

VELLALAR COLLEGE FOR WOMEN (AUTONOMOUS)

(Affiliated to Bharathiar University)

College with Potential for Excellence

(Re-Accredited by NAAC with 'A' Grade)

Erode - 12



DEPARTMENT OF COMMERCE (E-COMMERCE)

B.COM (E-COMMERCE) (CBCS PATTERN)

2016-2017 Batch and Onwards

- **Scheme of Examinations**
- **Credit points**
- **Syllabus**

Vellalar College for Women (Autonomous),Erode-12.									
Department of Commerce (E-Commerce)									
2017 – 2018 Onwards									
Course Content and Scheme of Examinations(CBCS Pattern)									
Semester I									
Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	TOTAL	
I	Language - I	15TAMU101/ 14HINU101	Tamil/Hindi	6	3	25	75	100	3
II	Language - II	17ENHU101	English - I	6	3	25	75	100	3
III	Core	16CEUC101	Principles of Accountancy♦	5	3	25	75	100	4
		16CEUC102	Digital Business Models	4	3	25	75	100	3
		16CEUCP01	Computer Application Practicals I - MS.Office & Tally	2	-	-	-	-	-
	Allied -I	16CEUA101	Mathematics for Business	5	3	25	75	100	5
IV	Foundation Course	09FOCU1ES	Environmental Studies	2	3	-	100	100	2
Semester II									
I	Language - I	15TAMU202/ 14HINU202	Tamil/Hindi	6	3	25	75	100	3
II	Language - II	17ENHU202	English - II	6	3	25	75	100	3
III	Core	17CEUC203	Financial Accounting #	5	3	25	75	100	4
		16CEUCP01	Computer Application Practicals I - MS.Office & Tally	5	3	40	60	100	3
		Allied - II	16CEUA202	Business Statistics	6	3	25	75	100
IV	Value Education	14VEDU2HR	Value Education and Human Rights	2	3	-	100	100	2

♦ Common to B.Com, B.Com(CA) and B.Com(E-Commerce)

Common to B.Com(CA) and B.Com(E-Commerce)

Semester III									
Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	TOTAL	
III	Core	16CEUC304	Corporate Accounting	6	3	25	75	100	4
		16CEUC305	Principles of Marketing	5	3	25	75	100	4
		16CEUC306	Object Oriented Programming with C++	5	3	25	75	100	4
		16CEUCP02	Computer Application practicals II - OOPS with C++	4	3	40	60	100	3
	Allied -III	16CEUA303	Enterprise Resource Planning #	5	3	25	75	100	5

IV	Skill – based Subject I			3	3	25	75	100	3
	Basic Tamil*					100	–		
	Advanced Tamil**			2	3	25	75	100	2
	Non – Major Elective I					–	100		
Semester IV									
III	Core	16CEUC407	Business Finance	6	3	25	75	100	4
		16CEUC408	Database Management System	5	3	25	75	100	4
		16CEUC409	Software Engineering	5	3	25	75	100	4
		16CEUCPO3	Computer Application Practicals III - Oracle-SQL	4	3	40	60	100	3
	Allied - IV	16CEUA404	Business Management #	5	3	25	75	100	5
IV	Skill Based Subject-II			3	1	40	60	100	3
	Basic Tamil*					100	–		
	Advanced Tamil**			2	3	25	75	100	2
	Non – Major Elective II					–	100		

Common to B.Com(CA) and B.Com(E-Commerce)

Semester V									
Part	Study Component	Subject Code	Title of the Paper	Inst. Hrs./ Week	Exam. Dur. Hrs.	Max. Marks			Credits
						CIA	ESE	TOTAL	
III	Core	16CEUC510	Income Tax Law and Practice	5	3	25	75	100	4
		16CEUC511	Executive Business Communication	4	3	25	75	100	3
		16CEUC512	Cost Accounting♦	5	3	25	75	100	4
		16CEUC513	Visual Basic.NET	4	3	25	75	100	3
		16CEUCP04	Computer Application Practicals IV- VB.NET	4	3	40	60	100	3
	Elective-I	16CEUSP04	Statistical Package for Social Sciences-Practical(Cafeteria)	5	3	25	75	100	5
IV	Skill Based Subject III			3	3	25	75	100	3
Semester VI									
III	Core	16CEUC614	Web Programming	6	3	25	75	100	4
		16CEUC615	Management Accounting♦	6	3	25	75	100	4
		16CEUCP05	Computer Application Practicals V-Web Programming	4	3	40	60	100	3

	Elective-II	16CEUE602	E-Banking and Practice	6	3	25	75	100	5
	Elective-III	16CEU6PV	Project Evaluation	5	-	-	80	100	5
			Viva Voce		-	-	20		
IV	Skill – based Subject IV			3	3	40	60	100	3
V	Extension Activity		NCC/NSS/Physical Education/ Youth Red Cross/ Green Society/ Citizen Consumer Club/ Entrepreneurship Development Programme/ Enviro Club/ Bio diversity Club/ Vellichangal/ Red Ribbon Club/ Bio Health Club/ Women Empowerment Cell/ Photography Club/ Science Club/ Theatrical Skills/Digital Literacy Club	-	-	-	-	100	1
Total(I -VI Semesters)								4000	140

♦ Common to B.Com, B.Com(CA) and B.Com(E-Commerce)

SKILL BASED SUBJECTS		
S.No	Subject Code	Title of the Paper
1	16CEUS301	Information Technology(Cafeteria System)
2	16CEUS402	Multiskill Development Paper
3	16CEUS503	Soft Skill Development (Cafeteria System)
4	16CEUS604	Statistical Package for Social Sciences-Practical(Cafeteria)
NON MAJOR ELECTIVES		
S.No	Subject Code	Title of the Paper
1	14TMLU301	Basic Tamil*
	14TMLU402	
2	14ADTU301	Advanced Tamil**
	14ADTU402	
3	16CEUN301	Brand Management
	16CEUN402	

* For Students whose Part- I in Secondary Education is not Tamil

** For Students whose Part-II in Higher Secondary Education is not Tamil

SELF-LEARNING PAPERS (OPTIONAL)					
S.No	Subject Code	Title Of The Paper	Exam Duration Hours	Max Marks	Credits
1	17CEUSL01(G)	Entrepreneurship and Small Business Management	3	100	5
2	13AUGSL05	General Awareness	1	100	5

DEPARTMENT OF COMMERCE (E- COMMERCE)

Question Paper Pattern

CORE, ALLIED AND ELECTIVE PAPERS

Duration: 3.00 hrs

Marks: 75

Section – A

(10 × 1 = 10 marks)

Multiple Choice Questions - 5 (One from each unit)

(Q. No 1 – 5)

True or false - 5 (One from each unit)

(Q. No 6 – 10)

Section – B

(5 × 5 = 25 marks)

Answer all the Questions (Either or pattern)

One Question from each unit

(Q. No 11 – 15)

Section – C

(5 × 8 = 40 marks)

Answer **five** out of **eight** Questions

At least **One** Question from each unit

(Q. No 16-23)

CORE PRACTICAL

Maximum Marks : 100

The distribution of marks as follows

Continuous Internal Assessment Marks : 40 Marks

(Best one out of two practical and one model practical examination)

External Practical Examination : 60 Marks

(Program 1, Program 2 and Record)

SKILL BASED SUBJECTS I & III

The distribution of marks as follows

Five Questions out of Eight

(5 ×15 = 75 marks)

At least **One** Question from each unit

SKILL BASED SUBJECT – II

The distribution of marks as follows

Continuous Internal Assessment Marks : 40 Marks

On-Line ESE : 60 Marks

SKILL BASED SUBJECT – IV

The distribution of marks as follows

Continuous Internal Assessment Marks : 40 Marks

(Best one out of two practical and one model practical examination)

External Practical Examination : 60 Marks

(Program 1, Program 2 and Record)

SELF LEARNING PAPER AND NON MAJOR ELECTIVE

Five Questions out of Eight

(5 ×20 = 100 marks)

At least **One** Question from each unit

SEMESTER – I

Core - Principles of Accountancy

(Common to B.Com , B.Com (CA) and B.Com(E.Commerce))

Instructional Hrs :75

Sub. Code: 16CEUC101

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to acquire basic knowledge of accounting principles and concepts.
- To enrich the students with various accounting techniques and their practical application in different set of business transactions.

UNIT- I

17 Hrs.

Meaning of Accounting – *Systems of Accounting* – *Accounting Concepts and Convention* – AS1: Disclosure of Accounting Policies - Double Entry System – Journal – Ledger – Subsidiary Books – Trial Balance.

UNIT - II

13 Hrs.

Reserves and Provisions - Final Accounts of a Sole Trader with Adjustments.

UNIT- III

15 Hrs.

Bank Reconciliation Statement – Rectification of Errors.

UNIT- IV

15 Hrs.

Accounting for Consignments and Joint Ventures.

UNIT- V

15 Hrs.

Average Due Date – Account Current - Accounts of Non-profit Organizations – Receipts and Payments Account, Income and Expenditure Account and Balance Sheet.

Note: Distribution of marks for theory and problems shall be 20% and 80% respectively.

Italics denote topics for self study.

TEXT BOOK

1. **Reddy T.S. & Murthy .A**, *Financial Accounting*, Margham Publications, Chennai, 6th Revised Edition, 2011, Reprint 2014.

BOOKS FOR REFERENCE

1. **Grewal .T.S.**, *Introduction to Accountancy*, Sultan Chand & Co. Ltd., New Delhi, 1st Edition, 2005.
2. **Nagarajan .K.L., Vinayagam .N & Mani P.L**, *Principles of Accountancy*, Eurasia Publishing House Private Ltd., New Delhi, 3rd Edition, 2009.
3. **Reddy T.S. & Murthy .A**, *Corporate Accounting* ,Margham Publications, Chennai 6th Revised Edition, 2015.

