### Scheme of Examination – CBCS Pattern

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<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
<th>Ins. Hrs./ week</th>
<th>Dur. Hrs.</th>
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@ No University Examinations. Only Continuous Internal Assessment (CIA)
# No Continuous Internal Assessment (CIA). Only University Examinations.

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

<table>
<thead>
<tr>
<th>Elective – I</th>
<th>A</th>
<th>Income Tax Law &amp; Practice</th>
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<tr>
<td></td>
<td>B</td>
<td>Brand Management</td>
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<td></td>
<td>C</td>
<td>Fundamentals of Insurance</td>
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| Elective – II | A | Indirect Taxes |
|              | B | Supply Chain Management |
|              | C | Financial Markets and Institutions |

| Elective - III | A | E-Commerce–II (Strategy and Applications) |
|               | B | Entrepreneurial Development |
|               | 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%.

**REFERENCE BOOKS**

2. T.S.Grewal – *Introduction to Accountancy* - S.Chand & Company Ltd.,
BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Goal: To enable the students to learn principles and concepts of Business.
Objective: On successful completion of this course, the student should have understood
- Nature and types of business organizations.
- Process of decision-making.

UNIT – I

UNIT – II
Location of Business – Factors influencing location, localization of industries- Size of forms, Sources of Finance – Shares, Debentures, Public Deposits, Bank Credit and Trade Credit – Relative Merits and Demerits.

UNIT – III

UNIT – IV
Office – Its functions and significance – Office layout and office accommodation – Filing and Indexing

UNIT – V

REFERENCE BOOKS:
1. Y.K.Bhushan – Business Organisation and Management – Sultanchand & sons
2. Shukla - Business Organisation and Management – S.Chand & Company Ltd.,
3. Saksena – Business Administration and Management – Sahitya Bhavan
6. J.C.Deneyer - Office Management
7. Chatterjee – Modern Business
PRINCIPLES OF INFORMATION TECHNOLOGY

Objective
To impart the students the latest trends in the technological developments

Unit I

Unit II

Unit III

Unit IV

Unit V

REFERENCE BOOKS:
I - MS WORD

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

II - MS EXCEL

1. Prepare a mark list of your class (minimum of 5 subjects) and perform the following operations: Data Entry, Total, Average, Result and Ranking by using arithmetic and logical functions and sorting.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Business Sheet) by using formula.
3. Draw the different type of charts (Line, Pie, Bar) to illustrate year-wise performance of sales, purchase, profit of a company by using chart wizard.
4. Prepare a statement of Bank customer’s account showing simple and compound interest calculations for 10 different customers using mathematical and logical functions.
5. Prepare a Product Life Cycle which should contain the following stages:
   - Introduction, Growth, Maturity, Saturation, Decline.

III - MS POWERPOINT

1. Design presentation slides for a product of your choice. The slides must include name, brand name, type of product, characteristics, special features, price, special offer etc. Add voice if possible to explain the features of the product. The presentation should work in manual mode.
2. Design presentation slides for organization details for 5 levels of hierarchy of a company by using organization chart.
3. Design slides for the headlines News of a popular TV Channel. The Presentation Should contain the following transactions:
   - Top down, Bottom up, Zoom in and Zoom out - The presentation should work in custom mode.
4. Design presentation slides about an organization and perform frame movement by interesting clip arts to illustrate running of an image automatically.
5. Design presentation slides for the Seminar/Lecture Presentation using animation Effects and perform the following operations: Creation of different slides, changing background color, font color using wordart.
SEMESTER - II

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 atleast three
   Table must have at least two fields with the following details:
   Roll Number, Name, Course, Year, College Name, University, Address, Phone
   Number.
3. Gather price, quantity and other descriptions for five products and enter in the Access
   table and create an invoice in form design view.
4. Create forms for the simple table ASSETS.
5. Create report for the PRODUCT database.

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.

*****************************************************************************
SEMESTER – II

Advanced Accounting

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 RECOMMENDED:

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

**Subject Description:**
To provide a thorough knowledge of the electronic data system, process structures and to enable the students to acquire practical knowledge in data base management system.

**Goals:**
To enable the students to learn the data base operations and process thoroughly.

**Objectives:**
On successful completion of the course the students should understand the architectural concept, structural embedded SQL, Hierarchical approach and Network concept.

**UNIT – I**

**UNIT – II**

**UNIT – III**

**UNIT – IV**
Hierarchical Approach : IMS data structure. Physical Database, Database description. Hierarchical sequence. External level of IMS : Logical Databases, the program communication block IMS Data manipulation : Defining the Program communication Block : DL / 1 Examples.

