BHARATHIAR UNIVERSITY (CBCS PATTERN)
B.COM. GARMENT COST ACCOUNTING WITH COMPULSORY
DIPLOMA IN BUSINESS AUTOMATION
(For the students admitted during the academic year 2008– 2009 Batch and onwards)

SCHEME OF EXAMINATION – CBCS PATTERN

<table>
<thead>
<tr>
<th>Part</th>
<th>Study Components</th>
<th>Course Title</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>Ins. hrs / week</td>
<td>Examinations</td>
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<td></td>
<td>Dur. Hrs</td>
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<tr>
<td>Semester I</td>
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<tr>
<td>I</td>
<td>Language– I</td>
<td>6</td>
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<tr>
<td>II</td>
<td>English– I</td>
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<tr>
<td>III</td>
<td>Core I – Principles of Accountancy</td>
<td>5</td>
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<tr>
<td>III</td>
<td>Core II– Textile Science</td>
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<tr>
<td>III</td>
<td>Allied Paper I – Business Organization &amp; Office Management</td>
<td>6</td>
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<tr>
<td>IV</td>
<td>Environmental Studies #</td>
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<td>Semester II</td>
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<tr>
<td>III</td>
<td>Core III – Financial Accounting</td>
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<tr>
<td>III</td>
<td>Core IV – Fabric Production and Processing</td>
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<tr>
<td>III</td>
<td>Allied Paper II – Economic Analysis</td>
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<tr>
<td>IV</td>
<td>Value Education – Human Rights #</td>
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<td>Semester III</td>
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<tr>
<td>III</td>
<td>Core V – Commercial Law</td>
<td>6</td>
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<tr>
<td>III</td>
<td>Core VI – Fundamentals of apparel Production</td>
<td>6</td>
</tr>
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<td>III</td>
<td>Core VII – Apparel Marketing and Merchandising</td>
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<tr>
<td>III</td>
<td>Allied : III – Mathematics for Business</td>
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<tr>
<td>IV</td>
<td>Skill based Subject I (Diploma) Paper– I : Business Application Software– I</td>
<td>3</td>
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<tr>
<td>IV</td>
<td>Tamil @ / Advanced Tamil# (OR) Non-major elective - I (Yoga for Human Excellence)# / Women’s Rights#</td>
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### Semester IV

<table>
<thead>
<tr>
<th>Course Type</th>
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<tbody>
<tr>
<td>III Core</td>
<td>XIII – Principles of Costing</td>
<td>5</td>
<td>3</td>
<td>25</td>
<td>75</td>
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<tr>
<td>III Core</td>
<td>IX – Computer Application in Business</td>
<td>5</td>
<td>3</td>
<td>25</td>
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<tr>
<td>III Core</td>
<td>X – Company Law and Secretarial Practice</td>
<td>5</td>
<td>3</td>
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<td>III Core</td>
<td>XI – Internship</td>
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<tr>
<td>III Allied</td>
<td>IV : Executive Business Communication</td>
<td>6</td>
<td>3</td>
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<td>IV</td>
<td>Computer Applications Practical– I (MS– Word and MS– Excel)</td>
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<td>Non-major elective -II (General Awareness #)</td>
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### Semester V

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<td>III Core</td>
<td>XII – Applied Costing</td>
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<td>III Core</td>
<td>XIII – Banking Theory, Law and Practice</td>
<td>5</td>
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<tr>
<td>III Core</td>
<td>XIV – Apparel Production Management</td>
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<tr>
<td>III Core</td>
<td>XV – Income Tax Law and Practice</td>
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<td>IV</td>
<td>Skill based Subject 3 (Diploma) Paper– III : Business Application Software– II</td>
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### Semester VI

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<tbody>
<tr>
<td>III Core</td>
<td>XVI – Accounting for Decision Making</td>
<td>6</td>
<td>3</td>
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<tr>
<td>III Core</td>
<td>XVII – Garment Costing &amp; Export Documentation</td>
<td>5</td>
<td>3</td>
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<tr>
<td>III Core</td>
<td>XVIII – Apparel Quality Management</td>
<td>6</td>
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<td>PS– PowerPoint, MS– Access and Tally 9.2</td>
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Total: 3600 140

