

| Semester | Subject Code | Title of the Paper            | Hours of Teaching per week | No. of Credit |
|----------|--------------|-------------------------------|----------------------------|---------------|
| I        | 12UCC 01     | CORE I : FINANCIAL ACCOUNTING | 5                          | 3             |

### OBJECTIVE

To bring into the lime-light the students aptitude about Accounting.

#### Unit - 1

**12 Hours**

Basic Concepts in Accounting – Final Accounts of a Sole Trader.

#### Unit - 2

**12 Hours**

Depreciation Accounting – Methods (Theory only) - Straight Line and Diminishing Balance Methods including Changeover method (Problems).

#### Unit - 3

**12 Hours**

Single Entry – Meaning and Salient Features – Networth Method – Conversion Method.

#### Unit - 4

**12 Hours**

Hire Purchase – Hire Purchase Accounting – Default and Repossession.  
Royalty Accounts – Meaning – Methods of Recoupment - Royalty Accounting excluding Sub-lease.

#### Unit – 5

**12 Hours**

Branch Accounts – Dependent and Independent Branches.

### TEXT BOOK

**Dr. V. Radha**, “Financial Accounting”, Prasanna Publishers, Chennai.

### REFERENCES

- S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
- N. Vinayagam & B. Charumathi**, “Financial Accounting”, S Chand Co & Ltd. New Delhi.
- Dr. M.A. Arulanandam & Dr. K.S. Raman**, “Advanced Accounts–Part I”, Himalaya Publications, New Delhi.

4. **Gupta R.L. & Radhaswamy M.**, “Corporate Accounts“, Theory Method and Application, Sultan Chand & Co., New Delhi.
5. **Shukla M. C. & Grewal T.S. & Gupta S. L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.

**Prepared by**

**H.O.D**

| Semester | Subject Code | Title of the Paper                                     | Hours of Teaching per week | No. of Credits |
|----------|--------------|--|----------------------------|----------------|
| I        | 12UCC02      | <b>CORE II :<br/>BUSINESS APPLICATION<br/>SOFTWARE</b> | 4                          | 3              |

## **OBJECTIVE**

To expose the students about the applications of Computer in Business.

### **Unit – 1**

**12 Hours**

Introduction to Computer: Evolution – Characteristics – Generation of Computer – Type of Computers – Classification of Computers – Input and Output Devices. Operating System – Types of Operating System. Introduction to Windows: Features - Desktop – My Computer - Internet Explorer – Recycle Bin – My Documents – Shut Down.

### **Unit – 2**

**12 Hours**

Introduction to Word - Find, Replace and Go to – Header and Footer – Auto Text – Font – Paragraph – Bullets and Numbering – Borders and Shading – Columns – Tabs – Change Case – Background – Spelling and Grammar – Macro – Tables – Mail Merge – Autocorrect.

### **Unit – 3**

**12 Hours**

Introduction to Excel – Chart – Functions – Formatting a Cell – Conditional Formatting – Sort – Filter: Auto Filter – Advanced Filter.

### **Unit – 4**

**12 Hours**

Introduction to PowerPoint – Slide Layout – Slide Sorter – Slide Master – Organisation Chart – Slide Design – Slide Transition – Custom Animation – Set up Show.

### **Unit – 5**

**12 Hours**

Introduction to Access – Database Objects: Tables – Queries – Forms – Reports – Pages - Macros - Modules– Creation of Tables, Queries, Forms and Reports.

**TEXT BOOKS**

PC Software for Windows Made Simple - R.K. Taxali  
PC Software for Office Automation - T. Karthikeyan.

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| Semester | Subject Code | Title of the Paper                                       | Hours of Teaching per week | Credit Points |
|----------|--------------|--|----------------------------|---------------|
| I        | 12UCC03      | CORE III :<br>PROGRAMMING<br>LABORATORY - I<br>MS-OFFICE | 4                          | 2             |

### OBJECTIVES

To prepare the students for documents preparation, business calculations, presentation of information and database management.

### Practicals

**60 Hours**

#### MS Word

1. Design the front page of a Newspaper in MS Word.
2. Build a table in MS Word projecting the details of the student's in our department.
3. Create an Advertisement copy in MS Word to promote the sale of a durable product.
4. Send Diwali wishes to your friends using mail merge concept.

#### MS Excel

5. Design the Pay Roll of a company in MS Excel by considering the following conditions:

|                      |  |
|----------------------|--|
| Dearness Allowance   | 40 % on Basic Pay                      |
| House Rent Allowance | Rs. 400                                |
| Medical Allowance    | Rs. 100                                |
| Provident Fund       | 12 % on Basic Pay + Dearness Allowance |

7. Design the Electricity Bill in MS Excel by considering the following conditions:

| Units Consumed        | Rate Per Unit (Rs.) |
|-----------------------|---------------------|
| Up to 100 Units       | 1.00                |
| 101 – 200 Unites      | 1.50                |
| Above 200 Units       | 2.00                |
| Minimum Rate Rs.40.00 |                     |

8. Create a Student's Mark List in MS Excel by considering the following conditions:

| Percentage    | Class | Conditional Formatting<br>(Font Color) |
|---------------|-------|--|
| 60 Above      | I     | Green                                  |
| 50 – 59       | II    | Brown                                  |
| 40 – 49       | III   | Blue                                   |
| Subject Score |       |  |
| Score < 40    |       | Underline with Red color               |
| Score > 80    |       | Green Color                            |
| Result        |       |  |
| Pass          |       | Black                                  |
| Fail          |       | Red                                    |

9. Design a Chart in MS Excel to show the sales performance of the Company.

10. Prepare the Student's details and view the records by using the AutoFilter Option.

11. Develop a Pivot Table expressing the sales performance of salesmen for 3 months.

### **MS PowerPoint**

12. Create a PowerPoint show about our College.

13. Create an Advertisement in PowerPoint for a product.

14. Design an Organization Chart of a Company.

### **MS Access**

15. Create the following Tables:

a) Student's Personal Details

b) Student's Mark Details.

Perform the following

1) Relate the Tables

2) Show the details of students who passed in all subjects.

3) Show the details of students whose subject score in all subjects are above 60.

4) Create a Form and Report for the Tables.

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| Semester | Subject Code | Title of the Paper            | Hours of Teaching per week | No. of Credits |
|----------|--------------|-------------------------------|----------------------------|----------------|
| I        | 12UCC04      | ALLIED I : BUSINESS ECONOMICS | 4                          | 5              |

## OBJECTIVE

To prepare the students to examine the importance and application of economic analysis to make business decision.

### Unit - 1

**12 Hours**

Business Economics- Meaning - Definition- Objectives- Nature and Scope - Micro and Macro Economics - Differences - Roles and Responsibilities of Business Economist.

### Unit - 2

**12 Hours**

Consumption- Importance- Consumer Sovereignty - Factors Affecting Consumer Sovereignty in the Modern World.

Indifference Curve Analysis: Properties - Price, Income and Substitution Effects - Consumer Surplus.

### Unit - 3

**12 Hours**

Demand Analysis- Demand determinants - Law of Demand - Demand Distinctions - Elasticity of Demand: Types and Measurement. Demand Forecasting: Market and Company Demand Forecasting- Purpose- Essentials of Good Forecasting- Method of demand Forecasting.

### Unit - 4

**12 Hours**

The Law of Variable Proportions: Increasing, Diminishing and Constant Returns - Economics of Scale: Internal and External Economics.

Cost analysis: Meaning - Cost Concepts - Cost Output Relationship: Total Cost, Average Cost, Marginal Cost.

### Unit - 5

**12 Hours**

Market Structure- Meaning of Market- Market Forms- Time Elements in Price Fixation- Equilibrium of Firm and Industry. Price and Output Determination under Perfect Competition, Monopoly, Monopolistic Competition, Discrimination Monopoly and Oligopoly.

### **TEXT BOOK**

1. **P.N. Reddy & H.R. Appanniah**, “Principles of Business Economics”, S. Chand & Co. Ltd., New Delhi.

### **REFERENCE BOOKS**

1. **S. Sankaran**, “Business Economics”, Margham Publications, Chennai.
2. **P.N. Chopra**, “Business Economics”, Kalyani Publishers, New Delhi.
3. **R. K. Lekhi**, “Managerial Economics”, Kalyani Publishers, New Delhi.
4. **P.N. Reddy & H.R. Appanniah**, “Principles of Business Economics”, S. Chand & Co. Ltd., New Delhi.
5. **K.P.M. Sundaram & E.N. Sundharam**, “Business Economics”, Sultan & Sons, New Delhi.
6. **H.L. Ahuja**, “Business Economics”, Sultan & Sons, New Delhi.

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| Semester | Subject Code | Title of the Paper                          | Hours of Teaching per week | Credit Points |
|----------|--------------|---|----------------------------|---------------|
| II       | 12UCCO5      | CORE IV :<br>HIGHER FINANCIAL<br>ACCOUNTING | 5                          | 3             |

### OBJECTIVE

To expose to the students the Accounting Procedure of Partnership Firms and Allied Aspects of Accounting.