**UNIT – V**
Network Approach : Architecture of DBTG system. DBTG Data Structure : The set construct, Singular sets, Sample schema, the external level of DBTG – DBTG Data manipulation.

**Books for Reference:**

1. An introduction to Database Systems : Seventh Edition : by C.J.Date
2. Database Systems Concepts by Abraham Silberschatz, Henry F Korth
3. An introduction to Database Systems - Bipin C Desai
Computer Applications Practical-II

ORACLE – SQL

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

<table>
<thead>
<tr>
<th>Field Name</th>
<th>Field Type</th>
<th>Field size</th>
</tr>
</thead>
<tbody>
<tr>
<td>Company Name</td>
<td>Character</td>
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<tr>
<td>Proprietor</td>
<td>Character</td>
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<tr>
<td>Address</td>
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<tr>
<td>Supplier Name</td>
<td>Character</td>
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<tr>
<td>No of employees</td>
<td>Number</td>
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</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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<td>Employee Name</td>
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<td>Employee Code</td>
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<td>Address</td>
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</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>
<tr>
<td>Publisher city</td>
<td>Var Char</td>
<td>12</td>
</tr>
<tr>
<td>Publisher State</td>
<td>Var Char</td>
<td>10</td>
</tr>
<tr>
<td>Title of book</td>
<td>Var Char</td>
<td>15</td>
</tr>
<tr>
<td>Book Code</td>
<td>Var Char</td>
<td>5</td>
</tr>
<tr>
<td>Book Price</td>
<td>Var Char</td>
<td>5</td>
</tr>
</tbody>
</table>

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.

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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.

Books for Reference:

2. Sundaresan and Jayaseelan,”Introduction to Business Mathematics”, Sultan chand Co& Ltd,Newdelhi

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SEMESTER – III

PRINCIPLES OF MARKETING

Subject Description: Facilitates the students to learn techniques of Marketing and new trends in Marketing.

Goals: To introduce the students to the fundamentals of Marketing concepts.

Objectives: On successful completion of this course the student should have Knowledge on Basics of Marketing- Consumer Behaviour-Methods of Pricing.

UNIT I


UNIT II


UNIT III


UNIT IV


UNIT V


Books for Reference

1. Marketing Management - Rajan Sexena
2. Principles of Marketing - Philip Kotler & Gary Armstrong
3. Marketing Management - V.S. Ramasamy and Namakumari
4. Marketing Management - Rajan Nair
5. Marketing - R.S.N.Pillai & Bagavathi
OBJECT ORIENTED PROGRAMMING WITH C++

Subject Description: This Course enriches the knowledge of students on the Applicability of OOPs concept with the help of C++

Goals: To promote the knowledge of OOPs Concepts through C++

Objectives: After the successful completion of the course the student must be able to construct an Application with C++

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Books for Reference:
COST ACCOUNTING

Subject Description: This course aims to enlighten the students on the various methods of costing adopted in practice.

Goals: To keep the students conversant with the ever–enlarging frontiers of Cost Accounting knowledge.

Objectives: After the successful completion of the course the student should have a thorough knowledge on the Cost Accounting Principles and the methods of accounting cost

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

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

Books for Reference
SEMESTER - III

STATISTICS FOR BUSINESS
PART – III : Group B : Allied Paper

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

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

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

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

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

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

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

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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 accessin the file.

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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:

PRINCIPLES OF AUDITING

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

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

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

Unit – I

Unit – II

Unit – III

Unit – IV

Unit - V

Books for Reference

1. B.N. Tandon, “Practical Auditing”, S Chand Company Ltd
3. Spicer and Pegler, “Auditing: Khatalia’s Auditing”
SEMESTER – IV

INTERNET AND WEB DESIGNING

Subject Description: This course aids the learner to know the working of Internet, uses of search engines and procedure to develop a web page.

Goals: To make the students expertise in creating web page

Objectives: After the successful completion of the course the student must know the concepts of Internet and design a web page.

UNIT – I

UNIT – II

UNIT – III

UNIT – IV
Links - Link to another Web Page – Link within a Web Page – Link to an Image – Link to a File – E-mail Link – Link to an FTP Site – Change Link Colors – Create Keyboard Shortcuts – Change the Tab Order – Tables – Create a Table – Add a Border – Caption – Column Groups – Row Groups – Color – Background Images – Aligning Data – Size of a Table – Size of a Cell – Span Cells – Cell Spacing and Cell Padding – Borders – Text Wrapping – Nested Tables – Wrap Text around a Table.

UNIT – V

Books for Reference:
2. Eric Kramer, “HTML”.
4. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW- TO”.
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

INTERNET AND WEB DESIGN

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

2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.