- Project report – 80 marks; Viva– voce – 20 marks.
- 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>Business Finance</th>
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<tr>
<td></td>
<td>B</td>
<td>Brand Management</td>
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<tr>
<td></td>
<td>C</td>
<td>Fundamentals of Insurance</td>
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<tr>
<td>Elective – II</td>
<td>A</td>
<td>Entrepreneurial Development</td>
</tr>
<tr>
<td></td>
<td>B</td>
<td>Supply Chain Management</td>
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<tr>
<td></td>
<td>C</td>
<td>Principles of Web Designing</td>
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<tr>
<td>Elective - III</td>
<td>A</td>
<td>Practical Training &amp; Field Placement</td>
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<tr>
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<td>B</td>
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<td></td>
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- yet to be submitted.
SEMESTER – 1

CORE PAPER I - PRINCIPLES OF ACCOUNTANCY

Credit Hours: 5

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

Objective: On successful completion of this course, the student should have understood

- Concepts and conventions of Accounting.
- Basic Accounting framework

UNIT – I


UNIT – II

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

UNIT – III

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

UNIT – IV

Accounting for consignments and Joint ventures

UNIT – V

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

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

BOOKS FOR REFERENCE

2. T.S.Grewal – Introduction to Accountancy – S.Chand & Company Ltd.,
SEMESTER – I
CORE PAPER II - TEXTILE SCIENCE

Credit Hours: 5

Goal: To enable the students to learn the principles and concepts of various textile fibres and yarns.

Objective: On successful completion of this course, the student should have understood

- Fundamentals and variety of textile fibres and yarns in use.
- Role of fibres and yarns in textiles and clothing.

UNIT I


UNIT II


UNIT III

Synthetic fibres: Common steps for the production – Brief study about Polyamide, Polyester, Poly Acrylic, and Spandex – Process flow for the production of Nylon 6,6, Nylon 6, Polyester filaments and staple fibres. Individual fibre properties and trade names – End uses.

– Texturisation and it’s effects, Types of textured yarns – Methods of texturisation – End uses of textured yarns.
UNIT IV

UNIT V

REFERENCES:

5. Carr, C.M., Chemistry of the Textile Industry.
12. Eric Oxtoby, Spun Yarn Technology
15. K.P.Chellammi, Yarns and Technical Textiles.
ALLIED PAPER I - BUSINESS ORGANISATION AND OFFICE MANAGEMENT

Credit Hours: 5

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

BOOKS FOR REFERENCE
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
SEMESTER II

CORE PAPER III - FINANCIAL ACCOUNTING

No of Credit Hours: 5

Goals: To provide basic knowledge in financial accounting concepts

Objectives: On successful completion of this course the student should have:

   Knowledge in the practical applications of accounting

UNIT I

Accounting for Depreciation – need for and significance of depreciation, methods of providing depreciation – Reserves and Provisions

UNIT II

Investment accounts – Royalty excluding Sublease

UNIT III

Single Entry system – meaning and features – Statement of affairs method and Conversion method

UNIT IV

Departmental accounts – transfers at cost or selling price – Branch excluding foreign branches

UNIT V

Hire purchase and instalment systems including Hire Purchasing Trading account – Goods on sale or Return

BOOKS FOR REFERENCE

1. Advanced Accountancy – R.L.Gupta & M.Radhasamy
SEMESTER – II

CORE PAPER IV - FABRIC PRODUCTION AND PROCESSING

Credit Hours: 5

Goal: To enable the students to learn the principles and concepts of fabric production and wet processing.

Objective: On successful completion of this course, the student should have understood
- The manufacturing and designing of knitted and woven fabrics.
- Technology related to coloration and finishing of textile materials.

UNIT I: FUNDAMENTAL CONCEPTS OF KNITTING

Fabric forming techniques – Comparison of weaving and knitting – Principles and comparison of weft and warp knitting – Classification of weft knitting machines – Terms and definitions in weft knitting – Basic structures and characteristics – Features of modern knitting machine – Study the role of machine elements and knitting elements of multi cam track jersey machine – Knitting cycle of latch needle with sinkers. Fabric faults, causes and remedies.