SEMESTER – I

Core –Digital Business Models

Instructional Hrs :60

Sub. Code: 16CEUC102

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives:

- To enable the students to acquire basic knowledge of E-commerce business models.
- After the successful completion of the course the student must know the concepts of Digital Marketing.

UNIT- I

12 Hrs.

Introduction to Electronic Commerce: Evolution and trends in E-Commerce- Features of E-Commerce - Objectives of E-commerce-Advantages and Disadvantages of E-Commerce - Impact of E-Commerce - Forces driving E-Commerce

UNIT- II

12 Hrs.

E-Commerce Business Models: Introduction–Business to Consumer Model – Business to Business Model – Consumer to Business Model – Consumer to Consumer Model – Business to Employee Model – Business to Government Model - Revenue Model: Advertising Revenue Model- Subscription Revenue Model- Transaction Fee Revenue Model- Sales Revenue Model- Affiliate Revenue Model.

UNIT- III

12 Hrs.

Applications of E-Commerce: Retailing –Service Sector – Obstacles.

Mobile Commerce: Factors that drive Mobile Commerce - Advantages – Applications of Mobile Commerce

UNIT- IV

12 Hrs.

Electronic Payment System: Introduction – Benefits – Methods: Credit Cards – Debit Cards –Smart Cards – E-cash – E-Cheque – Electronic Wallet – Automated Clearing House (ACH) – Essential Security Requirements : Cryptography – Digital Signature

UNIT- V

12 Hrs.

Digital Marketing: Introduction– Advantages - Features- Channels: Social media marketing -Email Marketing - Mobile Marketing - Social Networking.

Digital Advertising: Forms of Web Advertising - Advantages - Limitations.

Note: *Italics* denote topics for self study.

Skill Based Components: (Not for End Semester Examinations)

- Visit a bank get terms and conditions relating to E-Payment system
- Visit a Government website and collect services provided by the government through online

TEXT BOOK

Study Material

BOOKS FOR REFERENCE

1. **NidhiDhawan**, *Introduction to E-Commerce*, International Book House P.Ltd, New Delhi, 2nd Revised Edition, 2011.
2. **Jaiswal.S.**, *E- Commerce*, Galgotia Publications Pvt.Ltd, New Delhi, 3rd Revised Edition, 2009.
3. **Dr.C.S.Rayudu**, *E-Commerce &E-Business*, Himalaya Publishing House, New Delhi, 3rd Revised Edition, 2008.
4. **P.T.Joseph**, *E- Commerce*, Prentice Hall of India Pvt.Ltd, New Delhi, 4th Revised Edition, 2009.
5. **Dr. K.Abirami Devi & Dr. M.Alagammai**, *E.Commerce*, Margham Publications, Chennai, 1st Edition 2009, Reprint, 2014.

SEMESTER – I

Core Practical - Computer Application Practicals - I

MS-Office and Tally

Instructional Hrs. :75

Sub. Code :16CEUCP01

Max. Marks : CIA -40; ESE -60

Credits: 3

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 clip arts, Watermark, Margins, Page Border, Text Wrapping.
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.
6. Prepare Bio-Data by using Wizard/ Templates With Hyper Link

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, Group, Ungroup, and Expanding & Hiding Detail.
2. Prepare Final Accounts (Trading, Profit & Loss Account and Balance 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.
6. Converting Note Pad Data into Excel by Columns & Filters.

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 word art.
6. Design a Product Life Cycle of an Organisation in Excel Sheet & Import it to the PowerPoint presentation & add custom animation to it.

SEMESTER-II

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 atleast 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 using templates
5. Create report for the PRODUCT database.
6. Develop a relationship between related tables.

TALLY

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

SEMESTER – I

Allied - Mathematics for Business

Instructional Hrs :75

Sub. Code: 16CEUA101

Max. Marks: CIA -25; ESE -75

Credits: 5

Objectives: On successful completion of this course, the student will understand the basic Concepts and how to use mathematical Techniques to solve the modern business problems.

UNIT- I

15 Hrs.

Matrix: Basic Concepts – Addition and Multiplication of Matrices – Inverse of Matrix – Rank of Matrix - Solution of Simultaneous Linear Equations – Input-Output Analysis.

UNIT-II

15 Hrs.

Simple and Compound Interest –Effective rate of Interest –Sinking Fund

UNIT- III

15 Hrs.

Annuity - Present Value – *Discounting of Bills*– True Discount – Banker’s Gain.

UNIT- IV

15 Hrs.

Differentiation of Algebraic Functions – Meaning of Derivations – Evaluation of First and Second Order Derivatives. Elementary Integral Calculus – Determining Indefinite and Definite Integrals of simple Functions.

UNIT- V

15 Hrs.

Uses of derivatives - Maxima and Minima.

Note: *Italics* denote topics for self study.

TEXT BOOK

1. **Navaneethan. P.A,** *Business Mathematics and Statistics*, Jai Publishers, Trichy, 1stEdition, Reprint 2015.

BOOKS FOR REFERENCE

1. **Kapoor.V.K.,** *Business Mathematics*, Sultan Chand & Sons New Delhi ,5th Revised Edition & Reprint,1994.
2. **Dr.Vittal. P.R,** *Business Mathematics and Statistics*, Margham Publications, Chennai, 6th Revised Edition,2004.
3. **Sanchetti, D.C and Kapoor, V.K,**”*Business Mathematics*” , Sultan Chand & Sons, New Delhi, 11th Revised Edition & Reprint,2002.

SEMESTER – I

Foundation Course -Environmental Studies

Instructional Hrs: 30

Sub. Code: 09FOCU1ES

Max. Marks: ESE-100

Credits: 2

UNIT – I

6 Hrs.

The multidisciplinary nature of environmental studies – Definition, Scope and importance, need for public awareness, natural resources and associated problems – forest resources, water resources, mineral resources, food resources, energy resources, land resources, role of an individual in conservation of natural resources, equitable use of resources for sustainable lifestyles.

UNIT – II

6 Hrs.

Concept of an ecosystem, structure and function of an ecosystem – producers, consumers and decomposers. Energy flow in the ecosystem – food chain, food webs and ecological pyramids, ecological succession.

UNIT – III

6 Hrs.

Biodiversity and its conservation – Introduction – definition, genetic, species and ecosystem diversity. Conservation of biodiversity – In-situ and Ex-situ conservation of biodiversity.

UNIT – IV

6 Hrs.

Definition, causes, effects and control measures of air pollution, water pollution, soil pollution, noise pollution & Thermal pollution. Disaster management – floods, earthquake, cyclone and landslides.

UNIT – V

6 Hrs.

Global warming, ozone layer depletion, acid rain, nuclear accidents and holocaust. Social issues – (case studies). Consumerism and waste products, Environmental Protection Act-air, water, wildlife, forest, issues involved in enforcement of environmental legislation & Public awareness.

Field Work

- Visit to a local area to document environmental assets – river / forest / grass land / hill / mountain.
- Visit to a local polluted site –urban /rural /industrial / agricultural.
- Study of common plants, insects, birds.
- Study of simple ecosystems – pond, river, hill slope, etc.
- Conduct Environmental Awareness Programme.

BOOK FOR REFERENCE

1. Environmental Studies. Bharathiar University, Coimbatore, Published by Bharathiar University.

SEMESTER – II

Core - Financial Accounting

(Common to B.Com (CA) & B.Com (E-Commerce))

Instructional Hrs: 75

Sub. Code: 17CEUC203

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives : i) To enable the students to acquire knowledge of the financial accounting principles and practices.
ii) To equip the students with skills for recording various kinds of business transactions

UNIT – I **15 Hrs.**

Depreciation – Meaning – Need – Causes – Methods of depreciation – Under Income Tax Act 1969 – Under Companies Act 2013.

UNIT – II **15 Hrs.**

Departmental Accounts – Branch accounts excluding foreign branches.

UNIT – III **15 Hrs.**

Single entry system – Meaning and features – *Statement of Affairs method* and conversion method. Hire purchase system excluding hire purchase trading accounts.

UNIT – IV **15 Hrs.**

Partnership Accounts —Method of preparations of Capital Accounts – Past adjustments - Admission – *Retirement* (simple problems only).

UNIT – V **15 Hrs.**

Dissolution of partnership – insolvency of a partner – Garner Vs Murray (Simple Problems only)-*Piecemeal Distribution*.

Note: 20% marks for theory and 80% marks for problem.

Italics denotes Self Study Topics

Skill Based Component (Not for End Semester Examinations).

- Collect figures from a sole trading concern and prepare necessary accounts under single entry system.
- Visit a bank, get terms and conditions regarding hire purchase loan for vehicles.

TEXT BOOK

1.**Reddy.T.S and Murthy.A**, *Financial Accounting*, Margham Publications, Chennai, 6th Revised Edition 2011, Reprint 2014.

BOOKS FOR REFERENCE

1. **Jain.S.P and Narang.K.L**, *Advanced Accountancy*, Kalyani Publishers, New Delhi, 16th Edition, 2009.
2. **Gupta.R.L. and Radhaswamy.M**, *Advanced Accounting*, Sultan Chand and Sons, New Delhi, 13th Revised Edition, 2007.
3. **Maheswari.S.N**, *Advanced Accounts*, Vikas Publishing House, New Delhi, 2001.