4. Create a table to display list of products using HTML Tag.

5. Create a document using Formatting and alignment to display Sales Letter.

6. Create a Resume using HTML Tag.

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

8. Create a document using Form to support Local Processing of Order form.

9. Create a Form of the Customer Survey for the user to enter General name and address information.

10. Create a Frame to display a multiform document.
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
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 thorough 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
SOFTWARE ENGINEERING

Subject Description: This course is designed to enhance knowledge about the quality of software products.

Goals: To enable the students to familiarize with the development, operation and maintenance of software.

Objectives: After the successful completion of the course the student must be able to develop a software.

UNIT I

UNIT II
Software cost estimation: Software cost factors- Software cost estimation techniques- Estimating software maintenance costs.

UNIT III
Software Design: Fundamental design concepts- Coupling and cohesion- Design notations- Structured design- Integrated top down development- Design Guidelines.

UNIT IV
Implementation Issues- Verification and validation techniques: Quality assurance- Static analysis- Symbolic execution- Unit testing and debugging- System testing.

UNIT V
Software Maintenance: Enhancing maintainability during development- Managerial aspects of software maintenance- Configuration management- Source code metrics.

Book for Reference

SEMESTER - V

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 through 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 Study:
SEMESTER - V

E-COMMERCE TECHNOLOGY

Subject Description : This course is designed to provide knowledge about Electronic Commerce.

Goals : To enable the students to understand the technology of e-Commerce for Business Application.

Objectives : After the successful completion of the course the student must be aware of techniques in the application of e-Commerce.

UNIT I

UNIT II
Electronic Data Interchange- Benefits-EDI Legal, Security & privacy issues- EDI software implementation- Value added networks-Internal Information Systems-Work flow automization and Coordination-Customization and Internal Commerce.

UNIT III

UNIT IV

UNIT V
Electronic Payment Systems-Types-Digital Token Based Electronic Payment System-Smart Cards & Credit Card Electronic Payment Systems -Risk -Designing electronic payment system.

Book for Reference
SEMESTER - V

JAVA PROGRAMMING

Subject Description: This course enables the students to create Application Oriented Programming using Java.

Goals: To upgrade the students in developing net based business applications.

Objectives: After the successful completion of the course the student must design an application in Java.

Unit – I


Unit – II


Unit – III


Unit – IV


Unit – V


Books for Reference

SEMESTER – V

COMPUTER APPLICATIONS PRACTICAL - III

JAVA PROGRAMMING

1. Write a program to check whether a given number is prime or not.

2. Write a program to check whether the given year is leap year or not.

3. Write a program to find the Sum of the series x+x²/2! +x³/3! +…+xn/n!

4. Write a program to find and replace a word with a string.

5. Write a program to prepare the mark list using Inheritance.

6. Create a simple calculator applet that implements the 4 basic mathematical Function

7. Write a JAVA applet to calculate the payroll of employees.

8. Write a JAVA applet to create a simple spread sheet.

9. Create a program to perform Banking Transactions.

10. Create a Program to display the resume of employees.
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**

1. **Varshney, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.**
SEMESTER – VI
SOFTWARE DEVELOPMENT WITH VISUAL BASIC

Subject Description: This Course aids the students to develop an front end application using Visual Basic.

Goals: To enable the students to develop a front end tool for Customer Interaction in Business.

Objectives: After the successful completion of the course the student must be able to develop an application using Visual Basic.

Unit – I

Unit – II

Unit – III

Unit – IV
Creating and Using Standard Controls: Form, Label, Text box, Command Button, Check Box, Option Button, List Box, Combo Box, Picture Box, Image Controls, Scroll Bars – Drive List Box – Directory List Box - Time Control, Frame, Shape and Line Controls – Control Arrays – Dialog Boxes - Single Document Interface (SDI) – Multiple Document Interface (MDI) – Menus – Menu Editor – Menu Creation.

Unit – V

Books for Reference:
1. Design a form with text box to perform the alignment and format function.

2. Design a form to display the list of products by declaring array function.

3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).

4. Design a form to display an advertisement banner using image box control with string function.

5. Design a form to compute cost of capital using finance function in visual basic using check box.

6. Design a form to perform working capital analysis by declaring finance function using flex grid control.

7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.

8. Design a form to present product details like purchases, sales, profit, etc by declaring array functions and present the details in a rich text box (RTF).

9. Design a form to display Product Life Cycle using slider control.

10. Design a Pay Slip for an organization and create a database using using SQL and Data Control.

11. Design the form to display the highlights of the budget using option button and animation.

12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, check box, date picker, etc.

13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.

