - simple calculation - naming cells and ranges - data display - printing work sheets - copying entries between work books - moving sheets between work books - deleting sheets - creating graphs.

UNIT IV

Power Point Basics - editing text - adding subordinate points - deleting slides - working outline view - a design template merging presentation in slider sorter view applying templates - adding graphs - adding organisation charts - running an electronic slide - show adding special effects.

UNIT V

Access Basics - creating a table entering and adding records - changing a structure - working with records - creating forms - establishing relationships - using queries to extract information - using report to print information.

REFERENCE BOOKS

1.	R.K. Taxali	-	PC Software for windows made simplex Tata Mcraw Hill Publishers Pvt. Ltd.
2.	Stephen.L	-	Office 2000 Complete reference by BPB
3.	Joyce Cox, Polly Urban	-	Quick Course in Microsoft Office - Galgotial Publications.
4.	T. Karthikeyan&Dr.C. Muthu	-	PC Software for Office Automation - Sultan Chand.
5.	Sanjay Saxena	-	A first course in Computer
6.	R. Krishnamoorthi	-	Computer programming and application
7.	A.L. Stevens	-	Teach; your self windows.



## **SEMESTE-V ELECTIVE I-A** **E- Commerce**

**Total Hours: 90**

### **Preamble:**

The objectives of the paper are:

- To provide basic knowledge about Electronic Commerce
- To impart knowledge about applications of e- commerce in business.

### **Unit I**

E-commerce – Meaning – Definition – Evolution – Concept – Nature – Features of e-commerce – Need – Types of e-commerce procedure – Critical factors for e-commerce success – steps for building an e-commerce system – e-commerce a Science and an Art – Advantages – Disadvantages.

(18 Hours)

### **Unit II**

Types of business data transfer – Electronic Data Interchange – Definition – Features of EDI – EDI and Wide Area Net Work – NIC Net and EDI – Steps in EDI – importance – Types of EDI files – EDI services – Objectives – Advantages – Disadvantages.

(17 Hours)

### **Unit III**

E-commerce process and Payment Solutions: Need – Online Commerce Solutions – Essentials of good solutions – Advantages – Technology Standards for E-commerce – E-Business Solution matrix. Shopping Cart: Features – Types. Merchant Account: Meaning and Nature – Types – Payment System: Classifications – Methods – Electronic cheque – cyber cash – credit cards – smart cards : Types – Advantages – credit card fraud – processing of financial transactions.

(19 Hours)

### **Unit IV**

E-Online Banking : Meaning – Need – Automatic Teller Machine – Electronic Fund Transfer – TeleBanking – E-Cheque – E-Banking in India – Security of Internet Banking – Advantages – Limitations.

(18 Hours)

### **Unit V**

E-Commerce security: Need for security – Cyber crimes – Reasons for private tampering – E-commerce and security – Security features – Areas of Internet Security – Types of security – Encryption – Origin – Meaning – Process – Digital Certificates – Digital Signature and Electronic signature – Secure electronic transaction (SET) – Advantages.

(18 Hours)

**Books for Reference:**

- Suresh T .Viswanathan : The Indian Cyber Laws- Bharat Law House, New Delhi, 2001.
- Dr. C. S. Rayudu : Commerce & E Business, Himalaya Publishing Mumbai, 2004.

## **SEMESTE-V ELECTIVE I-B**

### **Banking Practices**

**Total Hours: 90**

#### **Preamble:**

This paper aims

- ❖ To provide basic knowledge about the importance and functions of commercial banks
- ❖ To acquire practical knowledge and skills in banking transactions

#### **Unit I**

Definition of a banker and customer – Banking services – meaning and importance – Economic and Monetary implications of banking operations – Globalised challenges in banking services – New trends in banking services- Computerization in banks.

(20 Hours)

#### **Unit II**

Deposit accounts – Types: Saving Bank A/C, Current A/C, Fixed Deposit A/C, RD A/C, Non Resident A/C, Foreign Currency (non-resident) A/C – opening and operation of deposit account. E-banking services – Internet Banking – Phone Banking, Mobile Banking – ATM - Debit Card, Credit Cards.