#### Unit - 1

**12 Hours**

Introduction to Partnership - Admission of a Partner - Treatment of Goodwill - Revaluation of Assets and Liabilities - Calculation of Ratios for Distribution of Profits - Capital Adjustments.

#### Unit - 2

**13 Hours**

Retirement of a Partner - Calculation of Gaining Ratio- Revaluation of Assets and Liabilities-Treatment of Goodwill – Adjustment of Goodwill through Capital A/c only - Settlement of Accounts - Retiring Partner’s Loan Account – Death of a Partner.

#### Unit – 3

**12 Hours**

Dissolution of a Firm - Insolvency of Partners - Garner Vs Murray - Piecemeal Distribution (Proportionate Capital Method only).

#### Unit - 4

**11 Hours**

Insolvency of Individual – Preparation of Statement of Affairs and Deficiency Account.

#### Unit - 5

**12 Hours**

Human Resource Management – Inflation Accounting (Theory only).

### Note:

**Distribution of Marks** : Theory - 20%  
Problems - 80%

**TEXT BOOK**

**Reddy & Murthy**, “Financial Accounting”, Margham Publicatuions, Chennai.

**REFERENCE BOOKS**

1. **S.P. Jain & K.L. Narang**, “Advanced Accounting”, Kalyani Publications, New Delhi.
2. **Dr. M. A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy Part-I”, Himalaya Publication, New Delhi.
3. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.

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| Semester | Subject Code | Title of the Paper                      | Hours of Teaching per week | No. of Credits |
|----------|--------------|---|----------------------------|----------------|
| II       | 12UCC06      | CORE V :<br>INTERNET & WEB<br>DESIGNING | 3                          | 3              |

## OBJECTIVE

To make the students expertise in Creating Web Page

### Unit – 1

**9 Hours**

Introduction to Internet - Internet Access / Dial-Up Connection – Internet Services’ Features – TCP/IP Vs Shell Accounts – Configuring the Machine for TCP/IP Account – Configuring the Shell Account – Telnet – Changing the Password.

### Unit – 2

**9 Hours**

Searching the Web – Web Index – Web Search Engine – Web Meta-searcher – Search Functions – Search Engines – Meta Search Sites – Directories and Indexes – Specialized Directories.

Electronic Mail (E-Mail) – E-Mail Message – Customizing E-Mail Programs – Managing Mails – Zen of ‘E-mailing’ – Address Book – Signature Feature – File Attachment Facility – Setting priority – Advantages and Disadvantages of E-Mail.

### Unit – 3

**9 Hours**

Introduction to HTML – HTML Code for a Web Page – Web Page Basics – Set up a Web Page – Display a Web Page in a Web Browser – Start a New Paragraph – Start a New Line – DIV Element - Insert Blank Spaces – Heading – Pre-format Text – Comment – Special Characters – Format Text – Emphasize – Superscript and Subscript – Font Style and Size – Color – Margins – Mono Spaced Font – Block Quote – Types of Lists - Images – Add an Image – Background Image – Border – Wrap Text Around an Image – Aligning the Image – Horizontal Rule – Use Images in List.

### Unit – 4

**9 Hours**

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

**Unit – 5****9 Hours**

Sounds and Videos – Link to a Sound – Sound Considerations – Embedded Sound – Extended Video – Video Considerations – Internal Video – Introduction to Forms – Set up a Form – Text Box – Large Text Area – Check Boxes – Radio Buttons – Menu – Upload Files – Submit and Reset Button – Hidden Field – Organize Form Elements – Label Form Elements.

Introduction to Frames – Creating Frames – Frame Considerations – Provide Alternative Information – Link to a Frame - Scroll Bars – Resizing Frames – Frame Borders – Frame Margins – Nested Framesets – Inline Frame.

**TEXT BOOKS**

1. **Alexis Leon & Mathews Leon**, “Internet for Everyone”, Leon Tech World, Chennai.
2. **Eric Kramer**, “HTML”.

**BOOKS FOR REFERENCE**

1. **Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala**, “Business of the Net”.
2. **John Zabour, Jeff Foust & David Kerven**, “HTML 4 HOW- TO”.

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| Semester | Subject Code | Title of the Paper                                  | Hours of Teaching per week | Credit Points |
|----------|--------------|---|----------------------------|---------------|
| II       | 12UCC07      | CORE VI :<br>PROGRAMMING<br>LABORATORY - II<br>HTML | 4                          | 2             |

### OBJECTIVE

To Prepare the Students for developing websites

### Practicals

**60 Hours**

1. Write a HTML code for designing a web page for system configuration
2. Create a HTML document to show the important HTML tags
3. Design a web page to show the subject covered in the first year
4. Create a web page to list out the features of mobile phones using DIV element
5. List out the names of software companies using ordered list
6. List out the educational website using unordered list
7. Design a web page as given below using Nested list with different bullets.
8. Develop a web page to show the definition list using HTML tags
9. Create an advertisement of a product using HTML tags
10. Generate a web page using link within a web page
11. Develop a web page for NGM College using links for another web page
12. Generate a web page to display the weather report using table
13. Construct a HTML document to display mark statement using nested table
14. Prepare a resume using forms
15. Create a website for an industry using frames

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| Semester | Subject Code | Title of the Paper                                    | Hours of Teaching per week | No. of Credits |
|----------|--------------|---|----------------------------|----------------|
| II       | 12UCC08      | ALLIED II :<br>BUSINESS MATHEMATICS<br>AND STATISTICS | 4                          | 5              |

## OBJECTIVE

To enable the students to apply Mathematical Knowledge to Business Problems

### Unit - 1

**9 Hours**

Matrix Algebra – Addition, Subtraction and Multiplication of Matrix – Rank of a Matrix – Inverse of Matrix; Determinants and Solution of Simultaneous Linear Equations.

### Unit – 2

**9 Hours**

Mathematics of Finance: Simple and Compound Interest – Annuities – Sinking Fund – Discounting.

### Unit – 3

**9 Hours**

Meaning and Scope of Statistics – Characteristics and Limitations - Measures of Central Tendency – Mean, Median, Mode, Geometric Mean and Harmonic Mean.

### Unit – 4

**9 Hours**

Simple Correlation – Pearson’s Coefficient of Correlation – Interpretation of Co-efficient of Correlation – Concept of Regression Analysis – Regression Equation – Standard Error of Estimate

### Unit – 5

**9 Hours**

Theory of Sampling and Sampling Methods: Simple Random Sampling – Stratified Random Sampling – Systematic Sampling – Cluster Sampling.  
Chi-Square Analysis and F- Test.

**NOTE:** Theory questions shall be restricted to Section A of the Question Paper.

## TEXT BOOK

Navaneetham, P.A, “Business Mathematics & Statistics”, Jai Publishers, Trichy-21

### **BOOKS FOR REFERENCE**

1. **Sundaresan and Jayaseelan**, “Introduction to Business Mathematics”, Sultan Chand Co & Ltd, New Delhi
2. **Sanchetti, D.C and Kapoor, V.K**, “Business Mathematics”, Sultan Chand Co & Ltd, New Delhi
3. **G.K. Ranganath, C.S. Sampangiram and Y. Rajan**, “A Text book for Business Mathematics” - Himalaya Publishing House, New Delhi.

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**HOD**

| Semester | Subject Code | Title of the Paper1            | Hours of Teaching per week | No. of Credits |
|----------|--------------|--------------------------------|----------------------------|----------------|
| III      | 12UCC09      | Core VII :Corporate Accounting | 6                          | 4              |

### **OBJECTIVE**

To enable the students to develop awareness about Corporate Accounting in conformity with the provision of the Companies Act.

#### **Unit - 1**

**16 Hours**

Issue of Shares – Forfeiture and Reissue. Issue of Debentures – Redemption of Debentures.

#### **Unit - 2**

**16 Hours**

Preparation of Company Final Accounts (Revised New Format) – Calculation of Managerial Remuneration.

#### **Unit - 3**

**20 Hours**

Amalgamation and Absorption of Companies (excluding Inter-Company Owings and Holdings) - External Reconstruction of Companies.

#### **Unit - 4**

**18 Hours**

Holding Company Accounts – Preparation of Consolidated Balance Sheet - Mutual Owings - Contingent Liability - Unrealised Profit- Revaluation of Assets - Bonus Issue and Payment of Dividend (Inter Company and Multiple-holdings excluded).

#### **Unit - 5**

**20 Hours**

Banking Company Accounts - Preparation of Profit and Loss Account and Balance Sheet - Insurance Company Accounts: Life and General Insurance (New Format and Simple Problems only).

### **NOTE:**

**Distribution of Marks** : Theory- 20% Problems-80%

### **TEXT BOOK**

1. **S.P. Jain & K.L. Narang**, “Corporate Accounting”, Kalyani Publications, New Delhi.