SEMESTER – II

Allied - Business Statistics

Instructional Hrs: 90

Sub. Code: 16CEUA202

Max. Marks: CIA -25; ESE -75

Credits: 5

Objectives : After the successful completion of the course the students will be able to apply statistical tools in business problems.

UNIT- I **18 Hrs.**

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 **18 Hrs.**

Measures of Dispersion – Range, Quartile Deviation, Mean Deviation, Standard Deviation and Co-efficient of Variation.

Skewness – Meaning – Measures of Skewness - Pearson's and Bowley's co-efficient of Skewness.

UNIT- III **18 Hrs.**

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 **18 Hrs.**

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.

UNIT- V **18 Hrs.**

Index Numbers – Meaning, Uses and Methods of construction – Un-weighted and Weighted index numbers – Tests of an Index number – Cost of living index number.

Note: Marks shall be distributed 40% marks for theory and 60% marks for problems,

Italics denotes Self Study Topics

Skill Based Component (Not for End of Semester Examinations)

1. Collect Sales and Profit figures of a company and show this information in a diagrammatical representation.

2. From Sales and Expenses figures of a company calculate co-efficient of correlation for five years.

TEXT BOOK

1. **Navaneethan. P.A**, *Business Mathematics and Statistics*, Jai Publishers, Tiruchy, 1st Edition, Reprint 2015.

BOOKS FOR REFERENCE

1. **Pillai.R.S.N. & Bagavathi.V**, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 7th Edition, 2005.
2. **Gupta.S.P**, *Statistical Methods*, Sultan Chand & Sons, New Delhi, 44th Revised Edition, 2014.
3. **Dr.Vittal. P.R**, *Business Mathematics and Statistics*, Margham Publications, Chennai, 6th Revised Edition, 2004.

SEMESTER – II

Value Education - Value Education and Human Rights

Instructional Hours:30

Paper Code:14VEDU2HR

Max Marks: ESE -100

Credits:2

Objectives: On successful completion of the course, the students should have understood the significance of human values and the rights.

UNIT- I

5hrs.

Aim of Value Education –Concept of Human Values-Types of Values- Components of value education - Personal Development: *Character formation towards positive personality*-National Values

UNIT- II

5hrs.

Concept and theories of Human Rights – *Classifications of Human Rights* – Universal Declaration of Human Rights- International Covenant on civil and political rights – International covenant on Economic, Social and Cultural Rights.

UNIT- III

10hrs.

Rights Guaranteed by Indian Constitution - Constitutional vision of freedom: Fundamental Rights – *Fundamental duties*- Constitutional vision of Justice: Directive Principles of State policy.

UNIT- IV

5hrs.

Human Rights Issues: Gender Discrimination-*Domestic violence*-Child Labour-Bonded Labour

UNIT - V

5hrs.

Human Rights Enforcements : National Human Rights Commission – State Human Rights Commission – Human Rights Courts – Role of NGO's : Amnesty International, Asia Watch – *Peoples Union for Liberties(PUCL)*, Peoples Union for Democratic Rights (PUDR).

Note: Italics denote self study topics

BOOKS FOR REFERENCE

1. MugammadNaqi, *Modern Value Education*, Anmol Publications Pvt Ltd, Delhi,2007
2. Shrimali L.L, *A Search for Values in Indian Education*, Vikas Publishers, Delhi, 1974.
3. Acharya. N.K, *TheCstitution of India*, Asia Law House, Hyderabad, 2011.
4. Misra R., *Human Rights*, Sumit Enterprises, New Delhi, First Edition,2005
5. Nirmal S.J, *Human Rights in India*, Oxford University Press, New Delhi,2000
6. DurgadasBasu, *Human Rights in Constitutional Law*, Prentice Hall of India,1994
7. Bajwa.G.S.,*Human Rights in India*, Anmol Publications, New Delhi, 1995

SEMESTER – III

Core - Corporate Accounting

Instructional Hrs. : 90

Sub. Code: 16CEUC304

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : After the successful completion of the course the student should have a thorough knowledge on the accounting practice prevailing in the corporate.

UNIT – I

18 Hrs.

Issue of shares – Books to be maintained for Allotment of shares – Issue of shares at premium and at discount – *Forfeiture and Re-Issue of Shares*. Underwriting of shares.

UNIT – II

18 Hrs.

Issue and *Redemption of Debentures*: Classification of Debentures-Shares and Debentures-Issue of Debentures-Debenture Discount-Interest on Debentures-Redemption of Debentures-Methods (Including Ex-Interest and Cum-Interest).

UNIT – III

18 Hrs.

Goodwill – Meaning – Factors influencing the goodwill – Need for valuation of goodwill – Methods of valuation of goodwill. Shares – Meaning – Factors influencing the value of shares – *Need for Valuation of Shares* – Methods of valuation shares

UNIT – IV

18 Hrs.

Preparation and presentation of final accounts of joint stock companies as per Companies Act 2013 - Determination of Managerial remuneration – *Divisible Profits and Dividends*.

UNIT – V

18 Hrs.

Liquidation of Companies – Preparation of Statement of affairs and Deficiency Account

Note: *Distribution of marks for Theory and problems shall be 20% and 80% respectively. Italics denote self study topics.*

Skill Based Component (Not for End of Semester Examinations)

- To study the schedule VI (Revised)
- To collect annual reports and understanding the presentations.

TEXT BOOK

1. **Reddy.T.S & A.Murthy**, *Corporate Accounting*, Margham Publications, Chennai, 6th Revised Edition, 2015.

BOOKS FOR REFERENCE

1. **Gupta.R.L & M.Radhaswamy**, *Advanced Accountancy*, Sultan Chand & Sons Educational Publishers, New Delhi, Vol. II, 13th Revised Edition, 2007.
2. **Jain.S.P & K.L.Narang**, *Advanced Accountancy*, Kalyani Publishers, New Delhi, Vol. II, 16th Revised Edition, 2009.
3. **Shukla.M.C. & T.S.Grewal**, *Advanced Accountancy*, S.Chand & Company Ltd, New Delhi, 17th Edition, 2011.

SEMESTER – III

Core - Principles of Marketing

Instructional Hrs.: 75

Sub. Code : 16CEUC305

Max. Marks: CIA -25; ESE -75

Credits: 4

Objectives

- To provide basic knowledge about the concepts, principles, tools, techniques and latest trends in Marketing.
- To impart necessary skills which help the student to choose a career in the field of marketing.

Unit I

13 Hrs.

Market – Marketing – Definition – Object and Importance of Marketing - Evolution of Concept of Marketing - Recent Development in Marketing Concept – Marketing Functions – Approaches to the Study of Marketing - Market Segmentation- Basis – Criteria – Benefits.

Unit II

23 Hrs.

Product Policy- Product Planning and Development - Product Life Cycle – Product Mix - Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution-. Branding – Features – Types – Functions.– Brand Name and Trademark.

Unit III

17 Hrs.

Pricing – Definition – Objectives – Factors Affecting Price Determinations – Methods of Setting Prices – Cost – Demand and Competition.- Pricing Policies and Strategies.

Unit IV

10 Hrs.

Sales Promotion – Objectives and Importance of Sales Promotion – Personal Selling – Advertising – Meaning – Objectives – Functions and Importance – Kinds of Media – Direct Marketing – Multi-level Marketing.

Unit V

12 Hrs.

Retail Marketing – Methods – Problems – Retail Marketing in India - Marketing of Services – Marketing Ethics – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts – Consumer Courts.

Skill Based Component (Not for End Semester Examinations)

Conduct of survey on consumer preference regarding select consumer durables.

Note: Italics denote topics for self study.

TEXT BOOK

1. **Pillai R.S.N. and Bhagavathi**, *Modern Marketing – Principles and Practices*, 4th Revised and Enlarged Edition 2009, Reprint 2014.

BOOKS FOR REFERENCE

1. **Rajan Nair**, *Marketing*, Sultan Chand and Company Ltd., New Delhi, 7th Edition, Reprint, 2009.
2. **Philip Kotlar & Gary Armstrong**, *Principles of Marketing*—Prentice hall of India, New Delhi, 11th Edition, 2005.
3. **V.S. Ramasamy and Namakumari**, *Marketing Management* – Macmillan India Ltd, New Delhi, 2nd Edition, 1995.

SEMESTER – III

Core - Object Oriented Programming with C++

Instructional Hrs. : 75

Sub. Code: 16CEUC306

Max. Marks : CIA -25; ESE -75

Credits: 4

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

UNIT – I

15 Hrs.

OOPs, A New Paradigm – Evaluation of Programming Paradigm – Objects – Classes – Multiple Viewing of the Same Object – Encapsulation and Data Abstraction – Inheritance – Delegation – Object Composition – Polymorphism – Message Communication – Popular OOPs Languages – *Merits and Demerits of OOPs Methodology* – Application of OOPs.

UNIT – II

15 Hrs.

Application of C++ - Structure of C++ Program – Tokens, Expression -Basic Data Types – Symbolic Constants – Declaring Data Types - *Reference Variables* – Operator in C++ - Scope Resolution Operator – Expressions and Implicit Conversions – Control Structures – Functions in C++ - Call by Reference – Call by Value – Inline Functions – Default Arguments – Constant Arguments – Classes and Objects – Defining Member Functions – Nesting Member Function – Private Member Function – Static Member Function.

UNIT – III

15 Hrs.

Array of Objects – Friend Function – Returning Objects – Constant Member Function – Pointer to Members – Constructors with Default Arguments – Copy Constructor – Dynamic Constructor – Destructor – Operator Overloading and Type Conversions – Rules for Operator Overloading – Function Overloading – *Function Overloading with Arguments* – Special Features of Function Overloading.