(20 Hours)

#### **Unit III**

Negotiable Instruments – Cheque – Bill of Exchange – Promissory Note – Crossing of Cheque – Endorsement – Collecting banker – Paying banker.

(20 Hours)

#### **Unit IV**

Principles of sound lending – loans and advances – Modes of creating charge – pledge – Hypothecation – Mortgages

(20 Hours)

#### **Unit V**

##### **Banking Practicals**

1. Pay-in-slip
2. Application for term deposits
3. Cheque
4. Withdrawal form
5. Post office saving Bank A/C Application
6. Locker opening
7. Jewel loan application
8. Personal loan application
9. ATM – functioning in four different banks

10. Application form for educational loan
11. Bills discounting
12. Getting DD

(10 Hours)

**Books for Reference:**

- E.Gordon & K. Natarajan : Banking Theory – Law & Practice, Himalaya Publishing House, Bombay, 2005
- P.N.Varshney : Banking Law and Practice, Sultan Chand & Sons, Delhi, 2002
- M.L.Tannan : Banking Law and Practice in India, India Law House, Delhi, 1997
- S.S.Gulsan & K.Kapoor : Banking Law and Practice, Sultan Chand & Co Ltd., Delhi, 1999

## **SEMESTE-V ELECTIVE I-C**

### **Financial Markets**

**Total Hours: 75**

#### ***Preamble***

The objective of this paper is

- To acquaint the students with the working of financial markets in India
- To learn the function of RBI and commercial banks
- To know about the features and structures of money market and capital market in India
- To study the role of Non-Banking Financial Intermediaries and important Financial Institutions in Indian Financial Market

#### ***Unit I***

Financial System in India-Functions-Structure-Financial concepts: Financial Assets-Financial Intermediaries-Financial Markets. Financial Rate of Return and Financial Instruments-Financial Markets-Concept and Constituents-Development of Financial System in India-Weaknesses of Indian Financial System

(17 Hours)

#### ***Unit II***

Reserve Bank of India-Constitution- Organisation and Management-Functions. Commercial Banks-Meaning-Functions-Investment Policy of a Commercial Bank-Foreign Exchange Banks-Functions-Present position-Defects-Export-Import Bank

(16 Hours)

#### ***Unit III***

Money Market-Definition-Features-Objectives-Importance-Composition-Call Money Market-Commercial Bills Market-Treasury Bill Market-Money Market Instruments-Structure and Features of Indian Money Market

(16 Hours)

#### ***Unit IV***

Capital Market-Meaning and Definition-Characteristics-Functions-Importance-Evolution and Growth-Recent initiative in the Indian Capital Market

(12 Hours)

**Unit V**

Non-Banking Financial Intermediaries – Meaning - Role. Development Banking-  
Features-Structure-IFCI-IDBI-ICICI

(14 Hours)

**Books for Reference:**

- |                     |   |
|---------------------|---|
| Gordon & Natarajan  | - Financial Markets and Services<br>Himalaya Publishing House, Mumbai, 2003                         |
| S.Gurusamy          | - Financial Services and Marketing<br>Vijay Nicole Imprints Private Ltd.,<br>Chennai, 2004          |
| Sri Ram Khanna      | - Financial Markets in India & Protection of<br>Investors, New Century Publications,<br>Delhi, 2004 |
| M.L. Jhingan        | - Monetary Economics<br>Vrinda Publications (P) Ltd., Delhi, 2005                                   |
| Dr.Cauvery & Others | - Monetary Economics,<br>S.Chand & Company Ltd., New Delhi, 2003                                    |
| M.L.Seth            | - Monetary Economics, Lakshmi Narain<br>Agarwal, Agra, 2000   |

## **SEMESTE-VI ELECTIVE II-A**

### **Auditing**

**Total Hours :75**

#### **Preamble:**

The objectives of this paper are:

- To impart knowledge about Principles and methods of auditing
- To familiarize the students with the techniques of auditing and its applications

#### **Unit I**

Definition – objectives of Auditing – Advantages and limitations of auditing – Auditing and investigation – Qualities of an Auditor – Detection of errors and frauds. Various types of audit: Continuous audit – Final audit – Interim audit – Balance sheet audit – Advantages of continuous audit.