### **REFERENCE BOOKS**

1. **Dr. M.A. Arulanandam, Dr. K.S. Raman**, “Advanced Accountancy, Part-I”, Himalaya Publications, New Delhi.
2. **Gupta R.L. & Radhaswamy M.**, “Corporate Accounts “, Theory Method and Application, Sultan Chand & Co., New Delhi.
3. **Shukla M.C., Grewal T.S. & Gupta S.L.**, “Advanced Accountancy”, S. Chand & Co., New Delhi.
4. **Reddy & Murthy**, “Corporate Accounting”, Margham Publications, Chennai.

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**Head**

| Semester | Subject Code | Title of the Paper                 | Hours of Teaching per week | No. of Credits |
|----------|--------------|------------------------------------|----------------------------|----------------|
| III      | 11UCC10      | Core VIII : Business & Company Law | 5                          | 4              |

### OBJECTIVE

The objective of this paper is to provide basic knowledge on the provisions of the Indian Contract Act and Companies Act along with relevant case laws.

**Unit - 1** **18 Hours**  
 Law of Contract: Essentials of a Valid Contract – Offer, Acceptance and Considerations: Types – Legal Rules – Performance of Contract – Remedies for Breach of Contract.

**Unit - 2** **18 Hours**  
 Agency – Creation and Termination of Agency – Pledge – Duties of Pledger and Pledgee - Sale of Goods Act – Essentials of a Valid Sale – Difference between Sale and Agreement to Sell.

**Unit - 3** **18 Hours**  
 Company – Characteristics - Kinds of Companies - Formation of Companies - Memorandum of Association – Contents - Alteration of Memorandum – Doctrine of Ultravires – Articles of Association – Contents – Doctrine of Indoor Management.

**Unit - 4** **18 Hours**  
 Prospectus – Contents – Statement in lieu of Prospectus – Liabilities for Misstatement in Prospectus – Shares – Transfer and Transmission of Shares – Director and Secretary – Appointment and Removal – Powers, Duties and Liabilities.

**Unit - 5** **18 Hours**  
 Meetings – Essentials of Valid Meeting - Statutory Meeting – Annual General Meeting – Extra-ordinary General Meeting. Winding up – Modes of Winding up – Powers and Duties of Liquidator.

### TEXT BOOKS

1. **Kapoor .N.D.** “Elements of Mercantile Law”, Sultan Chand and Sons, New Delhi.
2. **Bagrial A.K.**, “Company Law”, Vikas Publishing House, New Delhi.

### REFERENCE BOOKS

1. **Gower L.C.B.**, “Principles of Modern Company Law”, Steven & Sons, London.
2. **Ramaiya A.**, “Guide to the Companies Act”, Wadhwa & Co., Nagpur.
3. **Singh Avtar**, “Company Law”, Eastern Book Co., Lucknow.
4. **Pillai and Bagavathi**, “Business Law”, S. Chand and Company Ltd., New Delhi.

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| Semester | Subject Code | Title of the Paper                                       | Hours of Teaching per week | No. of Credits |
|----------|--------------|--|----------------------------|----------------|
| III      | 11UCC11      | Core IX : Relational Database Management System & Oracle | 5                          | 4              |

## OBJECTIVE

To enrich the knowledge on Relational Database Management System

### Unit – 1

**15 Hours**

Introduction – Purpose of Database Systems – View of Data – Data Abstraction – Instances and Schemas – Data Independence – Data Models: Object based Logical Models, Physical Data Models and Record based Logical Models –Transaction Management – Storage Management – DBA – Database Users.

### Unit – 2

**15 Hours**

Entity – Relational Model – Basic Concepts – Keys – Entity Relationship Diagram – Structure of Relational Database – Relational Algebra – Extended Relational Algebra Operations – Modification of the Database – Integrity Constraints.

### Unit – 3

**15 Hours**

Introduction to Oracle – Tools of Oracle – Introduction to SQL – Oracle Internal Data Types – Divisions of SQL: Data Definition Language, Data Manipulation Language, Data Control Language and Transaction Control Language – SQL \* Plus Functions: Date, Character, Numeric, Conversion, Miscellaneous and Group Functions – Set Operators – Relating Data through Join Concept.

### Unit – 4

**15 Hours**

Usage of Sub-Queries – Database Objects: Table, View – Synonym – Sequences – Index. – Concept of Locking – Types of Locks – SQL \* Plus Formatting Commands: Compute Commands, Title Commands, Setting Page Dimensions and Storing and Printing Query Results.

### Unit – 5

**15 Hours**

Introduction to PL/SQL – Advantages of PL/SQL – Architecture of PL/SQL Block – Introduction to PL/SQL Block – Attributes – Control Structures – Concept of Error Handling. Basic Concept of SQL\* FORM – Components of an Oracle Form – Simple Form Construction.

## **TEXT BOOKS**

1. **Iwan Vayross**, "Oracle 8i", BPB Publication, New Delhi.
2. **Abraham Silber Schatz, Henry F. Korth & S. Sudharasan**, "Database System Concepts", Mc Graw Hill Publication, New Delhi.

## **REFERENCE BOOKS**

1. **Jose A. Ramalho**, "learn Oracle 8i", BPB Publications, New Delhi, First Edition 2000.
2. **William G.Paye Jr**, "Oracle 8/8i", Prentice Hall of India Private Ltd, New Dehi, 1999.
3. **Naphtali Rische**, "Database Design Fundamentals", Prentice Hall of India Private Ltd., New Delhi, 2006.
4. **Jeffrey A.Hoffer**, Marry B.Prescott and Fred.R. Mc Fudden, "Modern DBMS", Dorling Kindersley (India) Pvt.Ltd.,2009.

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| Semester | Subject Code | Title of the Paper                        | Hours of Teaching per week | Credit Points |
|----------|--------------|---|----------------------------|---------------|
| III      | 11UCC12      | Core X: Programming Laboratory-III Oracle | 4                          | 2             |

## OBJECTIVES

To develop and manages the relational databases

## Practicals

60 Hours

### SQL

1. Create a table for employee details and use of DDL Commands.
2. Create a table for sales details and use of DML Commands.
3. Create a table for item details and use of DCL & TCL Commands.
4. Create a table for student details and verify the following data constraints.
  - (a) Primary Key
  - (b) Reference Key
  - (c) Default Key
5. Create a table for student details and verify the following data constraints.
  - (a) Not Null
  - (b) Unique Key
  - (c) Check
6. Create a table for item details and sales details and combine the results of two queries using the set operators.
7. Create a table and perform SQL \* Plus functions – Group and single row functions
8. Create a table and display the database objects in partition view

### PL/SQL

9. Create a PL/SQL block and retrieve the records stored in the employee table.
10. Create a PL/SQL program to reverse the given number.
11. Create a program to execute the simple and while loop structure in PL/SQL

12. Create a PL/SQL program to display the multiplication table
13. Create a table for student mark details by using percentage type under PL/SQL attribute concept.
14. Create a PL/SQL block to check whether the given string is Palindrome or not.
15. Write a program to calculate the discount on sales in PL/SQL

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| Semester | Subject Code | Title of the Paper                               | Hours of Teaching per week | No. of Credits |
|----------|--------------|--|----------------------------|----------------|
| III      | 11UCC13      | Allied III : Executive Communication - Practical | 6                          | 5              |

### OBJECTIVE

To develop the writing and oral communication skills of the students.

#### Part – A (Written Communication)

1. Trade Letters : Enquiries - Orders and Execution
2. Credit and Status Enquiries
3. Claims and Adjustments
4. Collection Letters
5. Bank Correspondence
6. Insurance Correspondence
7. Agency Correspondence
8. Sales Letters
9. Circular Letters
10. Application Letters
11. Preparation of Resume
12. Drafting Agenda and Minutes

#### Part – B (Oral Communication)

1. Listening
2. Reading
3. Group Discussion
4. Public Speaking.
5. Telephonic Conversation
6. Mock Interview
7. Business Presentation
8. Welcome Address and Vote of Thanks

### REFERENCE BOOKS

1. **Rajendra Pal Korahill**, “Essentials of Business Communication”, Edtion 1997, Reprint 2003, Sultan Chand & Sons, New Delhi.
2. **Professional Presentation**, Cambridge University Press.
3. **Ramesh, MS, & C. C Pattanshetti**, “Business Communication”, S.Chand&Co, New Delhi, 24<sup>th</sup> Edition 2003.
4. **Rodriquez M V**, “Effective Business Communication Concept”, Vikas Publishing Company 13<sup>th</sup> edition 2003.

**Note**

1. Practical Examination will be conducted at the end of semester.

2. Students Evaluation

|        |   |                                 |
|--------|---|---------------------------------|
| Part A | - | Internal and External Examiners |
| Part B | - | Internal Examiner Only          |

3. Distribution of Marks

End of Semester:

|        |   |  |
|--------|---|--|
| Part A | - | 40 Marks (Record - 5 & Practical - 35) |
| Part B | - | 20 Marks                               |

Continuous Assessment

|        |   |          |
|--------|---|----------|
| Part A | - | 10 Marks |
| Part B | - | 30 Marks |

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### SKILL BASED SUBJECTS 1: (MAJOR ELECTIVE)

| Semester | Subject Code    | Title of the Paper       | Hours of Teaching per week | Credit Points |
|----------|-----------------|--------------------------|----------------------------|---------------|
| III      | 11UCCS01<br>(A) | Principles of Management | 1                          | 2             |

#### OBJECTIVE

To make the students to understand the conceptual framework of business management.

