

PERIYAR UNIVERSITY

SALEM – 636 011



**BACHELOR OF COMMERCE (COMPUTER APPLICATIONS)
CHOICE BASED CREDIT SYSTEM**

**B.COM.,(CA) (SEMESTER)
(With effect from 2008-2009 onwards)**

B.COM.,(CA) (SEMESTER)
CHOICE BASED CREDIT SYSTEM
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I.ELIGIBILITY FOR ADMISSION:

Candidates seeking admission to the first year B.Com. – Computer Applications, shall be required to have passed the Higher Secondary Examinations conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or computer science or statistics or Business statistics as one of the subjects or an examination of any other university or authority accepted by the Syndicate of Periyar University as equivalent thereto.

II. OBJECTIVES OF THE COURSE:

i)To provide the basic and essential knowledge regarding various activities undertaken and necessary to run socially responsible business organization.

ii)To impart certain basic skills and aptitude which will be useful in developing entrepreneurship.

iii)To provide a global view of the several financial and other institutions and their function which support the business system.

iv)To train the students in the application of computers in various business operation.

v)To develop the personality so as to become a responsible citizen with greater awareness about the Indian society and its culture.

III.DURATION OF THE COURSE:

The course duration for the degree of B.Com., Computer Application shall extend over a period of six semesters spread over three academic years with two semesters per year.

IV.ELIGIBILITY FOR THE DEGREE:

No candidate shall be eligible for the degree of B.Com. Computer Application unless he/she has undergone the prescribed course of study for a period, not less than three academic years in an institution approved by the University and has passed the prescribed examination in all the subjects.

V.PASSING REQUIREMENTS:

A candidate shall be declare to have passed in each paper / practical where ever prescribed if he / she secures not less than 40% of the marks prescribed for the examination he / she shall be declare to have passed the whole examination. If he / she passes in all papers

and practical wherever prescribed as per the scheme of examination and qualified for the degree.

VI.EVOLUTION PATTERN:

For the conduct of university examinations in practicals, the university will appoint one external examiner and one internal examiner, will conduct the examinations and award the marks on the same day and forward the same to the university.

The duration of University Examinations for theory and practical subjects shall be three hours. The maximum marks for each theory or practical are 100.

VII.ELIGIBILITY FOR EXAMINATION:

A candidate will be permitted to appear for the University Examinations held at the end of the each semester only on securing a minimum attendance 75% and that the candidate conduct has been satisfactory. It shall be open to grant exemption to candidate for valid reason subject to usual conditions.

VIII.CLASSIFICATION OF SUCCESSFUL CANDIDATES

Successful candidates passing the examinations for core-courses (main and allied subjects) and securing the marks 1) 60% and above and 2) 50% and above but below 60% in the aggregate shall be declare have passed the examination in First and Second class respectively. All other successful candidates shall be declare to have passed the examination in Third class.

Candidates who obtain 75% of marks in aggregate shall be declared to have passed the examination in First Class with Distinction provided they pass all the examinations prescribed for the course at the first appearance.

Candidates who pass all the examinations prescribed for the course in the first instance and within a period three academic years from the year of admission to the course only are eligible for University Ranking.

EXAMINATIONS:

University Examinations will be conducted in all the theory and practical subjects of study for the first year and for all the semester both in November/April.

PROCEDURE IN THE EVENT OF FAILURE:

If a candidate fails in a particular subject, he/she may reappear for the University Examination in the subject in subsequent semesters and obtain passing marks.

IX.COMMENCEMENT OF THIS REGULATION:

These regulations shall take effect from the academic year 2008-09, i.e., for students who are to be admitted to the first year of the course during the academic Year 2008-09 and thereafter.