(12 hours)

#### **Unit II**

Audit procedure – Planning of audit – Audit programme – Audit note book – Audit working papers – Internal control and internal check – Internal check as regards cash, wages, sales, etc., Position of external Auditor as to Internal audit.

(15 hours)

#### **Unit III**

Vouching – Meaning – Definition – Vouchers – Vouching of cash transactions – Trading transactions – Impersonal ledgers.

(16 hours)

#### **Unit IV**

Verification and valuation of assets and liabilities – Auditor's position – Auditors duty regarding depreciation – Reserves and provisions.

(16 hours)

#### **Unit V**

Company Audit – Appointment and Removal of Auditor – Rights and duties of company Auditor – Liabilities of company Auditor – Audit of Share Capital – Audit of Share Transfer.

Audit of Computerized Accounts – e-audit.

(14 hours)

**Books for Reference:**

- B.N.Tandan : A Hand book of Practical Auditing  
S.Sudharsanam : S.Chand & Co.Ltd., New Delhi, 2006  
S.Sundharabahu  
R.G.Saxena : Principles and Practice of Auditing  
Himalaya Publishing House, Mumbai, 2002  
R.Sharma : Auditing  
Lakshmi Narain Agarwal Educational Publishers,  
Agra, 2000



## **SEMESTE-VI ELECTIVE II-B** **INVESTMENT POLICIES AND PROGRAMMES - I**

### **SUBJECT DESCRIPTION**

The subject of the course deals with the importance of investment and the functions of stock exchange market.

### **OBJECTIVES**

1. Enlighten the students about the investment policies
2. Understanding and analysing the various issues related to share market.

### **UNIT I**

Investment - Financial and Economic - meaning of investment - importance of Investment - Features of an Investment programme.

### **UNIT II**

Security valuation - Scope - elements of investment - Approaches to investment - Basic valuation models.

### **UNIT III**

Bonds - Types - public Sector Bonds - Zero Bonds - shares - preference shares and Equity Shares - Bonus and Right Shares.

### **UNIT IV**

Debentures - Non-convertible- partly convertible, Fully convertible debentures.

### **UNIT V**

Share market - primary market, How to apply for new issues - Basics of allotment - Secondary market - Functions of Stock Exchange.

### **REFERENCE BOOKS**

1. Ralph Eastman Badger and Harrg - Investment principles and practice  
G. Guthamann
2. Dougall Herbert - Investments
3. Preeti Singh - Investment Management
4. B.S. Grewal and Nahjot Grewal - Successful Stock market Investment
5. S.S. Grewal and Nahjot Grewal - Profitable Investment in shares
6. Preeti Singh - Investment Managemetri Security  
Analysis and Portfolio Management,  
Himalaya Publishing Home,  
Mumbai - 2004.

7. A.N. Shanbhag - In the Wonderland of Investment,  
Focus Popular Prakasham,  
Mumbai, 1999.
8. V.K. Bhalla - Investment Management Security  
Analysis and Portfolio Management,  
S.Chand & Co, Ltd,  
New Delhi - 1997.
9. Vasant Desai - The Indian Financial System.  
The system that cares Financial  
Markets,  
Institutions & Services,  
Himalaya Publishing House,  
Mumbai, 1997.

## SEMESTE-VI ELECTIVE II-C TOURISM

### SUBJECT DESCRIPTION

The course aims at equipping the students with the growth and development of tourism and effect on employment generation.

### OBJECTIVES

1. Make the students aware of the nature and forms of tourism
2. Expose the students regarding the possibilities of employment potential and the importance of computer technology in tourism.

### UNIT I

Tourism concepts - Motivation for Travel - Barriers to Travel - forms of tourism - Travel industry network - Tourism and Tourism product - Meaning & Type - Tourism Planning in India - Government role in planning Tourism - factors influencing tourism development - Pleasure & Religious Travel.