#### Unit - 1

**12 Hours**

Management - Meaning and Definition – Nature and Scope - Importance – Functions of Management – Management as an Art, Science and Profession – Contributions of FW Tayler, Fayol and Peter F.Drucker.

#### Unit - 2

**12 Hours**

Planning - Meaning and Definition – Nature – Objectives – Advantages and Disadvantages of Planning - Process of Planning –. Management By Objectives (MBO) - Management by Exception (MBE).

#### Unit - 3

**12 Hours**

Organisation – Meaning and Definition - Importance – Principles of Sound Organisation – Key Elements of Organisation Process - Departmentation - Delegation and Decentralization, Line, Functional and Staff Organisation – Span of Control.

#### Unit - 4

**12 Hours**

Staffing – Sources of Recruitment - Merits and Demerits of Internal and External Sources - Motivation - Factors of Motivation- Maslow’s Theory of Motivation. Communication – Types – Importance of Communication in an Organization.

#### Unit - V

**12 Hours**

Leadership – Types of Leadership Styles – Qualities of a Good Leader - Controlling – Process of Control – Characteristics of Good Control System

#### TEXT BOOK

J. Jayashankar, "Principles of Management", Margam Publications, Chennai, 2005.

#### REFERENCE BOOKS

1. **Dinkar Pagare**, "Business Management", Sultan Chand & Sons, New Delhi 2005.

2. **P.C. Tripathi & P.N. Reddy**, “Principles of Management”, Tata McGraw Hill Publishing Company Ltd., New Delhi.
3. **Dr. C.B. Gupta**, “Business Management”, Sultan Chand, New Delhi.2003.
4. **Dr. L.M. Prasad**, “Principles and Practice of Management”, Sultan Chand & Sons, New Delhi 2005.
5. **T. Ramasamy**, “Principles of Management”, Himalaya Publishing House, Delhi -2005.

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**Head**

### **SKILL BASED SUBJECTS 1: (MAJOR ELECTIVE)**

| <b>Semester</b> | <b>Subject Code</b>     | <b>Title of the Paper</b>           | <b>Hours of Teaching per Week</b> | <b>No. of Credit Points</b> |
|-----------------|-------------------------|-------------------------------------|-----------------------------------|-----------------------------|
| <b>III</b>      | <b>11UCCS01<br/>(B)</b> | <b>ORGANISATIONAL<br/>BEHAVIOUR</b> | <b>1</b>                          | <b>2</b>                    |

#### **OBJECTIVES**

To expose the students to understand the organization structure and maintain relationships.

#### **Unit 1**

Organisational Behaviour – Meaning - Importance- Organisation as a Social System – Socio -Technical System- Constraints over Organisation and Managerial Performance.

#### **Unit 2**

Stages of Personality Development - Determinants of Personality-Learning-Perception-Factors-Influencing Perception-Perceptual Distortion-Values – Attitudes –Attitude Formation-Role of Behaviour Status

#### **Unit 3**

Group and Group Dynamics- Reasons for the Formations of Groups-Characteristics of Groups-Theories of Group Dynamics-Types of Groups in Organisations - Group Cohesiveness-Factors Influencing Group Cohesiveness-Group Decision Making

#### **Unit 4**

Leadership - Characteristics- Leaderships Styles –. Motivation – Concepts and Importance Theories of Motivation.

#### **Unit 5**

Management of Change: Meaning - Importance - Resistance to Change – Causes – Dealing with Resistance to Change – Concepts of Social Change & Organisational Change- Factors Contributing to Organisational Change.

#### **REFERNCE BOOKS**

- 1. Khanna, S.S – Organisational Behaviour, S Chand &Co. Ltd., New Delhi**
- 2. Robbins, P. Stephen – Organisational Behaviour – Concepts Controversies and Applications, Prentice Hall of India Ltd., New Delhi.**

**Prepared by**

**Head**

| <b>Semester</b> | <b>Subject Code</b> | <b>Title of the Paper</b>       | <b>Hours of Teaching per week</b> | <b>No. of Credits Points</b> |
|-----------------|---------------------|---------------------------------|-----------------------------------|------------------------------|
| <b>IV</b>       | <b>12UCC14</b>      | <b>Core XI: Cost Accounting</b> | <b>6</b>                          | <b>4</b>                     |

### **OBJECTIVE**

To expose the students to the basic concepts and the tools used in Cost Accounting.

#### **Unit - 1** **18 Hours**

Cost Accounting: Definition - Meaning and Scope - Relationship of Cost Accounting with Financial Accounting and Management Accounting - Costing as an Aid to Management – Limitations and Objections against Cost Accounting - Elements of Cost - Cost Sheet.

#### **Unit - 2** **18 Hours**

Materials: Levels of Inventory – EOQ - Methods of Valuing Material Issues –FIFO – LIFO - Simple Average - Weighted Average.

#### **Unit - 3** **18 Hours**

Labour – Methods of Payment System: Time Rate - Piece Rate - Taylor, Merrick, and Gant’s - Incentive Schemes: Halsey – Rowan.  
Overheads – Classification – Allocation, Apportionment & Absorption of Overheads.

#### **Unit - 4** **18 Hours**

Process Costing - Features - General Principles - Process Losses - Normal Loss- Abnormal Loss - Abnormal Gain. (Excluding Equivalent Production)

#### **Unit - 5** **18 Hours**

Contract and Job Costing – Reconciliation of Cost and Financial Accounts

### **TEXT BOOK**

**S.P. Jain & K.L. Narang**, “Cost accounting”, Kalyani Publishers, New Delhi.

### **BOOKS FOR REFERENCE**

1. **S. P. Iyyangar**, “Cost Accounting Principles and Practice”, Sultan Chand, New Delhi
2. **V.K Saxena & C.D. Vashist**, “Cost Accounting”, Sultan Chand, New Delhi.
3. **M.N. Arora**, “Cost Accounting”, Sultan Chand, New Delhi.

**Prepared by**

**Head**

| Semester | Subject Code | Title of the Paper  | Hours of Teaching per week | No. of Credits |
|----------|--------------|---------------------|----------------------------|----------------|
| IV       | 11UCC15      | Core XII: Marketing | 5                          | 4              |

## OBJECTIVE

To endow students with the knowledge of Marketing.

### Unit – 1

**15 Hours**

Marketing – Meaning – Difference between Marketing and Selling – Objectives of Marketing – Importance of Marketing – Evolution of Concepts of Marketing – Functions of Marketing – Marketing Information and Research – Objectives – Importance.

### Unit – 2

**15 Hours**

Product Policy- Product Planning and Development - Product Life Cycle – Product Mix. Pricing - Importance – Objectives – Factors affecting Pricing Decisions – Procedure for Price determination - Types of Pricing.  
Branding – Features – Types – Functions. Packaging – Features – Types – Advantages – Brand Name and Trademark.

### Unit – 3

**15 Hours**

Distribution Channels- Types of Channels – Factors Affecting Choice of Distribution. Personal Selling – Objectives – Features – Process of Personal Selling – Recruitment and Selection of Sales Force – Training - Methods of Training – Advertisement – Functions – Advantages.

### Unit – 4

**15 Hours**

Market Segmentation – Basis of Market Segmentation – Benefits of Market - Segmentation. Retail Marketing: Methods – Problems – Retail Marketing in India

### Unit – 5

**15 Hours**

Marketing of Services – Consumerism – Meaning – Evolution – Types of Exploitation – Consumer Rights – Laws Protecting the Consumer Interest – Consumer Protection Acts.

## TEXT BOOK

1. **R.S.N. Pillai & Bagavathi**, “Modern Marketing Principles and Practices”, S. Chand & Co PV Ltd, New Delhi, 2004.

2. **Dr. Rajan Nair**, “Marketing”, Sultan Chand & Sons, New Delhi, 7<sup>th</sup> Revised Edition, 2004

#### **REFERENCE BOOKS**

1. **Philip Kotler**, “Principles of Marketing”, Prentice Hall of India, New Delhi, 2002.
2. **William J Stanton**, “Fundamentals of Marketing” McGraw Hill Publication, 2002.

**Prepared by**

**Head**

| Semester | Subject Code | Title of the Paper      | Hours of Teaching per week | No. of Credits |
|----------|--------------|-------------------------|----------------------------|----------------|
| IV       | 11UCC16      | Core XIII: Visual Basic | 5                          | 4              |

## OBJECTIVE

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

### Unit – 1

**18 Hours**

Client/Server – Benefits of Client/Server – Downsizing – Upsizing – Right sizing – Client/Server Models – Client/Server Architecture : Technical Architecture – Application Architecture – Two Tier Architecture – Three Tier Architecture OLTP & n Tier Architecture.

### Unit – 2

**18 Hours**

Introduction to Visual Basic – Steps in VB Application – Integrated Development Environment (IDE) - Properties, Methods and Events – Event Driven Programming – Working with Forms - Variables – Scope of Variables – Constants – Data Types.