14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

15. Design the form to display tree view and list of folders and files from a directory of an organization.
DIPLOMA IN BUSINESS LAW

CYBER LAW

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

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

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

Unit I


Unit II


Unit III


Unit IV

Global Trends- Legal 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
## List of Elective Papers

<table>
<thead>
<tr>
<th>Elective – I</th>
<th>A</th>
<th>Income Tax Law &amp; Practice</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Brand Management</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>Fundamentals of Insurance</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Elective – II</th>
<th>A</th>
<th>Indirect Taxes</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Supply Chain Management</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>Financial Markets and Institutions</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Elective - III</th>
<th>A</th>
<th>E-Commerce-II (Strategy and Applications)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>B</td>
<td>Entrepreneurial Development</td>
</tr>
<tr>
<td></td>
<td>C</td>
<td>Project Work &amp; Viva-Voce</td>
</tr>
</tbody>
</table>

### Elective – I: 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:**

1. **Gaur and Narang,** “Income Tax Law and Practice” Kalyani publishers New Delhi
2. **Dr. HC Mehrotra,** “Income-tax Law and Accounts” Sahithya Bhavan publishers
Objective
To teach the importance of brand and its impacts among the customers

Unit I

Unit II
Brand Associations:Brand vision – brand ambassadors – brand as a personality, as trading asset, Brand extension – brand positioning – brand image building

Unit III

Unit IV
Brand Rejuvenation: Brand rejuvenation and re-launch, brand development through acquisition takes over and merger – Monitoring brand performance over the product life cycle. Co-branding.

Unit V
Brand Strategies: Designing and implementing branding strategies – Case studies

REFERENCES:
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.
Objective
To impart theoretical base on fundamentals principles of insurance business

Unit I
Introduction to insurance: Purpose and need of insurance: Insurance as a social security tool; insurance and economic development.

Unit II
Procedures for Becoming an Agent: Pre-requisite for obtaining a license: Duration of license; Cancellation of license; Revocation or suspension/termination of agent appointment; Code of conduct; Unfair practices.

Unit III
Functions of the Agent: Proposal form and other forms for grant of cover; Financial and medical underwriting; Material information; Nomination and assignment; Procedure regarding settlement of policy claims.

Unit IV
Company Profile: Organizational set-up of the company; Promotion strategy; Market share; Important activities; Structure; Product; Actuarial profession; Product pricing - actuarial aspects; Distribution channels.

Unit V
Fundamental/Principles of life Insurance/Marine/Fire/Medical/General Insurance: Contract of various kinds; Insurance Interest.

Suggested Reading
2. Insurance Regulatory Development Act 1999
Elective – II A INDIRECT TAXES

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”
Elective – II  B  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:

Elective – II C FINANCIAL MARKETS AND INSTITUTIONS

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

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

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

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Books for Reference:
1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
7. Financial Management Theory and Practice - Prasanna Chandra
Elective – III  A  E-Commerce–II (Strategy and Applications)

Subject Description: This course is designed to provide an exposure about the Practical Application of e-Commerce

Goals: To enable the students to be aware on the emerging changes in marketing and advertising.

Objectives: After the successful completion of the course the student must be well versed with the e-Commerce strategies in Practical application.

UNIT I

UNIT II

UNIT III

UNIT IV

UNIT V

Books for Reference:


Elective – III  B  ENTREPRENEURIAL DEVELOPMENT
Subject Description: This course enables the students to know the fundamentals of being a good entrepreneur.

Goals: To enable the students to learn the concept of Entrepreneurship

Objectives: On successful completion of this course, the student should be well versed in Concept relating to entrepreneur, Knowledge in the finance institution, project report incentives and subsidies.

Unit – I
Concept of entrepreneurship: Definition, Nature and characteristics of entrepreneurship – function and type of entrepreneurship – phases of EDP. Development of women entrepreneur & rural entrepreneur – including self employment of women council scheme.

Unit – II

Unit – III
Institutional service to entrepreneur – DIC, SIDO, NSIC, SISI, SSIC, SIDCO – ITCOT, IIC, KUIC and commercial bank.

Unit – IV
Institutional finance to entrepreneurs: IFCI, SFC, IDBI, ICICI, TIIC, SIDCS, LIC and GIC, UTI, SIPCOT – SIDBI commercial bank venture capital.

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

Books for Reference:
1. Entrepreneurial Development – C.B.Gupta and N.P.Srinivasan
3. Entrepreneurial Development – S.S.Khanka
4. Entrepreneurial Development – P.Saravanavel
5. Entrepreneurial Development – S.G.Bhanushali
6. Entrepreneurial Development – Dr.N.Ramu

Elective – III | Project Work & Viva-Voce