UNIT II: STUDY OF KNITTED FABRIC STRUCTURES


UNIT III: FUNDAMENTALS OF WOVEN FABRICS & DESIGNS


UNIT IV: PRINCIPLES OF DYING


UNIT V: PRINCIPLES OF PRINTING & FINISHING

Introduction to printing – Comparison of dyeing and printing – Methods of printing – Study of table screen printing and rotary screen printing methods. Styles of printing – Study of non conventional printing styles employed in garment printing – Principle and working of garment
printing machine – Printing ingredients and model recipe formulation. Need and objects of finishing – Classification – Brief study of various mechanical and chemical finishes.

BOOKS FOR REFERENCE:

8. Bernard P. Corbman, Textiles, Fibre to Fabric

ALLIED PAPER II - ECONOMIC ANALYSIS

Credit Hours: 6

UNIT I


UNIT II

UNIT III

UNIT IV

UNIT V
FACTOR PRICING – Marginal Productivity theory – Theories of wages, rent, interest and profit.

BOOKS FOR REFERENCE
1. Principles of Economics - Seth M.L.
2. A Text Book of Economic Theory - Stonier and Hague
3. Macro Economics - Jhingan

SEMESTER – III

CORE PAPER V - COMMERCIAL LAW

No. of Credit Hours : 6 Hours Per Week
Subject Description : This course aims to throw light on the various enactments pertaining to commercial activities and their significance.

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

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

UNIT – I
UNIT – II

UNIT – III

UNIT – IV

UNIT – V

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

SEMESTER – III
CORE PAPER VI - FUNDAMENTALS OF APPAREL PRODUCTION

Credit Hours: 6
Goal: To enable the students to learn the principles and concepts of apparel production.
Objective: On successful completion of this course, the student should have understood
  ➢ The structure of apparel industry and the principles involved in the preparatory processes of apparel production such as pattern making, grading, marker planning, spreading and cutting.
  ➢ Technology related to apparel production, finishing and packing.
  ➢ Role of accessories and embellishment in apparel production.

UNIT I – STRUCTURE OF CLOTHING INDUSTRY:
Introduction to apparel industry – Process sequence, sectors of apparel industry – Size & manufacturing structure – Various departments and their role.

UNIT II – PATTERN MAKING:
Concepts of basic pattern and grading – Rules for developing basic patterns – Pattern materials & limitations – Pattern making tools – Introduction to computer aided pattern making and grading – Case study on standard body measurements of different countries for men, women and children clothing – Defects in pattern, causes and remedies.

UNIT III – SPREADING & CUTTING:
Concepts of marker planning – Marker planning, drawing and reproduction of marker – Marker efficiency – Spreading and methods – Various cutting methods and limitations – Bundling – Defects in cutting, causes and remedies.

UNIT IV – SEWING:
Definition and classification of stitches and seams – Mechanism of stitch formation of chain stitch and single needle lock stitch – Sewing machine types and applications – Brief study on work aids, special purpose machines and needles – Pressing & packing equipments – Defects in sewing, causes and remedies. Calculation of sewing thread consumption for various stitch types.

UNIT V – GARMENT ACCESSORIES & EMBELLISHMENTS:
Role of Accessories – Buttons, Zipper, Labels, Lining, Interlining, Wadding, Lace, Braid & Elastic – Quality parameters required for accessories.

Books for Reference:
SEMESTER – III
CORE PAPER VII - APPAREL MARKETING & MERCHANDISING

Credit Hours: 7
Goal: To enable the students to learn the principles and concepts of apparel marketing and merchandising.

Objective: On successful completion of this course, the student should have understood

➢ The concepts and principles involved in apparel marketing.
➢ Various types of business channels, brand and it’s need.
➢ The concepts of merchandising, types of exporters and their role, fashion related terms and components with respect to merchandising and VM techniques.

UNIT I
Definition of marketing - Marketing management - Marketing concept -Meaning and importance of marketing in developing countries - Consumer concept - Difference between agricultural, industrial and consumer goods - Function of marketing -Marketing environment - Various environmental factors affecting marketing function - Marketing of fashion products -Importance of fashion marketing.

UNIT II
Buyers behavior - Buying motive, Explanation of motivation - Marketing segmentation of different bases. Marketing strategy - Market structure -Definition and types of channels - Channel policy - Selection criteria -Whole sellers, retailers and middle men and their functions - Buying office and buying agency.

UNIT III

UNIT IV

UNIT V
TEXT BOOK:

BOOKS FOR REFERENCE:
1. Daragh Reilly, Jullian J. Gibas, *Building Buyer Relationships*.
2. Dennis W. Me. Leavely Peter, *Production Planning & Inventory Control*.