UNIT – IV

15 Hrs.

Inheritance – Single Inheritance – Types of Base Classes – Types of Derivation – Public – Private – Protected Inheritance – Multilevel Inheritance – Multiple Inheritance – Hierarchical Inheritance – Hybrid Inheritance – Polymorphism – Virtual Functions – Pure Virtual Function – *Pointer to Derived Classes*.

UNIT – V

15 Hrs.

Managing Console I/O Operations – C++ Streams – Stream Classes – istreams, ostream, iostream, fstream, ifstream, ofstream, filebuff, istrstream, *ostrstream* – Unformatted I/O Operation – Classes for File Stream Operations – Opening and Closing a file.

Note: *Italics* denotes self study topics.

TEXT BOOK

1. **E.Balagurusamy**, *Object Oriented Programming with C++*, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2nd Edition , 2004.

BOOKS FOR REFERENCE

1. **D.Ravichandran**, *Programming with C++*, Tata McGraw-Hill Publishing Company Limited, New Delhi, 2nd Edition, 2006.
2. **Herbert Schildt**, *C++:The Complete Reference*, Tata McGraw-Hill Publishing Company Limited, New Delhi, 4th Edition,2008
3. **John R.Hubbard**, *Programming with C++*, Tata McGraw-Hill Publishing Company Limited, New Delhi,2006

SEMESTER – III
Core Practical -Computer Application Practicals - II
OOPS with C++

Instructional Hrs. :60

Sub. Code: 16CEUCP02

Max. Marks : CIA -40; ESE -60

Credits: 3

1. Program to calculate depreciation under Straight Line method and Diminishing Balance method (using class, defining member functions outside the class).
2. Program to calculate depreciation under Diminishing Balance method (Using class, defining member function inside the class)
3. Program to calculate Economic Order Quantity (using nesting of member function).
4. Program to print the Employees' payroll statement (using control structures).
5. Program to calculate simple Interest and compound Interest (using nested class).
6. Program to calculate net income of a family (using friend function in two classes).
7. Program to print the book list of library (using array of objects).
8. Program to prepare cost sheet (using inheritance).
9. Program to calculate margin of safety (using multilevel inheritance).
10. Program for bank transaction (using constructor and destructor).
11. Program to calculate increase or decrease in working capital using operator overloading.
12. Program to create the student file and prepare the marks slip by accessing the file.

SEMESTER – III

Allied - Enterprise Resource Planning

(Common to B.Com (CA) and B.Com (E-Commerce))

Instructional Hrs. : 75

Sub. Code : 16CEUA303

Max. Marks : CIA -25; ESE -75

Credits: 5

Objectives: i) To Acquire Knowledge about Enterprise Resource Planning in the Business Concern.

ii) To disseminate over ERP System and Decision Support System Practiced in Business Concern.

UNIT – I

15 Hrs.

Introduction to ERP- Conceptual Model of ERP- Evolution of ERP- *Structure of ERP*- Reasons for Growth- Advantages of ERP- Enterprise an overview.

UNIT – II

15 Hrs.

Related technologies: Business process Re-Engineering- *Management Information System*- Decision Support System- Exclusive Information System- Data warehousing- Data Mining- OLAP- Supply Chain Management.

UNIT – III

15 Hrs.

ERP- Manufacturing perspective- *Materials Requirement Planning*- Distribution Requirements Planning- JIT- CAD/CAM- Product Data Management.

UNIT – IV

15 Hrs.

ERP Implementation Life cycle: Introduction- *Pre- evaluation screening*- Project Planning- Gap Analysis- Reengineering- Configuration-Implementation.

UNIT – V

15 Hrs.

Future directions in ERP: *New markets*- New Channels- Faster implementation Methodologies- Business Models.

Note: Italics denotes Self Study Topics

TEXT BOOK

1. **Alexis Leon**, *Enterprise Resource Planning - Theory and Practice*, Tata McGraw Hill Publishing company Ltd, New Delhi, 2nd Edition,2008.

BOOKS FOR REFERENCE

1. **Rahul V.Altekar**, *Enterprise wide Resource Planning Theory and practice*, Prentice Hall of India, New Delhi, New Title Edition,2004.

2. **Vinod Kumar Garg & Venkitakrishnan.N.K.**, *Enterprise Resource Planning : Concepts and Practice*, Prentice Hall of India, New Delhi, 2nd Edition, 2004.
3. **Rajesh Ray**, *Enterprise Resource Planning – Text and cases*, Tata McGraw Hill Publishing company Ltd, New Delhi, 2011.

SEMESTER – III

Skill Based Subject–Information Technology

Instructional Hrs: 45

Sub. Code: 16CEUS301

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives : After the successful completion of the course the students should have basic knowledge about concepts and principles of Information technology.

UNIT I **9 Hrs.**

Introduction to Information Technology: Information – Characteristics of Information – Definition –Importance –*Generations of Computers.*

UNIT II **9 Hrs.**

Fundamentals of Computers: *Classification of Computers* –Input, Output and Storage devices.

UNIT III **9 Hrs.**

Data Processing: Data Processing Concepts– *Objectives* –Methods of Data Processing.

UNIT IV **9 Hrs.**

Network: *Introduction to Network* – Types of Networks. E-Waste – E-waste Management

UNIT V **9 Hrs.**

Management Information System: Introduction – Characteristics – Background of MIS – *Designing of MIS* – Benefits of MIS.

Note: *Italics denotes Self Study Topics.*

TEXT BOOK

1. **Saravanakumar.R, R. Parameswaran and T. Jayalakshmi**, *A Text book of Information Technology*, S. Chand Co. Pvt. Ltd., New Delhi, 1st Edition 2010.

BOOKS FOR REFERENCE

1. **Richard Brightman and W. Dimsdale**, *Using Micro Computers*, Galgotia Publications Pvt. Ltd., New Delhi, 2001.
2. **Taxali.R.K.,P.C.** *Software made Simple*, Tata McGraw Hill Publishing Company Ltd, New Delhi, 1st Edition, 2001.
3. **Alexis and Mathews Leon**, *Introduction to Computers*, Leon (Tech) World, Chennai, 2008.

SEMESTER – III

Non Major Elective - Brand Management

Instructional Hrs. : 90

Sub. Code : 16CEUN301

Max. Marks : CIA -25; ESE -75

Credits: 2

Objectives: After the successful completion of the course to enrich the students' knowledge on brand management for the successful marketing techniques.

UNIT I

18 Hrs.

Brand Management: Introduction - Meaning – Definition – Concepts - Process-Significance of Brand

UNIT II

18 Hrs.

Brand positioning: Need of positioning - Rules for successful brand positioning. Brand equity – Definition - Measurement-Building brand equity

UNIT III

18 Hrs.

Brand Identity: Definition – Models – Elements. Brand Personality - Definition-Scales.

UNIT IV

18 Hrs.

Brand Image - Brand gap - Decoding Brand Image - Brand Communication – Tools.

UNIT V

18 Hrs.

Brand Awareness - Brand Extension - Merits and Demerits of Brand Extension-Choosing the right Brand Extension-Global Branding – Benefits.

Note: *Italics* denote topics for self study

TEXT BOOK

1. Mahim Sagar , Deepali Singh, D.P.Agarwal & Achintya Gupta , *Brand Management* , Ane Books Pvt. Ltd , New Delhi, 2009

BOOKS FOR REFERENCE

1. Kevin Lane Keller, *Strategic brand Management*, Pearson Education, New Delhi, 2003.
2. Jean Noel, Kapferer, *Strategic brand Management*, The Free Press, New York, 1992.
3. Brad VanAuken, *Branding*, Jaico Publishing House, New Delhi, 4th Edition, 2010

SEMESTER – IV

Core– Business Finance

Instructional Hrs. : 90

Sub. Code: 16CEUC407

Max. Marks : CIA -25; ESE -75

Credits: 4

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

15 Hrs.

Business Finance: Introduction – Meaning – *Concept* - Traditional and Modern Concepts - Scope – Functions of Finance– Contents of Modern Finance Functions.

UNIT – II

15 Hrs.

Financial Plan: Meaning - Concept – *Objectives* – Types – Steps – Significance – Fundamentals.

UNIT – III

15 Hrs.

Cost of Capital: Meaning and Importance - Cost of Debt, Preferences, Equity and Retained Earnings - Weighted Average Cost of Capital - Theories of Capital Structure - Net Income Approach- Net-Operating Income Approach - MM hypothesis - *Determinants of Capital Structure.*

UNIT – IV

15 Hrs.

Capital Budgeting – Techniques - ROI, Pay Back and Discounted Cash Flows.
Leverages - Operating Leverage – Financial leverage.

UNIT – V

15 Hrs.

Working Capital Management and Dividend Theories: Working Capital- Need – Determinants – Estimating Working Capital Needs - Computation of Working Capital.
Dividend Theories: Walter’s Model - Gordon and MM’s Model Dividend Policy - Forms of Dividend - *Determinants of Dividend Policy.*

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

Italics denotes self study topics.

Skill based component (Not for End of Semester Examinations)

- Collect the annual report of a company and prepare working capital requirements.
- Prepare a report on the procedure relating to industrial credit provided by scheduled commercial banks.

TEXT BOOK

1. **Sharma.R.K and Shashi.K.Gupta**, *Management Accounting*, Kalyani Publishers., NewDelhi, 13th edition 2014.

BOOKS FOR REFERENCE

1. **R.M.SriVastava**, *Essentials of Business Finance*, Himalaya Publishing House, Mumbai, 7th Edition,2016
2. **Dr.Maheswari.S.N**, *Financial Management Principles and Practice*, Sultan Chand & Sons, New Delhi.13th Edition, 2009
3. **Prasanna Chandra**, *Financial Management*, Tata Mc Graw Hill Publishing Company Ltd - New Delhi,6th Edition , 2002.