### UNIT II

Mass Tourism, Individual Tourism & paid holidays - Growth of modern Tourism - The basic components of tourism - Elements of Tourism - Geographical resources for tourism - Domestic Tourism.

### UNIT III

Travel Motivation - evolution of demand - Growth factor - Physical motivators - Real and Recreation motivation - Health motivators - ethnic & family motivators - Business motivation. Travel & Tourism statistics - measurement of tourism - categories of tourist statistics - methods of measurement - Sample surveys - General Problems of measurement - merits and demerits of tourism.

### UNIT IV

Economic dimensions of Tourism - Economic significance - Tourism income multiplier - Development of infrastructural development - Employment generation - multiplier - Tourism retailer - Travel agency operation - scope of work of travel agency - the Tour operation - Handling a client.

### UNIT V

Role of Communication in travel - modern mass techniques - Computer Technology in Tourism - Railways, Hotels, Reservation, Airlines, Videotext system. Tourism in India - India as a tourist paradise - Growth of tourism in India - Role of TTDC for the growth towards tourism industry.

### REFERENCE BOOKS

1. Virender Kaul - Tourism and the Economy, Har- Anand Publications, New Delhi, 1994
2. Alister Mathieson & Geoffery Wall - Tourism, Economic, Physical, Social Impacts Longman Inc, New York, 1982.
3. A.K. Bhatia - International Tourism - Fundamental and Practices, Sterling Publishers Pvt. Ltd., New Delhi, 1994.
4. Jagmohan Negi - Travel Agency & Tour operation

- Concepts and Principles,  
Kanishka Publishers,  
New Delhi, 1997.
5. Pran Nath Sath &  
Sushma Seth Bhat - An Introduction to Travel and Tourism  
Sterling Publications Pvt. Ltd.,  
New Delhi 1977.
  6. A.K. Bhatia - Tourism Development - Principles and Practices,  
Sterling Publications Pvt. Ltd.,  
New Delhi, 1995.
  7. R.N. Kaul - Dynamics of Tourism,  
Sterling Publications Pvt. Ltd.,  
New Delhi, 1985.
  8. Pran Nath Seth - Successful Tourism Management,  
Sterling Publications Pvt. Ltd.,  
New Delhi, 1987.
  9. Gulab Nabi - Socio Economic Impact of Tourism,  
Pioneer Publishers, Jaipur, 2000.
  10. Mukesh Ranga - Tourism Potential in India,  
Abhijeet Publications, New Delhi, 2003.

## **SEMESTE-VI ELECTIVE III-A**

### **Principles of Insurance**

**Total hours - 90**

#### **Preamble:**

The objectives of this paper are

- To provide a basic knowledge of insurance business
- To enhance the employability of the students in insurance sector

#### **Unit I**

Insurance – Definition – Functions – Nature – Principles – Kinds of Insurance – Role and Importance of Insurance – Insurance contract – Difference between different types of insurance contract – Insurance regulatory and development authority – Objectives – Duties and powers of IRDA – Privatization of Life Insurance Business.

(18 hours)

#### **Unit II**

Life Insurance Policies – Classification Of Policies – Conventional And Non Conventional Policies – Annuities – Policy Conditions – Surrender Value – Life Insurance For The Under Privileged. Risk – Selection Of Risk – Factors Affection Risk – Sources Of Risk Information – Classes Of Risk – Methods Of Risk Classification – Measurement Of Risk And Mortality Table – Features – Treatment Of Sub-Standard Risk.

(20 hours)

#### **Unit III**

Marine Insurance – Definition – Elements Of Marine Insurance Contract – Kinds Of Policies – Policy Conditions – Payment Of Claims.

(18 hours)

#### **Unit IV**

Fire Insurance – Definition – Elements Of Fire Insurance Contract – Kinds Of Policies – Policy Conditions – Payment Of Claims.

(18 hours)

#### **Unit V**

Miscellaneous Insurance – Motor Insurance – Burglary Insurance – Personal Accident Insurance – Re Insurance.