### Unit – 3

**18 Hours**

Functions – Procedures – Control Structure: If - Select – For – While – Do While - Arrays – User Defined Data Types – Data Type Conversions - Operators – String Functions – Date and Time Functions.

### Unit – 4

**18 Hours**

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

### Unit – 5

**18 Hours**

Data Controls – Data Access Objects (DAO) – Accessing and Manipulating Databases – Record set – Types of Record set – Creating a Record set – Modifying, Deleting Records – Finding Records - Data Report – Data Environment – Report - Designer – Connection Object – Command Object – Section of the Data Report Designer – Data Report Controls.

## TEXT BOOK

1. **N. Krishnan & N. Saravanan**, “Visual Basic 6.0 in 30 days”, Scitech Publications, (India) Pvt Ltd., Chennai, 2001.

#### **REFERENCE BOOKS**

1. **Steven Holzner**, “VB 6 Programming Black Book”, Dream Tech Press, New Delhi, 2002.
2. **Gary Cornell**, “Visual Basic-6”, Tata McGraw Hill, New Delhi, 2006.

**Prepared by**

**Head**



| Semester | Subject Code | Title of the Paper                                | Hours of Teaching per week | Credit Points |
|----------|--------------|---|----------------------------|---------------|
| IV       | 11UCC17      | Core XIV : Programming Laboratory-IV Visual Basic | 4                          | 2             |

### OBJECTIVE

To Develop the Business Applications Software using front end and back end tool

### Practicals

**60 Hours**

1. Develop an application to perform simple arithmetic operations.
2. Create a VB application to calculate simple and compound interest.
3. Develop a quiz application in Visual Basic.
4. Create a VB application with File, Edit and Format Menus and perform its operations.
5. Develop a VB program to count number of words in a text.
6. Create a Program to select, add and delete a place in the List Box.
7. Design a simple calculator.
8. Create a student database in Ms-Access. Display the information in the VB form using data control. Perform various manipulations.
9. Create an employee database in Ms-Access and display the information in the VB form using data control. Perform various manipulations.
10. Design a Electricity Bill using DAO / ADO Control by considering the following conditions:

| Units Consumed                 | Rate (Rs.) |
|--------------------------------|------------|
| Up to 100 units                | 1.00       |
| 101 units – 200 units          | 1.50       |
| Above 200 units                | 2.00       |
| <b>Minimum Charge : Rs. 40</b> |            |

11. Prepare an advertisement banner using VB application.
12. Calculate break-even analysis
13. Create a VB application to list the product life cycle
14. Design a super market bill using VB application
15. Create a VB application to prepare inventory control.

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| <b>Semester</b> | <b>Subject Code</b> | <b>Title of the Paper</b>                            | <b>Hours of Teaching per week</b> | <b>Credit Points</b> |
|-----------------|---------------------|--|-----------------------------------|----------------------|
| <b>IV</b>       | <b>11UCC18</b>      | <b>Elective II : Programming Laboratory-V :Tally</b> | <b>2</b>                          | <b>2</b>             |

### **OBJECTIVES**

1. To create practical knowledge in accounting aspects.
2. To prepare the students for Job-Market.

### **LIST OF PROGRAMMES**

**60 HOURS**

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. Preparation of Trail Balance
8. Preparation of Trading and Profit and Loss Account
9. Final Accounts
10. Final Accounts with simple adjustments
11. Final Accounts with more adjustments
12. Bank Reconciliation Statement
13. Cost Categories and Cost centers
14. Accounting and Inventory Information
15. Bill wise Statements

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| Semester | Subject Code | Title of the Paper              | Hours of Teaching per week | No. of Credits |
|----------|--------------|---------------------------------|----------------------------|----------------|
| IV       | 11UCC19      | Allied IV : Operations Research | 6                          | 5              |

## OBJECTIVE

To enable the students to gain knowledge on Research Management Techniques.

### Unit – 1

**18 Hours**

LPP: Framing Linear Equation - Graphical Solution Method – General Linear Programming Problem (Definition alone)

### Unit – 2

**18 Hours**

Transportation Problem: Row Minimum – Column Minimum – NWC – LCM – VAM – U-V Method (Simple Problems only).

### Unit – 3

**18 Hours**

Assignment Problems: Definition – Assignment Algorithm – Hungarian Assignment – Unbalanced Assignment Method.

Sequencing Problems: Introduction – Problem with n Jobs & 2 Machines – Problems with n Jobs & k Machines (Simple Problems Only).

### Unit – 4

**18 Hours**

Inventory Control: Introduction – Types of Inventory – Economic Order Quantity (EOQ): Case 1 : EOQ with No Shortage & Case 2 : EOQ with Shortage.

### Unit – 5

**18 Hours**

Network Scheduling: Introduction – Network & Basic Components - Rules of Network Constructions - Time Calculations in Networks - Critical Path Method (CPM) – Program Evaluation Review Technique (PERT) & PERT Calculations- Difference between CPM & PERT (Simple Problems only).

### Note:

Problems – 80%      Theory – 20%

### TEXT BOOK

**P.R. Vittal & V.Malini**, “Operations Research”, Margham Publications, Chennai.

## **REFERENCE BOOKS**

1. Operations Research - S. Kalavathy
2. Operations Research Methods & Applications - P. Mariappan
3. Operations Research – Kant Swarup, P K Gupta, Manmohan, Sultan Chand & Sons.

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## SKILL BASED SUBJECTS 2: (MAJOR ELECTIVE)

| Semester | Subject Code    | Title of the Paper                 | Hours of Teaching Per Week | No. of Credits |
|----------|-----------------|------------------------------------|----------------------------|----------------|
| IV       | 11UCCS02<br>(A) | Financial Markets and Institutions | 1                          | 2              |

### Objective

To enable the students to develop awareness on the various financial markets and institutions

#### Unit – 1

Structure of Financial Markets: – Money Markets – Meaning – Advantages – Characteristics of a Well Developed Money Market – Brief Description of Call Money Market – Defects of Indian Money Market.

Capital Market – Meaning – Importance – Difference between Money Market and Capital Market.

#### Unit – 2

New Issues Market – Functions – Methods – Instruments of New Issue – Difference between New Issue Market and Stock Exchange.

Merchant Banking – Meaning – Functions of Merchant Bankers.

Underwriting – Meaning – Methods.

#### Unit – 3

Financial Institutions: Types – Objectives - Functions – Performance of IDBI – SIDBI, LIC, GIC, UTI.

#### Unit – 4

Mutual Funds – Meaning – Features – Types – Advantages.

Securities and Exchange Board of India (SEBI) - Meaning – Objectives – Functions – Investors Protection of SEBI in India.

#### Unit – 5

Process of Trading – Types of Trade – Types of Account – Dematerialization – Rematerialisation – Advantages - Depository – Depository Participant, Account Holder.

### REFERENCE BOOKS

1. Financial Markets and Institutions – Gorden and Natraj
2. Financial Markets and Institutions – Bhole

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**SKILL BASED SUBJECTS 2: (MAJOR ELECTIVE)**

| <b>Semester</b> | <b>Subject Code</b>     | <b>Title of the Paper</b>    | <b>Hours of Teaching Per Week</b> | <b>No. of Credits</b> |
|-----------------|-------------------------|------------------------------|-----------------------------------|-----------------------|
| <b>IV</b>       | <b>11UCCS02<br/>(B)</b> | <b>Investment Management</b> | <b>1</b>                          | <b>2</b>              |

**OBJECTIVE**

To make the students to understand the Fundamentals of Investment Avenues.

**Unit 1**

Investment – Meaning – Investment and Speculation – Investment and Gambling – Source of Investment – Investment Media.

**Unit 2**

Alternative Forms of Investment.

**Unit 3**

Return and Risk – Credit Rating.

**Unit 4**

Fundamental Analysis – Technical Analysis.

**Unit 5**

Theories of Market.

**BOOKS FOR REFERENCE**

1. Investment Management - Preethi Sing
2. Investment Management - Avadhani

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| Semester | Subject Code | Title of the Paper    | Hours of Teaching per week | No. of Credits |
|----------|--------------|-----------------------|----------------------------|----------------|
| V        | 12UCC20      | Core XVI : Income Tax | 6                          | 4              |

## OBJECTIVES

1. To enable the students to gain adequate knowledge on Business Taxation.
2. To familiarize the students with recent amendments in Direct and Indirect Tax.

### Unit – 1

**16 Hours**

Tax System in India – Definitions under Income Tax Act 1962 – Agricultural Income – Person – Assessee – Income – Gross Total Income – Total Income – Income that do not form part of total income- Assessment Year – Previous Year – Residential Status – Scope of Total Income .

### Unit – 2

**22 Hours**

Income from Salaries – Computation of Income from Salary

### Unit – 3

**18 Hours**

Income from House Property - Profits and Gains of Business or Profession – Computation of Profits and Gains of Business or Profession.

### Unit – 4

**18 Hours**

Capital Gains – Mode of Computation – Exemption - Income from Other Sources.

### Unit – 5

**16 Hours**

Set off and Carry forward and Set off Losses – Theoretical aspects of Deduction from Gross Total Income.