SEMESTER – IV

Core - Data Base Management System

Instructional Hrs. : 75

Sub. Code : 16CEUC408

Max. Marks : CIA -25; ESE -75

Credits: 4

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

UNIT – I

15 Hrs.

Database System Architecture Basic Concepts : Data System, Operational data, data Independence, Architecture for a database system, *Distributed databases*, Storage Structures : Representation of Data. Data Structures and corresponding operators: Introduction, Relation Approach, Hierarchical Approach, Network Approach.

UNIT – II

15 Hrs.

Relational Approach : Relational Data Structure : relation, domain, attributes, keys
Relational Algebra : Introduction, Traditional set operation. Attribute names for derived relations. *Special relational operations.*

UNIT – III

15 Hrs.

Embedded SQL: Introduction – Operations not involving cursors, involving cursors - Dynamic statements, Query by Example – Retrieval operations, Built – in – functions, update operations. *QBE Dictionary*. Normalization : Functional dependency, First, Second, third normal forms, Relations with more than one candidate key, Good and bad decomposition.

UNIT – IV

15 Hrs.

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

15 Hrs.

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

Note: *Italics denotes self study topics.*

TEXT BOOK

1. **Date.C.J**, *An Introduction to database Systems*, Narosa Publishing House, New Delhi, 3rd edition, 2002.

BOOKS FOR REFERENCE

1. **Abraham Silberschatz Henry F Korth**, *Database Systems Concepts*, Tata McGraw Hill Companies, New York, 6th edition, 2011.
2. **Bipin C. Desai**, *An Introduction to Database System*, Galgotia Publications Pvt. Ltd., New Delhi, 1st edition, 2002.
3. **Pannerselvam.R. B**, *Database Management System*, Prentice- Hall of India, New Delhi, 2nd Edition,2011

SEMESTER - IV

Core - Software Engineering

Instructional Hrs. : 75

Sub. Code: 16CEUC409

Max. Marks : CIA -25; ESE -75

Credits: 4

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

UNIT– I

15 Hrs.

Software Engineering: Introduction – Definition –Size factors-Quality and productivity factors. Planning a software project: Defining the problem-Developing a solution strategy- *Planning the development process.*

UNIT –II

15 Hrs.

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

UNIT– III

15 Hrs.

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

UNIT– IV

15 Hrs.

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

UNIT– V

15 Hrs.

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

Note: Italics denotes self study topics.

TEXT BOOK

1. **Richard E. Fairley**, “*Software Engineering Concept*”, Tata McGrawHill Pub,Company Ltd., New Delhi,1st Edition,1997

BOOKS FOR REFERENCE

1. **Roger Pressman** ,“*Software Engineering*”,TataMcGraw Hill Pub,Company Ltd, New Delhi,6th Edition,2005.
2. **Ian Sommerville**, “*Software Engineering*”, Addison-wesley, London, 8th Edition, 2007.
3. **Eve Anderson, Philip Greenspun, Andrew Grumet**, “*Software Engineering for Internet Applications*”, PHI learning Private Limited, New Delhi, 1st Edition, 2009.

SEMESTER – IV

Core Practical - Computer Application Practicals - III

Oracle –SQL

Instructional Hrs. :60

Sub. Code :16CEUCP04

Max. Marks : CIA -40; ESE -60

Credits: 3

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

Field Name	Field Type	Field size
Company Name	Character	15
Proprietor	Character	15
Address	Character	25
Supplier Name	Character	15
No of employees	Number	4
GP Percent	Number	6 with 2 decimal places

Queries:

- Display all the records of the company which are in the ascending order of GP percent.
- Display the name of the company whose supplier name is "Telco".
- Display the details of the company whose GP percent is greater than 20 and order by GP Percent.
- Display the detail of the company having the employee ranging from 300 to 1000.
- 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.

Field Name	Field Type	Field Size
Employee Name	Character	15
Employee Code	Number	6
Address	Character	25
Designation	Character	15
Grade	Character	1
Date of Join	Date	-
Salary	Number	10 with 2 decimal places

Queries

- Display the name of the employee whose salary is greater than Rs.10,000
- Display the details of employees in ascending order according g to Employee Code.
- 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:

Field Name	Field Type	Field Size
Student Name	Character	15
Gender	Character	6
Roll No	Character	10
Department Name	Character	15
Address	Character	25
Percentage	Number	4 with 2 decimal places

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:

Field Name	Field Type	Field Size
Product No	Number	6
Product Name	Character	15
Unit of Measure	Character	15
Quantity	Number	6 with decimal places
Total Amount	Number	8 with decimal places

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:

Field Name	Field Type	Field Size
Employee No	Number	8
Employee Name	Character	8
Department	Character	10
Basic Pay	Number	8 with 2 decimal places
HRA	Number	6 with 2 decimal places
DA	Number	6 with 2 decimal places
PF	Number	6 with 2 decimal places
Net Pay	Number	8 with 2 decimal places

Queries:

- Update the records to calculate the net pay.
- Arrange the records of the employees in ascending order of their net pay.
- display the details of the employees whose department is "Sales".
- Select the details of employees whose HRA \geq 1000 and DA \leq 900.
- Select the records in descending order.

6. Create a Table Publisher and Book with the following fields:

Field Name	Field Type	Field Size
Publisher Code	Var Char	5
Publisher Name	Var Char	10
Publisher city	Var Char	12
Publisher State	Var Char	10
Title of book	Var Char	15
Book Code	Var Char	5
Book Price	Var Char	5

Queries:

- Insert the records into the table publisher and book.
- Describe the structure of the tables.
- Show the details of the book with the title "DBMS".
- Show the details of the book with price $>$ 300.
- Show the details of the book with publisher name "Kalyani".
- Select the book code, book title, publisher city is "Delhi".
- Select the book code, book title and sort by book price.

- h) Count the number of books of publisher starts with "Sultanchand".
- i) Find the name of the publisher starting with "S".

7. Create a table Deposit and loan with the following fields:

Field Name	Field Type	Field Size
Account	Var Char	6
Branch Name	Var Char	15
Customer Name	Var Char	20
Balance Amount	Var Char	10
Loan Number	Var Char	7
Loan Amount	Var Char	6

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.
8. Write a program to “create table and writing simple queries” using operations.
- a) Display the records of table1.
 - b) Display the records of table2
 - c) Display the records where the department no is 2
 - d) Display the details of table whose salary is less than 40,000 and whose address in erode
 - e) Combine the two tables by using union all
 - f) Select the common fields by using intersect operator
 - g) Arrange the records of the table, in order of their department no
 - h) Select the specific field by using group up method

9. Create “Purchase department” table with the following attributes: job name, salary, experience, working hours

- a) Display the journal is purchase manager
- b) Show the values of salary more than 5000 and less than 10,000
- c) Display the values of working hours not equal to 18
- d) Using in select experience column values the match, any one of a list of values
- e) Select that job name whose salaries do not name the items in the select list using not in

10. Create a table “Programmer details” with the following fields

- a) Create a table and insert the values
- b) Display all the details of the table
- c) Display the details with their data types
- d) Display all the records of the order by gender name
- e) Display the details of the programmer earning the highest salary
- f) Count the name of male programmer
- g) Display the oldest male programmer
- h) Display the details of the programmer whose salary is greater than ‘surya’

SEMESTER – IV

Allied –Business Management

(Common to B.Com (CA) and B.Com (E-Commerce))

Instructional Hrs : 75

Sub. Code : 16CEUA404

Max Marks : CIA – 25; ESE – 75

Credits : 5

Objectives: * To help the students to understand the process of business management and its functions.

* To disseminate the students with current management practices.

UNIT-1

15 Hrs.

Nature and scope of Management – Functions of Management – *Scientific Management* – Contribution by Henry Fayol.

UNIT-2

15 Hrs.

Planning - Meaning, Nature and Importance of Planning – Steps in planning – Forecasting – *Decision Making Process* – Types of decision.

UNIT-3

15 Hrs.

Organisation – Meaning, nature and importance – *Types of organisation* – Span of Control – Delegation and Decentralisation.

UNIT-4

15 Hrs.

Motivation – Meaning – benefits – *MBO* - Maslows, Herzberg, McGregor theories.

UNIT-5

15 Hrs.

Co-ordination – Principles of Co-ordination – Control – *Steps in control* – Essentials of effective control.

Skill Based Component: (Not for End Semester Examination)

Visit an organisation to study organisation system and control measures applied in that organisation and also submit a report.

Note: *Italics denote topics for self study.*

TEXT BOOK

1. Ramasamy .T, *Principles of Management*, Himalaya Publishing House, Mumbai, 9th Edition, 2008.

BOOKS FOR REFERENCE

1. DinakarPagare, *Business Management*, Sultan Chand & Company Ltd., New Delhi, 5th Edition, 1996.

2.R.P.Mohanty & R.R.Lakhe , *TQM in service sector*, Jaico publishing House, Mumbai, 1st Edition, 2002.

3. Dr.Prasad L.M., *Principles& Practice of Management*,Sultan Chand & Company Ltd., New Delhi, 7th Edition, 2009.

SEMESTER – IV

Skill Based Subject – Multi Skill Development Paper

Instructional Hrs : 45 **Sub Code: 16CEUS402**

Max.Marks :100 (ESE – 60 CIA – 40) **Credits: 3**

Aim: To equip the students with knowledge on all topics as desirable from the point of view of brilliant success in the competitive examinations.