(16 hours)

#### **Books for Reference**

- |  |   |   |
|--|---|---|
| Dr. P. Periasamy                                 | : | Principles and Practice of Insurance<br>Himalaya Publishing House, Delhi, 2005. |
| Inderjit Singh, Rakesh Katyal &<br>Sanjay Arora. | : | Insurance Principles and Practices<br>Kalyani Publishers, Chennai, 2003         |
| M.N. Mishra                                      | : | Insurance Principles and Practice,<br>S. Chand & Company Ltd, Delhi, 2005.      |

**SEMESTE-VI ELECTIVE III-B**  
**INVESTMENT - POLICIES AND PROGRAMME - II**

**SUBJECT DESCRIPTION**

The subject of the course deals with different investment opportunities available in the economy.

**OBJECTIVES**

1. To provide the knowledge of various issues related to portfolio selection.
2. To educate the students about Mutual funds in a modern economy.

**UNIT I**

Economic Analysis - Industry analysis and Company analysis - Book value - market value of shares.

**UNIT II**

Growth shares, Income shares - Ratio Analysis - Earning per share, Price - Earning ratio - payout - ratio - yield - Dividend Policies.

**UNIT III**

Portfolio selection - Scope, type of investors - operation of investment in the stock market - Bulls and Bears - Role of Depositories.

**UNIT IV**

Mutual Funds - Types - Advantages and Disadvantages - Net Asset Value - UTI and other Mutual Funds.

**UNIT V**

Role of Stock Market in the India Economy - Important companies, FERA Companies - SEBI

**REFERENCE BOOKS**

1. Ralph Eastman Badger and Harrg - Investment principles and practice  
G. Guthamann
2. Dougall Herbert - Investments
3. Preeti Singh - Investment Management
4. B.S. Grewal and Nahjot Grewal - Successful Stock market Investment
5. S.S. Grewal and Nahjot Grewal - Profitable Investment in shares
6. Preeti Singh - Investment Managemetri Security  
Analysis and Portfolio Management,  
Himalaya Publishing Home,  
Mumbai - 2004.

7. A.N. Shanbhag
  - In the Wonderland of Investment, Focus Popular Prakasham, Mumbai, 1999.
  
8. V.K. Bhalla
  - Investment Management Security Analysis and Portfolio Management, S.Chand & Co, Ltd, New Delhi - 1997.
  
9. Vasant Desai
  - The Indian Financial System. The system that cares Financial Markets, Institutions & Services, Himalaya Publishing House, Mumbai, 1997.

## **SEMESTE-VI ELECTIVE III-C** **AGRICULTURAL AND RURAL DEVELOPMENT**

### SUBJECT DESCRIPTION

The content of the course deals with the importance of agriculture and the issues related to rural development.

### OBJECTIVES

1. To provide the knowledge of various issues of rural development.
2. To familiarise the students with the role of agriculture and the marketing of agricultural products in India.

### UNIT - I

Agriculture - Definition - Peculiar features - Role of agriculture in a modern economy - Agriculture and economic development - Foreign trade in agricultural products.

### UNIT - II

Agriculture in Indian economy - Changing Profile of Indian Agriculture since Independence - Green revolution - Gains and lessons of Green revolution.

### UNIT - III

Cropping pattern - Productivity trends - Farm size - Economic holding - Sub division and fragmentation - Consolidation - Co-operative farming.

### UNIT - IV

Land reforms - Progress - Agriculture inputs - Tools and implementation - Farm mechanization - Irrigation - Fertilizers - Seeds and pesticides.

### UNIT - V

Rural indebtedness - Causes and consequences - Sources of agricultural finance - Rural unemployment and rural poverty - Remedial measures.

### REFERENCE BOOKS :

1. Indian Agriculture - Agarwal
2. Agricultural Economy of India - Dhingra
3. Indian Economy - Dutt and Sundram
4. Fundamentals of Rural Economics - S. Desai.
5. Fundamentals of Agricultural economics - Sadhu & Singh.