## NOTE:

Problems - 80% Theory - 20%

## TEXT BOOK

1. **Dr. H. C. Mehrotra and Dr. S. P. Goyal**, “Income Tax Law and Accounts”, Sahitya Bhawan Publications, New Delhi, 35<sup>th</sup> Edition, 2014.

## REFERENCE BOOKS

1. **V. P. Gaur & D. B. Narang**, “Income Tax Law and Practice”, Kalyani Publishers, New Delhi.

2. **Dr. Radha & Dr. Parmeshwaran**, “Business Taxation (Indirect Taxes)”, Prasanna Publishers, Chennai.
3. **Rupram Gupta and Vidya Saran Gupta**, “Income Tax Law and Practice”, Mira Prakasam Educational Publishers, Agra.
4. **B.B. Lal**, “Elements of Income Tax”, Konark Publishers Pvt Ltd., New Delhi.
5. **Pagre Dinkar**, “Income Tax Law and Practice”, Sultan Chand & Sons, New Delhi.

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**Head**



| Semester | Subject Code | Title of the Paper                  | Hours of Teaching per week | No. of Credits |
|----------|--------------|-------------------------------------|----------------------------|----------------|
| V        | 12UCC21      | Core XVII : Banking & Insurance Law | 5                          | 4              |

## OBJECTIVE

To enrich, enlighten and embellish the students' knowledge on Banking and Insurance Law.

### Unit – 1

**14 Hours**

Banking – Definition - Relationship between Banker and Customer - Functions of Commercial Banks - Recent Development in Banking - Opening of Accounts - Special Type of Customers: Minor, Married Women, Lunatic, Partnership Firms and Companies.

### Unit – 2

**16 Hours**

Loans - Precautions while Lending Loans against Document of Title to Goods, Shares, Insurance Policies and Bank Receipts. Cheque: Material Alteration – Crossing – Endorsement.

### Unit – 3

**15 Hours**

Paying and Collecting Banker – Duties and Liabilities – Circumstances for refusing Payment of Cheques – Consequences of Wrong Dishonour – Statutory Protection for Paying and Collecting Banker.

### Unit – 4

**15 Hours**

Insurance - Meaning – Functions – Nature - Principles - Classification - Impact of LPG on Insurance Industry - Insurance Regulatory and Development Authority Act, 1999 – Meaning- Objectives -Functions - Power- Role.

### Unit – 5

**15 Hours**

Life Insurance: Need – Principles – Types of Policies - Life Insurance in India - Features of Life Insurance Corporation Act, 1956 - Kinds of Policies in Fire, Marine and Miscellaneous Insurance.

## TEXT BOOK

1. **M.L. Tannan**, “Banking Law and Practice”, Thacker & Co Ltd.
2. **Varshney**, “Banking Theory, Law and Practice”, Sultan & Chand Ltd.

## **REFERENCE BOOKS**

1. **Gordon and Nataraj**, “Banking Theory, Law and Practice”, Himalaya Publishing House.
2. **B.S Bodla, M.C. Garg & K.P. Singh**, “Insurance - Fundamentals, Environment & Procedures” , Deep & Deep Publications Pvt. Ltd., New Delhi.
3. **M.N. Mishra**, “Insurance – Principles and Practice”, S.Chand & Company Ltd., New Delhi.

**Prepared by**

**Head**

| Semester | Subject Code | Title of the Paper                                | Hours of Teaching per week | No. of Credits |
|----------|--------------|---|----------------------------|----------------|
| V        | 12UCC22      | Core XVIII : Object Oriented Programming with C++ | 6                          | 4              |

## OBJECTIVE

To promote the knowledge of OOPs Concepts through C++.

### Unit – 1

**16 Hours**

Procedure Oriented Programming – Object Oriented Programming(OOPs) – Basic concepts and Benefits of OOPs - Introduction to C++ - Applications of C++ - Structure of C++ Program.

### Unit – 2

**20 Hours**

Tokens - Data Types – Symbolic Constants – Type Compatibility – Variables : Declaration, Dynamic Initialization of Variables, Reference Variables - Operators - Expressions and its Types - Implicit Conversions – Functions – Function Overloading - Classes and Objects – Arrays with in a Class – Static Modifier : Static Data Member and Member functions.

### Unit – 3

**18 Hours**

Array of Objects - Constructor – Parameterized Constructors – Multiple Constructors Copy Constructor – Destructors  
Operator Overloading - Overloading Binary Operators and Binary Operators using Friends.

### Unit – 4

**16 Hours**

Inheritance – Defining Derived Classes - Types of Inheritance – Virtual Base Classes – Pointers – Pointers to Objects, Derived Classes – Virtual Functions.

### Unit – 5

**20 Hours**

Managing Console I/O Operations – C++ Streams – Stream Classes – Unformatted I/O Operations – Formatted I/O Operations.  
Working with Files – Managing Output with Manipulators - Classes for File Stream Operations – Opening and Closing a file.

### **TEXT BOOK**

1. **E. Balagurusamy**, “Object Oriented Programming with C++”, Tata McGraw-Hill, Publishing Company Limited, New Delhi. 6<sup>th</sup> Edition, 2013

### **REFERENCE BOOKS**

1. **D. Ravichandran**, “Programming with C++”, Tata McGraw-Hill Publishing Company Limited, New Delhi. 2<sup>nd</sup> Edition 2004.
2. **Ashok N. Kamthane**, “Object Oriented Programming with ANSI and Turbo C++”, Pearson Education Publication, 2<sup>nd</sup> Edition 2013.
3. **Robert Lafore**, “Object Oriented Programming in Microsoft C++” Galgotia Publication Private Limited, New Delhi, 2009.
4. **Herbert Schildt**, “Object Oriented Programming with C++”, Tata McGraw-Hill, Publishing Company Limited, New Delhi, 4<sup>th</sup> Edition, 2013

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**Head**

| <b>Semester</b> | <b>Subject Code</b> | <b>Title of the Paper</b>                         | <b>Hours of Teaching per week</b> | <b>Credit Points</b> |
|-----------------|---------------------|---|-----------------------------------|----------------------|
| <b>V</b>        | <b>12UCC23</b>      | <b>Core XIX : Programming Laboratory-VI : C++</b> | <b>4</b>                          | <b>2</b>             |

### **OBJECTIVE**

To equip the students to write a Programming Language for developing a System Based Computer Project for the Business Enterprise

### **Practicals**

**60 Hours**

1. Write a simple C++ program to perform simple arithmetic operations.
2. Develop a C++ program to print the students' mark statement.
3. Build a simple C++ program to count the number of vowels in a given string.
4. Design a simple C++ program to swap two numbers using reference operators.
5. Create a simple C++ program to check if the given number is Armstrong or not.
6. Construct a simple C++ program to print the employees' pay slip.
7. Create a simple C++ program by using default arguments.
8. Generate a simple C++ program for reverse functions.
9. Develop a simple C++ program to calculate the number of class objects.
10. Write a C++ program using array of objects.
11. Construct a simple C++ program using friend function.
12. Build a simple C++ program by using the concept 'functions overloading'.
13. Create a C++ program by using the concept 'operator overloading'.
14. Design a C++ program by using single inheritance.
15. Construct a C++ program by using multiple inheritance.

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**Head**

| <b>Semester</b> | <b>Subject Code</b> | <b>Title of the Paper</b>                  | <b>No. of Days</b> | <b>Credit Points</b> |
|-----------------|---------------------|--|--------------------|----------------------|
| <b>V</b>        | <b>12UCC24</b>      | <b>Core XX:<br/>Institutional Training</b> | <b>30</b>          | <b>2</b>             |

### **OBJECTIVE**

To train the students in real business situations.

1. The student has to undergo training in financial institutions / companies for a period of 30 days in the fourth semester vacation
2. Maximum of two students are permitted to undergo an institutional training in the same institution or company
3. Work Diary should be maintained with Attendance Certificate
4. Student Evaluation: Internal Examiner only
5. Distribution of Marks (ESE)

Work Diary Maintenance – 20

Viva-voce Examination – 30

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| <b>Semester</b> | <b>Subject Code</b> | <b>Title of the Paper</b>      | <b>Hours of Teaching per week</b> | <b>No. of Credit</b> |
|-----------------|---------------------|--------------------------------|-----------------------------------|----------------------|
| <b>V</b>        | <b>12UCC25</b>      | <b>Elective -1: E-Commerce</b> | <b>5</b>                          | <b>5</b>             |

## **OBJECTIVE**

To make clear the learner on the Modern Trends in E – Commerce.

### **Unit – 1**

**15 Hours**

Introduction to E-Commerce – Perspectives – Operation in Business: Employees – Customers – Channel Partners – Suppliers – Service Providers – Regulatory Authority – Conceptual Framework of E-Commerce - Information Management.

E-Commerce – Distinct Advantages – Business Models of E-Commerce – B2B- B2C – B2C – C2B – C2C – G2B E-Commerce on the Web – Adoption of E-Commerce – E-Commerce in India.