Objective: To familiarize the students with various types of tests that is employed by the diverse examining bodies.

UNIT -I **9 Hrs.**

Communication: Question tag – Gerund and Infinitives – Spotting the errors – Vocabulary – Synonyms – Antonyms - Prepositions – Articles – One word substitution – Sentence completion.

UNIT - II **9 Hrs.**

Numerical Aptitude : Problems on numbers - Problems on Ages – Percentage - Profit and loss - Ratio & Proportion - Time & Work - Time & Distance - *Simple Interest* - Compound Interest.

UNIT - III **9 Hrs.**

Critical Reasoning : Logical Inference Questions and Syllogism.
Analytical Reasoning : Arrangement problems – Family / Blood Relation Qualms – Sense of Directions – Age Doubts.
Verbal Reasoning : Verbal Analogy (Letter series and number series only) – Coding and Decoding.

UNIT- IV **9 Hrs.**

Self Introduction - Presentation Skills - Presentation through PowerPoint – **Soft Skills** - Interpersonal Skills – Employability Skills – Soft Skills Training – *Resume Preparation* – Interview Tips and Questions.

UNIT- V **9 Hrs.**

Group Discussion – Importance – Types of GD – GD Skills – GD Etiquette(do's and don'ts) – Essential Elements of a GD – *Movements and Gestures to be avoided in a GD.*
Online Services –Reservation –Banking –Purchases –Passport application.

Note: *Italics* denote topics for self study.

BOOKS FOR REFERENCE

1. **Hari Mohan Prasad & Uma Rani Sinha. 2011.** Objective English for Competitive Examinations. New Delhi: Tata McGraw Hill Education Private Ltd. (Unit – I)

2. **R.S. Aggarwal**, *Quantitative Aptitude*, S.Chand 2010. (Unit - II)
3. **Edgar Thorpe**, *Test of Reasoning for Competitive Examinations –4th edition*, Tata McGraw-Hill Publishing Company Limited, New Delhi. (Unit – III)
4. **R.S. Agarwal**, *A Modern Approach to Verbal Reasoning (Fully Solved) –Revised Edition*, S.Chand Company Limited, New Delhi, 2012. (Unit – III)
5. **M. S. Rao**, *Soft Skills Enhancing Employability-Connecting Campus with Corporate*, IK International Publishing House, NewDelhi, 2010. (Unit – IV)
6. **Alex.K**, *Soft Skills-Know Yourself and Know the World*, S.Chand Company Ltd., 2011.(Unit V)
7. *Group Discussions- Pass with Flying Colours*, G. K. Publications, NOIDA, 2012.
8. **Jain T.S.Upkar's SBI Clerical Cadre Recruitment Examination**. Agar Upkar Prakashan

SEMESTER – IV

Non-Major Elective – Exim Management

Instructional Hrs. : 30

Sub. Code : 16CEUN402

Max. Marks : ESE-100

Credits: 2

Objective: The subject deals with the Export and Import Policies sales negotiations Execution of the sale and provides knowledge on the various aspects connected with Banking, Foreign Buyers and Sellers.

UNIT – I

6 Hrs.

Introduction of Import and Export Trade – Principal Commodities Of Export and Import, Categories of Exporters – Foreign Trade Policy – Objectives – Highlights.

UNIT – II

6 Hrs.

Export Procedures - Documentation Procedures - Cargo Insurance - Negotiation and Finalization - Selection of Carriers - *Export Benefits*.

UNIT – III

6 Hrs.

Overview of various export promotion schemes - Duty Drawback- Advance License - Remission Scheme - DEPB Scheme - *Export Promotion Capital Goods Scheme* - Diamond & Jewellery - Agricultural & Pharmaceutical product exports promotion scheme.

UNIT – IV

6 Hrs.

Import Policy – Current Import Policy – Licenses, Customs Clearances, Permits, Open general licenses – *License Issuing authorities* – Registration of Licenses – Supplementary Licenses.

UNIT – V

6 Hrs.

Import Procedures - Import Documentation - Types of Imports - Import Licenses.

Note: *Italics* denote topics for self study.

TEXT BOOK

1. **Nabhi's Board of Editors** , *How to Export* , Nabhi Publications

BOOKS FOR REFERENCE

1. **Nabhi's Board of Editors**, *New Import Export Policy* , Nabhi Publications.
2. **Mahajan** , A Guide on Export Policy Procedure & Documentation, Snow White Publications Pvt. Ltd, 26th Edition, 2015.
3. **D.C Kapoor**, *Export Management*, Vikas Publishing House, 2009.
4. EXIM Policy & Handbook of EXIM Procedure – VOL I & II
5. **Usha Kiran Raj**, *Export –Import and Logistics Management*, PHI Learning Private Limtes, New Delhi, Second Edition, 2010.

SEMESTER – V

Core – Income Tax Law and Practice

Instructional Hrs. : 75

Sub. Code : 16CEUC510

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives : On successful completion of this course, the student should be able to understand basic concepts in the prevailing act.

UNIT – I

15 Hrs.

The income Tax Act-*Definition of Income, GTI, TI - Assessment Year - Previous Year* - Assessee - Assessee in default - Scope of income-charge of tax - Residential status- Exempted Income .

UNIT – II

15 Hrs.

Heads of Income-*Salaries* – computation of Income from Salaries.

UNIT – III

15 Hrs.

Income from House property - Computation of Income from House properties - *Capital Gains* - Computation of Capital Gains

UNIT – IV

15 Hrs.

Profits and gains of business or profession – Meaning of business or profession- *Expenses Expressly Allowed* - expenses expressly disallowed - computation of profits and gains of business or profession of an individual.

UNIT – V

15 Hrs.

Income from other Sources - *Deductions to be made in Computing Total Income.*

Note: 40% theory and 60% for problems, Italics denotes self study topics.

Skill based component (Not for End of Semester Examinations)

- Prepare a report on Savings pattern of individuals to avail 80 C benefits.
- E-Filing of Tax returns

TEXT BOOK

1. **Gaur.V.P and Narang D.B,Puja Ghri, Rajeev Puri, Income Tax and Practice**, Kalyani Publishers, New Delhi, 44rd Revised Edition , 2016.

BOOKS FOR REFERENCE

1. **Dr.Mehrothra.H.C & Dr.Goyal.S.P, Income Tax and Practice**, Sahitya Bhawan Publications, Agra, 57th Edition, 2016.
2. **Radhakrishnan.P, Indirect Taxation**, Kalyani Publishers, New Delhi, 4th Edition, 2008, Reprint 2011.
3. **Radha.V, Parameswaran.R, Indirect Taxation**, Prasanna Publishers, Chennai, 2007.

SEMESTER –V

Core - Executive Business Communication

Instructional Hrs. : 60

Sub. Code : 16CEUC511

Max. Marks : CIA -25; ESE -75

Credits: 3

Objectives: After the successful completion of the course the student must be able to communicate clearly in the day-to-day business world and develop the written and oral Business communication skills.

UNIT – I

12 Hrs.

Business Communication: Meaning – Importance of Effective Business Communication-Modern Communication Methods – Business Letters : Need – Functions - Kinds - Essentials of Effective Business Letters - *Layout*.

UNIT – II

12 Hrs.

Trade Enquiries - Orders and their Execution - Credit and Status Enquiries – Complaints and Adjustments - Collection Letters – *Sales Letters* – Circular Letters.

UNIT – III

12 Hrs.

Banking Correspondence - *Insurance Correspondence* - Agency Correspondence.

UNIT – IV

12 Hrs.

Company Secretarial Correspondence (Includes Agenda, *Minutes* and Report Writing)

UNIT – V

12 Hrs.

Application Letters – Preparation of Resume - Interview: Meaning – Objectives and Techniques of various types of Interviews – *Public Speech* – Characteristics of a good speech – Business Report Presentations.

Note: *Italics* denotes self study topics.

Skill Based Component: (Not for End Semester Examination)

- Collection of Company Meeting Notices (AGM) from the Company Annual Reports.
- Collection of Letters to the Editors from various Newspapers on ‘Current Issues’.
- Collection of Resolutions to be passed in the AGM from Company Annual Reports.

TEXT BOOK

1. **RajendraPal &Korlahalli**, *Essentials of Business Communication*, Sultan Chand & Sons, New Delhi,30th Revised Edition,2013.

BOOKS FOR REFERENCE

1. **Ramesh, MS, & C. C Pattanshetti**, *Business Communication*, S.Chand & Co, New Delhi, 26th Edition, 2006.
2. **Rodriquez M V**, *Effective Business Communication*, Concept Publishing Company, New Delhi, 13th Revised Edition,2003.

SEMESTER – V

Core - Cost Accounting

(Common to B.Com, B.Com (CA) and B.Com (E-Commerce))

Instructional Hrs. : 75

Sub. Code : 16CEUC512

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives:

- To familiarize students with the various techniques of costing and methods of valuing inventory.
- To create cost consciousness among the students to enrich their knowledge on costing aspects.

Unit I

15 Hrs.

Cost Accounting – Definition, Meaning and Scope – Cost Analysis, Concepts and Classifications - Elements of Cost, Preparation of Cost Sheet and Tender – Costing as an aid to management – Limitations of Cost Accounting. Materials – Purchasing of Materials, *Procedure and Documentation involved in Purchasing* – Requisitioning for Stores – Store Keeping.

Unit II

15 Hrs.

AS 2: Valuation of Inventories - Methods of Valuing Material Issues – Maximum, Minimum and Re-ordering Levels – EOQ – *Perpetual Inventory* – Labour – Systems of Wage Payment: Time Rate System – Piece Rate System – Idle Time, Control Over Idle Time – Labour Turnover.