**SEMESTER – III**
**ALLIED PAPER III - MATHEMATICS FOR BUSINESS**

**No. of Credit Hours** : 6 Hours Per Week
**Subject Description** : This course aims to expose the students on the Applications of Mathematical Techniques in Business
**Goals** : To enable the students to apply mathematical knowledge to solve business problems.
**Objectives** : On successful completion of this course, the student should have understood the basic concepts and how to use Mathematical Techniques to solve the modern business problems.

**UNIT – I**

**UNIT – II**

**UNIT – III**

**UNIT – IV**
Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions – Integration by Parts.
UNIT – V
Linear Programming Problem – Formation – Solution by Graphical Method Solution by Simple Method.

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

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

DIPLOMA IN BUSINESS AUTOMATION
SEMESTER – III
PAPER I - BUSINESS APPLICATION SOFTWARE – I

No. of Credit Hours : 3 Hours Per Week (2 Theory & 1 Practical)

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

Goals : To enable the students to learn the concepts of MS– Office.

Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms– Word and Ms– Excel.

Unit – I

Unit – II
Creating Templates, Creating Tables, Changing Font and Text Size, Borders and Shadings, Text box, Formatting, Insert picture.

Unit – III

Unit – IV
Unit – V
Spreadsheet Overview – Creating Worksheet – Managing and Analyzing Complex Worksheet – Creating Charts – Creating Form Templates – Sharing Data Between Applications

Books for Reference:

SEMESTER IV

CORE PAPER VIII - PRINCIPLES OF COSTING

No. of Credit Hours : 6 Hours Per Week

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 through knowledge on the cost accounting principles and the methods of accounting cost

UNIT I

UNIT II

UNIT III
Labour: System of wage payment – Idle time – Control over idle time – Labour turnover.

UNIT IV
Overhead – Classification of overhead – allocation and absorption of overhead.

UNIT V
Reconciliation of Cost and Financial accounts.

NOTE : Distribution of marks : Theory 40% and Problems 60%
Books for Reference:


**SEMESTER – IV**

**CORE PAPER IX - COMPUTER APPLICATIONS IN BUSINESS**

**No. of Credit Hours : 6 Hours Per Week**

**Subject Description:** This course is designed to project the utilization of Computers in the Modern Business World.

**Goals:** To enable the students to know the importance of Computer in Business

**Objectives:** After the successful completion of the course the student must be aware of concepts and utilization of computer in day to day life.

**Unit I**

**Unit II**

**Unit III**

**Unit IV**

**Unit V**

Books for Reference:

1. Fundamentals of Information Technology – Alexis Leon & Mathews Leon
2. Information Technology for Management – Henry C. Lucas
3. Computers and Commonsense – Roger Hunt and John Shellery
4. Management Information System – Dr. S.P. Rajagopalan
SEMESTER –IV

CORE PAPER X - COMPANY LAW AND SECRETARIAL PRACTICE

No. of Credit Hours : 6 Hours Per Week

Subject Description : This course aims to enlighten the students on the provisions of the Companies Act, 1956 along with secretarial work relating to Corporate Entities.

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

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

UNIT– I


UNIT– II


UNIT– III

Winding up – Meaning, Modes of Winding up – Compulsory Winding up by the court – voluntary Winding up – Types of Voluntary Winding up – members voluntary Winding up – Creditors voluntary Winding up – Winding up subject to supervision of the court – Consequences of Winding up (General).

UNIT– IV

Company Secretary – Who is a secretary – Types – Positions – Qualities – Qualifications – Appointments and Dismissals – Power – Rights – Duties – Liabilities of a Company Secretary – Role of a Company Secretary – (1) As a statutory officer, (2) As a Co- Coordinator, (3) As an Administrative Officer.

UNIT– V

Kinds of Company meetings – Board of Directors Meeting – Statutory meeting – Annual General meeting – Extra ordinary General meeting – Duties of a Company Secretary to all the company meetings – Drafting of Correspondence – Relating to the meetings – Notices – Agenda – Chairman’s speech – Writing of Minutes.
Books for reference:
M.C.Shukla and S.S.Gulshan-- Principles of Company Law-- S.Chand & Co.,
M.C.Shukla and S.S.Gulshan-- S.Chand & Co.,
N.D.Kapoor-- Company Law-- Sultan Chand & Sons
M.C.Kuchhal-- Secretarial Practice-- Vikas Publications

SEMESTER – IV

Subject Title:    INTERNSHIP

Goal: To enable the students to learn the practical working nature of various segments of the garment industry.