### **Unit – 2**

**15 Hours**

Electronic Data Interchange (EDI) – Components of EDI - Applications of EDI - EDI Standards - Electronic Payment System.

E-Commerce and Banking – Changing Dynamics in the Banking Industry – Advantages of E-Banking – Limitations of E-Banking.

### **Unit – 3**

**15 Hours**

Working of E-Commerce: Public and Private Information – Firewalls – Tunnels – Encryption: Secret Key – Public Key - Need for Setting up Shop for E-Commerce: Competition – Global Reach – Customer Service – Value Addition – Operations Oriented Process – ‘Nettish’ Products.

### **Unit – 4**

**16 Hours**

Works done on Net: Web Development and Maintenance – Static Web Pages – Integration with Operational Database – Dynamic Web Site – Customer Transactions – Transaction Processing Payment – Merchant Account – Credit Cards : Meaning – Merits and Demerits -Full E-Commerce - Starting E-Commerce: Investment – Web Hoisting and Web Administration – Web Designing and Development – Online Transactions – Marketing and Branding – Training and Development – Management and Control – Miscellaneous – Marketing – Growth – Market Share – Geographical Reach – Product Range – Information Intensive Products Delivered Online – Brick-and-Mortar Establishments – Mergers and Acquisitions – Statutory and Legal Issues.

### **Unit – 5**

**14 Hours**

The Information Technology Act 2000- Definition- Features of IT act - Authentication of Electronic Records - Electronic Governance- Digital Signature.

### **TEXT BOOKS**

1. **Kamalesh N.Agarwala, Amitlal Beeksha Agarwala**, “Business on the Net - An introduction to the ‘What’s’ and ‘Hows’ of E-Commerce”, Macmillan India Limited, New Delhi, 2005.
2. **E.Commerce**, “The Cutting edge of Business”, Kamlesh K Bajaj, Debjani Nag, Tata Mc Graw Hill Publishing Company Ltd., New Delhi, 2<sup>nd</sup> edition 2008.

### **REFERENCE BOOKS**

1. **Kenneth C.Laudon, Carol Guercio Traver**, “E.Commerce – Business Technology, Society”, Dorling Kindersley (India) Pvt., Ltd., 4<sup>th</sup> edition, 2011.
2. **Gary P Schneider**, “E.Commerce-Strategy, Technology & Implementation”, Cengage learning India Private Ltd., New Delhi, 6th Reprinted, 2010.
3. **Jaiswal S**, “ Doing business on the internet – Ecommerce”, Galgotia Publication Pvt., Ltd., New Delhi, 2nd edition, 2006.

**Prepared by**

**Head**



**SKILL BASED SUBJECT 3: (NON-MAJOR ELECTIVE)**

| <b>Semester</b> | <b>Subject Code</b>     | <b>Title of the Paper</b> | <b>Hours of Teaching per week</b> | <b>No. of Credit</b> |
|-----------------|-------------------------|---------------------------|-----------------------------------|----------------------|
| <b>V</b>        | <b>12UCCS03<br/>(A)</b> | <b>Commerce Practical</b> | <b>1</b>                          | <b>2</b>             |

**OBJECTIVE**

To develop the students practical exposure in commerce oriented applications

**EXERCISES**

1. Purchase Day Book
2. Sales Day Book
3. Purchase Returns Book and Sales Returns Book
4. Bill Receivable Book and Payable Book
5. Three Column Cash Book & Petty Cash Book
6. Inward Mail and Outward Mail Register
7. Preparation of Bin Card
8. Employee History Card
9. Pay Roll
10. Pay Slip
11. Fixing Brand Name
12. USP
13. Office Lay Out
14. Pay-in-Slip
15. Withdrawal Slip
16. Cheque
17. DD Chalan
18. Money Order
19. Share Application Form
20. Promissory Note

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**Head**

### SKILL BASED SUBJECT 3: (NON-MAJOR ELECTIVE)

| Semester | Subject Code    | Title of the Paper | Hours of Teaching per week | No. of Credit |
|----------|-----------------|--------------------|----------------------------|---------------|
| V        | 12UCCS03<br>(B) | Financial Services | 1                          | 2             |

#### OBJECTIVES

To create awareness on the functioning of various finance regulating organisations.

#### Unit-1 3 Hours

Financial Services: Meaning – Components – Activities in Financial Markets – Fund Based and Non-Fund Based Activities. Players in Financial Markets.

#### Unit-2 3 Hours

Capital Market: Meaning – Classifications, Components and Functions Primary and Secondary Markets - Recent Trends in Capital Market Operations.

#### Unit-3 3 Hours

Money Market: Meaning – Instruments – Borrowers – Lenders – Difference between Capital Market and Money Market.

#### Unit-4 3 Hours

Non-Banking Financial Intermediaries: Definition – Chit Funds – Nidhis – Benefit Societies. Leasing: Meaning, Advantages, Types, Leasing Vs Hire Purchase.

#### Unit-5 3 Hours

Merchant Banking: Meaning and Functions – Regulatory Role of SEBI.  
Credit Rating: Meaning – Functions – Advantages - Credit Rating Agencies: CRISIL - CARE.

#### TEXT BOOK

1. **Viswanathan R.**, “Industrial Finance”, Sriram Chand Publishers.
2. **Khan .M.Y.**, “Financial Services”.

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| Semester | Sub. Code | Title of the Paper                         | Hours of Teaching per week | No. of Credits |
|----------|-----------|--|----------------------------|----------------|
| VI       | 12UCC26   | <b>Core XXI:<br/>Management Accounting</b> | 7                          | 4              |

## **OBJECTIVE**

To expose the students an understanding of the application of Accounting Techniques for Management.

### **Unit – 1**

**21 Hours**

Management Accounting – Meaning – Definition – Objectives and Scope – Relationship between Management Accounting and Financial Accounting - Management Accounting and Cost Accounting.

Common Size Statement and Comparative Statement.

### **Unit – 2**

**21 Hours**

Ratio Analysis – Meaning – Uses – Limitations – Classification of Ratios – Computation of Ratios from Financial Statements.

### **Unit – 3**

Funds Flow Analysis: Meaning – Uses – Merits and Demerits.

Cash Flow Analysis: Meaning – Uses – Difference between Fund Flow and Cash Flow Statement.

### **Unit – 4**

**21 Hours**

Budget – Budgetary Control – Flexible Budget – Cash Budget – Production Budget – Sales Budget.

Standard Costing and Variance Analysis: Material and Labour variance only

### **Unit – 5**

**21 Hours**

Marginal Costing – Break Even Analysis – Applications of Marginal Costing Techniques – Determination of Sales Mix – Key Factor – Make or Buy Decision (Simple Problems Only).

## **NOTE**

**Distribution of Marks** : Theory - 20%  
Problems - 80%

## **TEXT BOOK**

1. **R.K. Sharma Shashi K. Gupta**, “Management Accounting”, Kalayani Publishers, New Delhi, 11<sup>th</sup> Revised Edition, 2009.

### **BOOKS FOR REFERENCE**

1. **S. N. Maheshwari**, “Management Accounting and Financial Control”, Sultan Chand and Sons, New Delhi, Revised Edition, 2010.
2. **Mohamed and Goyal**, “Principles of Management Accounting”, S.N. Sathiya Bhavan, Agra.
3. **A.R. Ramanathan & T.S. Grewal, N.L Hingorani** “Management Accounting”, Sultan Chand & Sons, New Delhi

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| Semester | Subject Code | Title of the Paper              | Hours of Teaching per week | No. of Credits |
|----------|--------------|---------------------------------|----------------------------|----------------|
| VI       | 12UCC27      | Core XXII :<br>Java Programming | 7                          | 4              |

## OBJECTIVE

To upgrade the students in the Programming Language to develop Net Based Business Applications in recent IT Technology.

### Unit – 1

**21 Hours**

An Overview of Java Language : Introduction - Java Program Structure – Java Tokens – Java Statements – Implementing Java Program – JVM - Command Line Arguments - Constants – Variables – Data types – Type Casting – Operators : Arithmetic – Relational – Logical – Assignment – Increment – Decrement – Conditional – Bitwise – Special.

### Unit – 2

**21 Hours**

Decision Making and Branching statements – Decision Making and Looping Statements – Jumps in Loops – Labeled Loops - Classes, Objects and Methods : Defining a Class – Adding Variables – Adding Methods – Creating Objects – Accessing Class Members – Constructors – Methods Overloading – Static Members - Inheritance – Overriding of Methods – Final Variables, Methods and Class – Abstract Methods and Class – Visibility Control : Public – Friendly – Protected – Private (Simple Concepts).

### Unit – 3

**20 Hours**

Arrays : One-Dimensional Array – Two-Dimensional Array – String : String Arrays – String Methods – String Buffer Class - Interfaces (Multiple Inheritance) : Defining Interfaces – Extending Interfaces – Implementing Interface – Accessing Interface Variables - Packages : System Packages – Using System Packages – Creating, Accessing and Using a Package – Adding a Class to a Package – Hiding Classes.