Unit III

15 Hrs.

Overhead – *Classification of Overhead* – Allocation and Absorption of Factory Overhead only.

Unit IV

15 Hrs.

Process Costing: *Features of Process Costing* – Process Losses, Waste, Scrap, Normal Loss, Abnormal Loss, Abnormal Gain (excluding inter- process profit and equivalent production).

Unit V

15 Hrs.

Operating Costing for Transport Services Only – *Reconciliation of Costs and Financial accounts* – Activity Based Costing.

Note: Distribution of Marks for Theory and Problems shall be 20% and 80% respectively.

Note : *Italics denote topics for self study.*

Skill Based Component (Not for End Semester Examinations)

Visit TNSSTC Transport Company, Erode / Coimbatore Division. Learn how to prepare a trip sheet and operating cost sheet. Submit a report on trip sheet and operating cost.

BOOKS FOR REFERENCE

1. **Iyengar S.P.**, *Cost Accounting – Principles and Practice*, Sultan Chand and Company Ltd., New Delhi, 10th Edition, 2005.
2. **Jain and Narang**, *Cost Accounting*, Kalyani Publishers, New Delhi, 8th Edition, 2007, Reprint 2014.
3. **Pillai R.S.N and Bagavathi**, *Cost Accounting*, Sultan Chand and Company Ltd., New Delhi, 7th Edition, 2010.

SEMESTER – V

Core – Visual Basic.NET

Instructional Hrs. : 60

Sub. Code : 16CEUC513

Max. Marks : CIA -25; ESE -75

Credits: 3

Objectives: After the successful completion of this paper , the student able to design programming for windows Applications

Unit I **12 Hrs.**

Introduction to visual Basic.Net : Adding an Event procedure – Adding controls – Focus on program design & Implementation . **Data ad Operations:** *Data types* – Arithmetic operations and strings – variables and Declaration statements – Named Constants – Assignment Statements only

Unit II **12 Hrs.**

Controlling Input & Output: Interactive user Input. Selection: Selection controls – Logical operators – *The if – then – else structure* – The Select Case Structure

Unit III **12 Hrs.**

Repetition structures : *Do while loop* – The Do until Loop – For/Next Loops – Nested Loops . **Sub and Function Procedures** : Sub procedure – Passing arguments by value and by reference – function procedure

Unit IV **12 Hrs.**

Structured Data : *One-dimensional Arrays* – Dynamic Arrays – Multi-dimensional arrays – Menus – Menu Items & Context Menus – File Dialog controls

Unit V **12 Hrs.**

Accessing Databases : Introduction to Database – Using ADO.NET with visual Basic – Updating a Dataset – Creating Dataset using SQL

Note : *Italics denote topics for self study.*

TEXT BOOK

1. Gary J.Bronson , David Rosenthal , *Introduction to Programming with visual Basic.NET* , Viva books ,India, 1st edition,2008

BOOKS FOR REFERENCE

1. CourseKit VikasGupta & Kogent Solutions Inc, *Comdex.NET Programming* Dreamtech Press, New Delhi , 2007
2. Radhaganesan.P , *Vb.Net*, Scitech Pubiation Pvt Ltd , First Edition Reprint ,2012
3. Steven Hozner , *Visual Basic .NET programming* , Black Book , Dreantech press , New Delhi , 1st edition Reprint,2013

SEMESTER – V
Computer Application Practicals - IV
VB.NET

Instructional Hrs. : 60

Sub. Code : 16CEUCP04

Max. Marks : CIA -40; ESE -60

Credits:3

Objectives: To enable the students to design a programming language for windows applications

1. Design a form to calculate the value of goodwill of a firm by super profit method by using function concept
2. Create an application using common dialog control to open and save file
3. Design a form to purchase department of a company using ADO control
4. Design a purchase form for a bookshop using ADO control ad create database using SQL.
5. Design a notepad using menus.
6. Design a project to generate the annual report of a company using crystal report.
7. Develop a simple project on loan management using combo box.
8. Create a railway reservation document using Group box.
9. Develop a simple project for automatic banking operations.
10. Create a project for an Inventory details using array.

SEMESTER V

Elective- Distribution and Logistics Management

Instructional Hrs. : 75

Sub. Code: 16ECUE501

Max. Marks : CIA -25; ESE -75

Credits: 5

Objectives

- To provide basic knowledge about the concepts and principles of Logistics management.

UNIT- I

15 Hrs

Logistics Management: Introduction to logistics Management – Definitions- Objectives – Significance – Logistics Mission –Types of Logistics - Components – Functions - Scope and importance of Logistics in Industry.

UNIT –II

15 Hrs

Inventory Management: Role of Inventory in Logistics - Definition and components of Inventory - Importance of Inventory - Functions of Inventory and costs – DRP- Material Handling - Introduction - objectives of MH - Basic principles of Materials Handling - Types of Equipment and their usage – Container Handling.

UNIT- III

15 Hrs

Ware House Management: Definition of Warehousing –Needs for good warehousing - Types of Warehouses - Functions of Warehouse - Warehouse Layout and planning a warehouse. **Packaging** - Types of Packaging - Packaging and labeling - Functions of Packaging-Packaging material types- Drawbacks of Packaging - new trends in packaging - labeling - functions of labeling - Classifications of labels - purpose of labeling.

UNIT- IV

15 Hrs

Cargo Movement Modes and Methods: Role of Transportation in Logistic Management - The effect of Transportation -Importance of Transportation - Transportation strategy - Parties to a Transport Contract - Factors influencing carrier and Shippers decision - Factors influencing transportation cost - Merits and de merits of different modes of transport system - Transport documents.

UNIT –V

15 Hrs

Logistics Outsourcing and Customer Service: Outsourcing - key benefits of outsourcing - in sourcing - outsourcing - critical areas in outsourcing - managing business for successful outsourcing - 3PL logistics - advantages of 3pl logistics - 4PL Logistics services –

7PL Logistics – Customer Service - meeting customers expectation - Cultivating customers to improve business - Elements of customer service.

Note: *Italics* denote topics for self study.

TEXT BOOK

1. **D.K Agarwal**, *Text Book of Logistics & supply Chain Management*, Macmillan Publishers, New Delhi, 1st Edition, 2003.

BOOKS FOR REFERENCE

1. **D.K.Agarwal**, *Distribution and Logistics Management A Strategic Marketing Approach* , Macmillan Publishers, New Delhi , 2007.
2. **S.K.Bhattacharya**, *Logistics Management*, S.Chand & Company Ltd, New Delhi, Second Revised Second Edition, 2008.
3. **Dr.Sudhindra Nath Bose**, *Logistics Management*, A.PH Publishing Corprotaion, New Delhi, 2016.

SEMESTER – V

Skill Based Subject –Soft Skill Development

Instructional Hrs: 45

Sub. Code: 16CEUS503

Max. Marks: CIA -25; ESE -75

Credits: 3

Objectives : After the successful completion of the course the students will be able to gain a knowledge on development of personality through soft skill development.

UNIT I **9 Hrs.**

Soft Skill: Meaning - *Importance* – attributes regarded as soft skills – Practicing soft skills

UNIT II **9 Hrs.**

Self Discovery: Introduction – *Importance* – Process- SWOT Analysis.

UNIT III **9 Hrs.**

Attitude: Meaning – features – ways of changing attitude – power of positive attitude – benefits – obstacles in developing positive attitude – *Negative attitude*.

UNIT IV **9 Hrs.**

Career Planning: Introduction – benefits – *guidelines* - ways for successful career planning.

UNIT V **9 Hrs.**

Listening and Reading Skills: Listening – benefits – *kinds* – factors that hamper listening. Reading – benefits – types – rates of reading.

Note: *Italics* denotes Self Study Topics.

TEXT BOOK

1. **Dr.K.Alex**, *Soft Skills*, S.Chand & Company Ltd, New Delhi, Second revised Edition,2011

BOOKS FOR REFERENCE

1. **Gobala Swamy Ramesh,MahaDevan Ramesh**, *An ace to Soft Skills* , Pearson Education,New Delhi,3rd Impression,2012.
2. **Jeff Butterfield**, *Soft skills for Everyone*, Cengage learning, New Delhi,1st Edition, 2011
3. **Alex.X**, *Soft skills: Know yourself and know the world*, S.Chand & Company Ltd, New Delhi, 1st Edition , 2010

SEMESTER – VI

Core – Web Programming

Instructional Hrs. : 90

Sub. Code : 16CEUC614

Max. Marks : CIA -25; ESE -75

Credits: 4

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

Unit I **18 Hrs.**

Introduction to Internet – Internet Technologies – *Internet Browsers* – Introduction to HTML

Unit II **18 Hrs.**

Head and Body Sections – Designing the Body section – Ordered and Unordered lists – *Table Handling*

Unit III **18 Hrs.**

DHTML and Style Sheets – *Frames* – A Web Page Design Project - Forms

Unit IV **18 Hrs.**

Introduction to Scripting : JavaScript – *Introduction to Scripting* – Arithmetic – Decision Making: Control Structures – if selection statement – if...else Selection Statement – While Repetition Statement – Assignment Operators – Increment and Decrement operators – Essentials of counter- controlled repetition – for repetition Statement – switch Multiple Selection Statement – Do ... While Repetition Statement – The Break and Continue Statement – *Logical Operators*- Functions : Program Modules in JavaScript – Programmer – Defined Functions – Function Definitions

Unit V **18 Hrs.**

Java Evolution: Java features - Java Environment-Overview of Java Language: Introduction-Simple Java program-More of Java - An application with two classes - Java program structure - Implementation of a Java program - Java virtual machine - Command line arguments.