Objective: On successful completion of this course, the student should have understood

- Various machines and equipments used for the production of fabrics and garments and their capacity.
- Profile, process flow, organogram, lay out etc., of garment industry.
- Role of labours, middle management, administrative staff and top management in organizational growth.
- Technical and managerial problems occurred at various stages of production process and the remedial measures adopted and the capacity utilization of men, machine and material.

Students are required to undergo a 3 weeks Inplant Training at various sectors of garment manufacturing industry.

After the successful completion of training at the end of the forth semester the students must submit an elaborate report about their training programme. A team of Internal & External experts will evaluate the report and the marks will be awarded.

SEMESTER – IV

ALLIED PAPER IV - EXECUTIVE BUSINESS COMMUNICATION

No. of Credit Hours : 6 Hours Per Week

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:


DIPLOMA IN BUSINESS AUTOMATION
SEMESTER – IV

PAPER II - COMPUTER APPLICATIONS PRACTICAL – I
(MS WORD AND MS EXCEL)

No. of Credit Hours : 3 Hours Per Week (1 Theory & 2 Practicals)
Subject Description : This course aims to expose the students on the Practical Applications of Computer in Business

Goals : To enable the students to Work with MS– Office.
Objectives : On successful completion of this course, the student should be able to work efficiently in Ms– Word and Ms– Excel.
**MS Word**

1. Create the front page of a News Paper.
2. Type a document and perform the following:
   i. Change a paragraph into two column cash book.
   ii. Change a paragraph using bullets (or) numbering format.
   iii. Find any word and replace it with another word in document.
3. Prepare a class time table using a table menu.
4. Prepare a mail merge for an interview call letter.
5. Create a resume wizard.
7. Create a table with the following field name:
   EMP– no, Emp– name, designation, department, experience.

**MS Excel**

1. Develop the Students Mark List worksheet and calculate total, average and save it. Specify the Result also (Field names: S.NO, Name of the student, course, mark1, mark2, mark3, total, average and result).
2. Design a chart projecting the cash estimate of a concern in the forth coming years. 3. Create a Pivot table showing the performance of the salesmen’s.

**SEMESTER V**

**CORE PAPER XII – APPLIED COSTING**

**UNIT I**


**UNIT II**

Process Costing – including Inter– process Profit.

**UNIT III**


**UNIT IV**

Unit Costing – Job Costing – Batch Costing – Operating Costing.

**UNIT V**

Standard Costing – Material and labour variances (simple problem) only.
SEMESTER – V
CORE PAPER XIII - BANKING THEORY, LAW AND PRACTICES

No. of Credit Hours : 5 Hours Per Week

Subject Description : This course aims to enlighten the students on the Recent Trends in Banking and the regulating provisions.

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

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

Unit – I

Unit – II

Unit – III

Unit – IV
Loan and advances by commercial bank lending policies of commercial bank – Forms of securities – lien pledge hypothecation and advance against the documents of title to goods – mortgage.

Unit – V
Position of surety – Letter of credit – Bills and supply bill. Purchase and discounting bill

Traveling cheque, credit card, Teller system.

Books for Reference:

5. Reddy & Appanniah : Banking Theory and Practice
6. Natarajan & Gordon : Banking Theory and Practice
SEMESTER – V

CORE PAPER XIV - APPAREL PRODUCTION MANAGEMENT

Credit Hours: 5
Goal: To enable the students to learn the principles and concepts of apparel production management.
Objective: On successful completion of this course, the student should have understood
- The concepts and principles involved in establishing and managing an apparel industry.
- Need and importance of HR in apparel production units.
- Various garment production systems, need of understanding the productivity concept, work study and PPC techniques.

UNIT I - HUMAN RESOURCE DEVELOPMENT

Introduction to structure and sectors of clothing industry - Function & types of organizational structure - Establishing lines of communication - Job analysis and description – Job specification – Recruitment and selection – Kinds of interviews - Delegating supervisory authority and responsibility. Purpose of appraisal – Criteria of appraisal – Methods of appraisal – Limitations - HRD methods and processes –Sewing room supervisor’s job and training needs - HRD in Indian apparel industry.