### Unit – 4

**21 Hours**

Multithreaded Programming: Creating Threads – Extending the Thread Class – Stopping and Blocking Thread – Life Cycle of a Thread – Using Thread Methods – Thread Priority Synchronization – Implementing the ‘Runnable’ Interface (Simple Concepts). Managing Errors and Exceptions: Types of Errors – Exceptions – Syntax of Exception Handling Code – Multiple Catch Statements – Throwing our Own Exceptions – Using Exceptions for Debugging.

**Unit – 5****22 Hours**

Applet Programming : Applets – Difference between Applet and Application Preparing to Write Applets – Building Applet Code – Applet Life Cycle – Creating Executable Applet – Applet Tag – Adding Applet to HTML File – Running the Applet – Passing Parameters to Applet – Aligning the Display – Displaying Numerical Value – Getting Input form User - Managing Input/Output Files in Java : Stream Concept – Stream Classes – Other I/O Classes – Creating Files – Reading/Writing Characters, Bytes – Simple Input and Output – Other Stream Classes. (Only Concepts)

**TEXT BOOK**

**E. Balagurusamy**, “Programming with Java - A Primer”, Tata McGraw – Hill Publishing Company Limited, New Delhi.

**BOOKS FOR REFERENCE**

1. Java Programming - Patrick Naughton

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| Semester | Subject Code | Title of the Paper                                  | Hours of Teaching per week | Credit Points |
|----------|--------------|---|----------------------------|---------------|
| VI       | 12UCC28      | Core XXIII :<br>Programming<br>Laboratory-VI : Java | 4                          | 2             |

### OBJECTIVE

To promote the students Programming Language Skills in the Net Based Business Applications.

### Practicals

**60 Hours**

1. Write a java program to print the Multiplication Table by getting the input as Command Line Arguments.
2. Write a java program with multiple classes to find the length and breadth of room area.
3. Write a java program to check whether the given number is Prime or not.
4. Write a java program to check whether the given number is Armstrong or not.
5. Write a java program to find the number of digits of given numbers
6. Write a java program to reverse the digits of a given number.
7. Write a java program to calculate the discount on sale of the products A and B with the given price and discount rates.

Price of Product A is Rs.100/- per unit

Price of Product B is Rs.150/- per unit

#### Discount Rate

| Quantity  | Product A | Product B |
|-----------|-----------|-----------|
| 0-100     | --        | 5%        |
| 101-200   | 5%        | 10%       |
| 201-300   | 12%       | 15%       |
| Above 300 | 20%       | 25%       |

8. Write a java program to get a string and check whether it is a palindrome or not.

9. Develop a java program to get the user's choice to perform the respective string functions from the menu displayed.
10. Write a java program to get the students mark details and printing it in the form of mark sheet using inheritance concept.
11. Develop a simple java program using the package concept and print the texts.
12. Develop a single applet program to print whether the given number is odd or even.
13. Draw a face using applets.
14. Using an applet program design the model of a car.
15. Develop an applet program to add the given numbers.

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| Semester | Subject Code | Title of the Paper   | Hours of Teaching per week | No. of Credits |
|----------|--------------|--|----------------------------|----------------|
| V        | 12UCC29      | Elective II : Commerce & Computer Applications - Practical | 4                          | 5              |

### OBJECTIVE

To enhance the students practical exposure in both Commerce and Computer oriented applications

### EXERCISES

**60 Hours**

#### Commerce Oriented

1. Purchase Day Book
2. Sales Day Book
3. Purchase Returns Book and Sales Returns Book
4. Bill Receivable Book and Payable Book
5. Three column Cash Book & Petty Cash Book
6. Inward Mail and Outward Mail Register
7. Preparation of Bin Card
8. Employee History Card
9. Pay Roll
10. Pay Slip
11. Fixing Brand Name
12. USP
13. Office Lay Out
14. Computation of Tax Liability
15. Filling Form-16
16. Preparation of Saral Form
17. Pay-in-Slip
18. Withdrawal Slip
19. DD Chalan
20. Cheque
21. Promissory Note
22. Share Application Form

#### Computer Applications Oriented

1. Online Purchase and Settlement
2. Online Electricity Bill Payment
3. E-Ticket Reservation (Bus, Railways, Airways, etc.)
4. Online Insurance Premium Payment
5. Online Mobile Recharge
6. Usage of Resume Wizard
7. Creation of Website

**Note**

1. Practical Examination will be conducted at the end of semester and students will be evaluated by both Internal and External Examiners

2. Distribution of Marks

End of Semester : 30 (Record 5 and Practical 25)

Continuous Assessment : 20

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| Semester | Subject Code | Title of the Paper         | Hours of Teaching per week | No. of Credits |
|----------|--------------|----------------------------|----------------------------|----------------|
| VI       | 12UCC30      | Elective –III : E-Auditing | 6                          | 5              |

## OBJECTIVE

To prepare the students to Audit the accounts through Computer.

**Unit – 1** 15 Hours

Auditing – Definition – Meaning – Objectives of Auditing – Scope – Characteristics of Auditing – Classification of Auditing - Advantages and Disadvantages of Auditing.

**Unit – 2** 15 Hours

Auditing Programme – Meaning - Advantages and Disadvantages of Auditing Programme - Types of Audit Programme - Audit Note Book - Contents of an Audit Note Book - Advantages and Disadvantages of Audit Note Book – Audit Evidence – Types - Methods of Collecting Evidence - Auditors Report- Importance of Auditors Report - Kinds of Auditors Report.

**Unit – 3** 15 Hours

E-Auditing: Introduction – Meaning – Features of E-Auditing – Auditing Vs E-Auditing – Components of E-Auditing – Pros and Cons of E-Auditing. EDP Environment – Features of EDP based Accounts – Features – Characteristics – Problems of EDP based Accounts – Authentication – Security.

**Unit – 4** 15 Hours

Introduction to E-Filing: Meaning – Profile Creation – PAN Card – E-Filing Authentication – Steps involved in E-Filing Equipments – TIN – TAN

**Unit - 5** 15 Hours

Introduction to Electronic Submission – Procedure to E-Submission – Submission Format – Revision Return.

## BOOKS FOR REFERENCE

1. **B. N. Tandon, S. Sudersanam & S. Sudhar Babu**, “Practical Auditing”.
2. **Kamal Gupta**, “Contemporary Auditing”.
3. **Pradeep Kumar, Baldev Sachdeva, Jag wants Singh** “Principles and Practices”.

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Head

**SKILL BASED SUBJECT 4: (NON-MAJOR ELECTIVE)**

| <b>Semester</b> | <b>Subject Code</b>     | <b>Title of the Paper</b>                  | <b>Hours of Teaching per week</b> | <b>No. of Credit</b> |
|-----------------|-------------------------|--|-----------------------------------|----------------------|
| <b>VI</b>       | <b>12UCCS04<br/>(A)</b> | <b>Computer Application<br/>Practicals</b> | <b>1</b>                          | <b>2</b>             |

**OBJECTIVE**

To inculcate the habit of maintaining good customer relationship.

**Computer Applications Practical**

1. Creation of Website
2. Online Fund Transfer
3. Online Purchases and Settlement
4. Online Ticket Booking - (Bus / Train / Flight)
5. Online Insurance Premium Payment
6. Online Telephone Bill Payment
7. Online Electricity Bill Payment
8. Online Mobile Recharge
9. Employment Registration and Renewal
10. Preparation of Resume using Resume Wizard

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#### **SKILL BASED SUBJECT 4: (NON-MAJOR ELECTIVE)**

| <b>Semester</b> | <b>Subject Code</b>     | <b>Title of the Paper</b> | <b>Hours of Teaching per week</b> | <b>No. of Credit</b> |
|-----------------|-------------------------|---------------------------|-----------------------------------|----------------------|
| <b>VI</b>       | <b>12UCCS04<br/>(B)</b> | <b>Retail Management</b>  | <b>1</b>                          | <b>2</b>             |

#### **OBJECTIVE**

To develop the knowledge of students in the area of retail marketing management

#### **Unit-1**

Retailing: Meaning and Definition – Importance - Risk of Retailers - Challenges facing Global Retailers - Retail in India: Drivers of Retail Changes - Challenges for Retail Development.

#### **Unit-2**

Customer Decision Making Process- Retail Strategy: Meaning – Steps involved in Developing Strategy - Choosing a Retail Location.

#### **Unit-3**

Retail Marketing Mix - STP Approach-Retail Communication Mix-Customers Service: GAP Model.

#### **Unit-4**

Retail Merchandising: Meaning - Process of Merchandise Planning –Methods of Procuring Merchandise – Retail Pricing Policies/ Strategies.

#### **Unit-5**

HRM in Retail – Measuring Retail Store, Spare Performance and Employee Productivity-Importance and Applications of Information Technology in Retail.

#### **BOOKS FOR REFERENCE**

1. Retail Management, Swapna Pradhan, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2007
2. Retail Management, Levy IM & Weitz B.A, Tata Mc Graw Hill Publishing Company Limited, New Delhi, 2007
3. Retail Management, Balaji Tuli. R Srivanstava .N.V, Oxford University Press, New Delhi, 2005

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