Note: *Italics* denote topics for self study

TEXT BOOKS

1. **Xavier . C** , *World Wide Web design with HTML* , Tata McGraw Hill Publishing Company Limited , New Delhi , 3rd Edition, 2001.
2. **P.J. Deitel& H.M. Deitel**, *Internet and World Wide Web – How to Program* , Prentice Hall of India, New Delhi, 4th Edition, 2009.
3. **E.Balagurusamy** , *Programming with Java* , Tata McGraw Hill Publishing Company Limited, New Dehi , 5th Edition, 2005.

BOOKS FOR REFERENCE

1. **Deitel,Deitel & Neito** , *XML – How to program* , Pearson Education , New Delhi, Second Reprint, 2009.
2. **Thomas A. Powel**, *HTML:The Complete Reference* , Tata McGraw Hill, 2nd Edition, 2000.
3. **Shelly Powers Etal** , *Dynamic Web Pubishing* ,Techmedia , New Delhi , 2nd Edition , 2009.

SEMESTER – VI

Core - Management Accounting

(Common to B.Com, B.Com (CA) and B.Com (E - Commerce))

Instructional Hrs. : 90

Sub. Code : 16CEUC615

Max. Marks : CIA -25; ESE -75

Credits: 4

Objectives

- To enable the students to understand the concept and relevance of management accounting.
- To provide the students an understanding about the use of accounting and costing data for planning, control and decision making.

Unit I

18 Hrs.

Management Accounting – Meaning, Objectives and Scope – *Relationship between Management Accounting, Cost Accounting and Financial Accounting* – Significance of Management Accounting – Financial Statements – Importance – Tools for Analysis and Interpretation (theory only)

Unit II

18 Hrs.

Ratio Analysis – Types of Ratios – *Significance of Ratios* – Analysis of Solvency, Profitability and Capital Structure – Uses and Limitations of Ratios.

Unit III

18 Hrs.

Fund Flow Analysis – AS - 3: Cash Flow Analysis (New format only).

Unit IV

18 Hrs.

Marginal Costing and Break – Even Analysis, Managerial Applications, *Significance and Limitations of Marginal Costing*.

Unit V

18 Hrs.

Budgeting and Budgetary Control – Definition, *Uses, Limitations* – Types of Budgets – Preparation of Budgets.

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

Italics denote topics for self study.

Skill Based Component (Not for End Semester Examinations)

- Collect the Annual Reports of a company for the latest five years, analyse it and comment on its financial position and the same should be communicated to the company in the form of a report.
- Preparation of Monthly family budgets.
- Cash Flow Analysis with reference to select companies.

BOOKS FOR REFERENCE

1. **Sharma R.K. and Shashi .K.Gupta**, *Management Accounting – Principles and Practice*, Kalyani Publishers, New Delhi, 13th Edition, 2014.
2. **Jain S.P. and Narang K.L.**, *Cost and Management Accounting*, Kalyani Publishers, New Delhi, 14th Edition, reprint 2014.
3. **Maheswari S.N.**, *Principles of Cost and Management Accounting*, Sultan Chand and Company Ltd., New Delhi, 14th Edition, reprint 2013.

SEMESTER – VI
Core Practical – Computer Application Practicals - V
Web Programming

Instructional Hrs. : 60

Sub. Code : 16CEUCP05

Max. Marks : CIA -40; ESE -60

Credits:3

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.
3. Program to display Image and text using HTML tag for an advertisement of a Company Product.
4. Create a table to display list of 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.

SEMESTER – VI

Elective – E-Banking and Practice

Instructional Hrs. : 90

Sub. Code : 16CEUE602

Max. Marks : CIA -25; ESE -75

Credits: 5

Objectives : On successful completion of this course, the student should be able to understand basic concepts in the prevailing act.

UNIT –I

18 Hrs.

Electronic Banking : Introduction – Concept and meaning – Traditional Banking Vs E-Banking – Facets of E-Banking – E-Banking transactions – Models for E-Banking – Features – *Advantages and constraints in E-Banking.*

UNIT-II

18 Hrs.

Electronic Delivery Channels: Need for computerization – *Automatic teller machine (ATM)* - Recyclers– Electronic Fund transfer (EFT) – NEFT/RTGS/IMPS – uses – computerization in clearing houses – Tele banking – Banking on home computers – Electronic Money Transfer – uses of EMT.

UNIT-III

18 Hrs.

Updating Bank saving accounts – Computer bank branches – Financial Transaction Terminals – (FTT) – *E-Cheque* – Cheque Truncation System (CTS) - E-Banking in India.

UNIT-IV

18 Hrs.

E-Banking Security : Introduction - need for security – security concepts – Privacy – Survey – Cyber crimes – Tampering – Encryption – Meaning – The encryption process — Cryptography– *Cipher*- Decipher- Code systems- Data Encryption standard (DES)

UNIT-V

18 Hrs.

E-Security solutions – solution providers-E-Locking technique - E-locking services – Transaction Security – security devices - Public key Infrastructure (PKI)- Firewalls secure Ledger (FSL) – Secure Electronic Transaction (SET)

Note: *Italics denote topics for self study.*

Skill based component (Not for End of Semester Examinations)

- Visit to bank and know the procedures of activates various E-Payment Systems.
- Make any purchase through any one of the E-Payment system

TEXT BOOK

1. C.S Rayudu, *E-Business*, Himalaya Publishing House, New Delhi, 1stEdition, 2017

BOOKS FOR REFERENCE:

1. **Roger Hunt & Joh Shelly** , *Computers and Commonsense*, Englewood Cliffs . N.J, Prentice Hall, New Delhi, 4th Edition , 1988.
2. **Bhushan Dewan** , *E_Commerce*, S.Chand Publications, New Delhi, 2001.

SEMESTER VI

Skill based Subject - Statistical Package for Social Sciences - Practical

Instructional Hours: 45

Sub. Code: 16CEUSP04

Max. Marks: CIA -40; ESE -60

Credits: 5

Objectives:To enable the students to acquire knowledge on research using Statistical package

List of Practical

1. Find mean, median, Geometric mean, Harmonic mean of numerical data and edit the output
2. Determine standard deviation, variance and check the consistency of the given data and edit the output
3. Find the Range and Skewness for the given data
4. Bivariate data- scatter plot, correlation co-efficient, fitting linear regression line for the given data
5. Use Multiple linear regression models for the given data
6. Find Analysis of variance(ANOVA) for the given data
7. Calculate Non-parametric test-Chi-square for the given data

SELF LEARNING PAPER

Entrepreneurship and Small Business Management

Sub. Code: 17CEUSL01 (Group -1)

Max. Marks : 100

Credits:5

Objectives : After the successful completion of this course, the student will be able to analyze the entrepreneurial process through which business ideas are evaluated.

UNIT – I

Entrepreneurship – Meaning – characteristics, functions and types of entrepreneurship – Entrepreneurial Motivation – Need for Achievement Theory – Risk-taking Behaviour – Innovation and Entrepreneur – Role of entrepreneurship in economic development

UNIT – II

Factors affecting entrepreneur growth - economic – non-economic. Entrepreneurship development programmes – need – objectives – course contents - phases - evaluation. Institutional support to entrepreneurs.

UNIT – III

Introduction to Small Business: Evolution & Development– Meaning – concepts – categories – characteristics of small business – role, importance and responsibilities of small business. Business Ideas – Sources and incubating; Technical Assistance for small business – Preparation of Feasibility Reports, Legal Formalities and Documentation.

UNIT – IV

Business Plan – Outline – components – Marketing strategy for small business – Market Survey – Market Demands – Sales forecast – Competitive Analysis – The marketing plan – Marketing Assistance through governmental channels – Risk Analysis – Break even analysis

UNIT – V

Start-up costs – The financial Plan – Source of finance for new ventures – small business – Institutional finance supporting SSIs – Bounties to SSIs – Venture Capital – basic startup problems.

Note: *Italics* denotes self study topics.

BOOKS FOR REFERENCE

1. **Vasant Desai**, *Fundamentals of Entrepreneurship and Small Business Management*, Himalaya Publishing House, New Delhi, 2009.
2. **C.B.Gupta & N.P. Srinivasan** , *Entrepreneurial Development in India*, Sultan Chand & Sons, New Delhi, 5th Edition, 2008.

3. **S.S.Khanka**, *Entrepreneurial Development*, S. Chand Publishing house, New Delhi, 2000
4. **Norman M. Scarborough, Jeffrey R. Cornwell**, *Essentials of Entrepreneurship and Small Business Management*, Pearson Publisher, 8th Edition, 2015.

GREEN SOCIETY

Objectives

- To educate the students in environment related issues and problems
- To involve themselves in environment and action based programmes and activities locally
- To enable them to appreciate the importance of tree plantations and green audit
- To provide opportunity for the students to observe and learn more about nature, immediate environment and Biodiversity

The activities of the Green Council are as follows

- Tree plantation
- Importance of Rain water harvesting
- Conservation of Renewable energy
- Internal Green auditing
- Awareness on Disaster and Pollution mitigation, Ozone depletion, Global warming and Importance of wet lands through the below mentioned programmes:
Ramp shows, debates, speeches, rallies (3 to 5 km walk) with banners and placards, competitions, presenting articles in Journals and distributing pamphlets and celebrating Environmental days.

As per the CDC recommendations Green Council has been introduced in addition to NCC, NSS, Physical Education, YRC under Part V Extension activity of Course content and scheme of examination for 2013-14 onwards. The Green Council syllabus approved by Botany Board of Studies meeting held on 9.3.2013.