UNIT II - PLANT LOCATION AND LAYOUT


UNIT III - PRODUCTION AND PRODUCTIVITY


UNIT IV - WORK STUDY


UNIT V - PRODUCTION PLANNING AND CONTROL

Function, qualitative and quantitative analysis of production - Coordinating departmental activities - Basic production systems - Evaluating and choosing the system - Flow process and
charts for garment - Scheduling calculations - Assigning operators optimally - Setting up of completely balanced production lines to produce the required quantity of garments.

Books for Reference:


SEMESTER – V
CORE PAPER XIV - INCOME TAX LAW AND PRACTICE

No. of Credit Hours : 6 Hours Per Week
Subject Description : This course aims to provide an in– depth knowledge on the provisions of Income Tax.
Goals : To familiarize the students with recent amendments in Income– tax.
Objectives : On successful completion of this course, the student should be well versed in the prevailing act.

UNIT I

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

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

UNIT IV
Capital Gains – Deductions from Gross Total Income.

UNIT V
Set off and Carry forward of losses – Aggregation of Income– Computation of Tax liability – Assessment of Individuals.
Note: Distribution of Marks between theory and problem shall be 40% and 60% respectively.

Books for Reference:

2. Dr. HC Mehrotra, “Income– tax Law and Accounts” Sahithya Bhavan publishers

DIPLOMA IN BUSINESS AUTOMATION
SEMESTER – V
DIPLOMA PAPER III - BUSINESS APPLICATION SOFTWARE – II

No. of Credit Hours : 3 Hours Per Week (2 Theory & 1 Practical)
Subject Description : This course aims to expose the students on the Applications of Computer in Business

Goals : To enable the students to learn the concepts of MS– Office.
Objectives : On successful completion of this course, the student should have understood the basic framework and how to work in Ms– PowerPoint and Ms– Access.

Unit – I

Unit – II

Unit – III
Microsoft Access: Database Overview– Creating Database – Creating database through Table Wizard – Modifying Table.

Unit – IV
Creating a Table – Rename Columns – Saving the Database – Relationships – Forms.
Unit – V

Filtering and Querying Tables – Creating Reports and Mailing Labels – Sharing Information between Applications.

Books for Reference:

SEMESTER VI

CORE PAPER XVI  ACCOUNTING FOR DECISION MAKING

No. of Credit Hours : 6 Hours Per Week

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 Reference:

SEMESTER – VI

CORE PAPER XVII GARMENT COSTING AND EXPORT DOCUMENTATION

Credit Hours: 5
Goal: To enable the students to learn the principles and concepts of garment costing and export documentation.
Objective: On successful completion of this course, the student should have understood
- How to estimate and control the cost of a garment at various stages of its process flow.
- Various pre shipment and post shipment documents required for apparel export and need of insurance.
- Benefits offered by the Government for apparel export trade.
- Mandatory formalities to establish an export firm and procedures for the import of goods and machineries.

UNIT I: COST ESTIMATION AND INCO TERMS

UNIT II: FIRM ESTABLISHMENT

UNIT III - FOREIGN TRADE DOCUMENTS
to inspection – Certificate of inspection – GSP and other forms. Importance of insurance of goods in foreign trade – ECGC and it’s role.

UNIT IV : IMPORT PROCEDURE

UNIT V : SHIPMENT AND CUSTOMS
Pre shipment inspection and quality control – Foreign exchange formalities – Pre shipment documents. Shipment of goods and port procedures – Customs clearance.

Post shipment: Formalities and procedures – Claiming duty drawback and other benefits – Role of clearing and forwarding agents.

Books for Reference:

1. Paras Ram, *Hand Book of Import and Export Procedures*

SEMESTER – VI

CORE PAPER XVIII  APPAREL QUALITY MANAGEMENT

Credit Hours: 6

Goal: To enable the students to learn the principles and concepts of apparel quality management.

Objective: On successful completion of this course, the student should have understood

- Importance of quality and standards in apparel industry.
- Various sources of international standards and their contribution.
- Quality parameters to be considered for yarn, fabric and garments.
- Need and level of inspection at various stages of apparel production.
- Need of care labels in garments.
- The usefulness of TQM concepts, KAIZAN and QC tools.
- ISO quality management system implementation in apparel industry.

UNIT I
Meaning of quality, testing and standard & their importance in apparel industry - Quality terminologies - Sources of international standards.

UNIT II
Inspection: Incoming and raw material inspection: Fabric inspection - 4-point system. In process / on-line inspection: Advantages - On line inspection during spreading, pattern making, cutting, sewing and ironing.
Final inspection: Sampling plans and AQL charts - Level of final inspection. Packing & packaging quality tests. Care labeling and international care symbols.

UNIT III

UNIT IV

UNIT V

Text book

Books for Reference:
5. ASTM Standards, West Conshocken, USA.
6. Technical Manual of AATCC.
DIPLOMA IN BUSINESS AUTOMATION
SEMESTER – VI
DIPLOMA PAPER IV COMPUTER APPLICATIONS PRACTICAL – II
(MS POWERPOINT, MS ACCESS AND TALLY 9.2)

No. of Credit Hours : 3 Hours Per Week (1 Theory & 2 Practicals)
Subject Description : This course aims to expose the students on the practical applications of computer in business

Goals : To enable the students to Work with MS– Office and Tally.
Objectives : On successful completion of this course, the student should be able to work efficiently in Ms– PowerPoint, Ms– Access and Tally.

MS PowerPoint

1. Design slide for a product of your choice, includes the picture of the product and demonstration and working (minimum three slides)
2. Prepare an organization chart for a company.
3. Create a show projecting the activities of your department during the academic year.

MS Access
1. Create a Student database with the following Tables :
   i). Students Personal Details  ii). Students Mark Details
   Perform the following : a). Relate the Tables
       b). Create a query to the students passed in all subjects.
       c). Create a form and report

Tally
1. Company Creation and Alteration
2. Creating and Displaying Ledger
3. Voucher Creation
4. Voucher Alteration and Deletion
5. Inventory Information – Stock Summary
6. Inventory Information – Godown Creation and alteration
7. Final Accounts
8. Bank Reconciliation Statement
9. Accounting and Inventory Information’s
ELECTIVE PAPER I – A  BUSINESS FINANCE

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

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

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

Unit – I

Unit – II

Unit – III

Unit – IV

Unit – V

Books for Reference:

1. Essentials of Business Finance - R.M. Sri Vatsava
2. Financial Management - Saravanavel
3. Financial Management - L.Y. Pandey
5. Financial Management - M.Y. Khan and Jain
6.
ELECTIVE PAPER I – B  BRAND MANAGEMENT

Objective
To teach the importance of brand and its impacts among the customers

Unit I

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

Unit III

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

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

REFERENCES:
Jagdeep Kapoor, Brandex, Biztantra, New Delhi, 2005.
ELECTIVE PAPER I – C   FUNDAMENTALS OF INSURANCE

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 PAPER II – A
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 – Subsidized 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 PAPER 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 PAPER II –C
PRINCIPLES OF WEB DESIGNING

Objective
To impart the conceptual knowledge in creating a web page

Unit I

Unit II

Unit III
Introduction to Java Scripting, Web Browser Object Model, Manipulating Windows & Frames with Java Script. Using Java Script to create smart forms. Cookies and State Maintenance: Maintaining State, Introduction to Cookies, Advantages and limitations of Cookies, Disadvantages of Cookies, How to Use Cookies, which Servers and Browsers support Cookies. Introduction to DHTML. Advanced Netscape DHTML, Advanced Microsoft DHTML & Cross browser DHTML.

Unit IV
CGI & Server side scripting, CGI & the WWW, Beyond HTML with CGI, How CGI works. CGI Server requirements for WINDOWS-NT & UNIX, CGI script structure, Standard CGI Environment Variables, CGI Libraries, Java Servlets, Server-Side

Unit V

Text Books
2. PERL & CGI by Elizabeth Castro (Pearson Education)
ELECTIVE PAPER III – A: PRACTICAL TRAINING AND FIELD PLACEMENT

Credit Hours: 5

Goal: To enable the students to gain the on hand knowledge about the garment industry with respect to their course specialization.

Objective: On successful completion of this course, the student should have understood
  ➢ The practical aspects involved in their trade.
  ➢ Problems pertaining to their field and remedial measures.

Students will be sent to garment industry and its allied units / offices to gain practical knowledge.