B.COM (CA)
HOOR AND CREDIT ALLOCATION

PART	PAPER	SUBJECT	HOURS	CREDITS
		<u>SEMESTER-I</u>		
I	1	TAMIL	6	3
II	2	ENGLISH	6	3
III		CORE:		
	3	Principles of Accountancy	5	4
	4	Business Communication	5	4
IV		ALLIED:		
	5	Business Application Software	6	4
IV	6	Value Education	2	2
		<u>SEMESTER-II</u>		
I	7	Tamil	6	3
II	8	English	6	3
III		CORE:		
	9	Financial Accounting	5	4
	10	Computer Practical – 1 (MS-Office and Tally)	5	4
IV		ALLIED:		
	11	Fundamentals of Computer and Tally	6	4
IV	12	Environmental Studies	2	2
		<u>SEMESTER-III</u>		
III		CORE:		
	13	Business Law	5	4
	14	Corporate Accounting - I	6	4
		SKILL BASED ELECTIVE PAPER		
	15	Marketing I	2	2
	16	Advertising II	2	2
	17	Salesmanship III	2	2
	18	Database Management System	5	4
IV		ALLIED:		
	19	Business Statistical Methods	6	4
	20	<u>Non Major Elective Paper-I:</u> Principles of Marketing -I	2	2
		<u>SEMESTER-IV</u>		
III		CORE:		
	21	Corporate Accounting – II	6	5
	22	E-Commerce	5	4
	23	Computer Practical (Oracle)	5	4
		SKILL BASED ELECTIVE PAPER		

	24	Business Environment IV	2	2
	25	Indian Financial System V	2	2
	26	Personal Management VI	2	2
IV		ALLIED:		
	27	Business Statistical Decision Techniques	6	5
V				
	28	<u>Non-Major Elective Paper-II</u> Principles of Marketing-II	2	2
		<u>SEMESTER-V</u>		
III		CORE:		
	29	Cost Accounting	6	5
	30	Auditing	6	5
	31	Income Tax Law and Practice –I	6	5
	32	Software Development	6	4
	33	Elective Paper I:	6	5
V		Extension Activities (NCC,NSS,YRC & Others)	-	2
		<u>SEMESTER-VI</u>		
III		CORE:		
	34	Management Accounting	6	5
	35	Entrepreneurial Development	6	5
	36	Income Tax Law & Practice – II	6	5
	37	Commerce Practical	6	4
	38	Elective Paper II	6	5
		Total		140

B.COM (CA)

SCHEME OF EXAMINATIONS

Part	Paper	Subject	Duration (Hours)	External Marks	Internal Marks	Total Marks
		<u>SEMESTER-I</u>				
I	1	TAMIL	3	75	25	100
II	2	ENGLISH	3	75	25	100
III		CORE:				
	3	Principles of Accountancy	3	75	25	100
	4	Business Communication	3	75	25	100
IV		ALLIED:				
	5	Business Application Software	3	75	25	100
IV	6	Value Education	3	75	25	100
		<u>SEMESTER-II</u>				
I	7	Tamil	3	75	25	100
II	8	English	3	75	25	100
III		CORE:				
	9	Financial Accounting	3	75	25	100
	10	Computer Practical – 1 (MS-Office and Tally)	3	75	25	100
IV		ALLIED:				
	11	Fundamentals of Computer and Tally	3	75	25	100
IV	12	Environmental Studies	3	75	25	100
		<u>SEMESTER-III</u>				
		CORE:				
	13	Business Law	3	75	25	100
	14	Corporate Accounting-I	3	75	25	100
		SKILL BASED ELECTIVE PAPER				
	15	Marketing I	3	75	25	100
	16	Advertising II	3	75	25	100
	17	Salesmanship III	3	75	25	100
	18	Database Management System	3	75	25	100
		ALLIED:				
	19	Business Statistical Methods	3	75	25	100
	20	<u>Non Major Elective Paper-1</u> Principles of Marketing -I	3	75	25	100
		<u>SEMESTER-IV</u>				
III		CORE:				
	21	Corporate Accounting – II	3	75	25	100
	22	E-Commerce	3	75	25	100
	23	Computer Practical (Oracle)	3	75	25	100

		SKILL BASED ELECTIVE PAPER				
	24	Business Environment IV	3	75	25	100
	25	Indian Financial System V	3	75	25	100
	26	Personal Management VI	3	75	25	100
		ALLIED:				
	27	Business Statistical Decision Techniques	3	75	25	100
	28	Non Major Elective Paper-II Principles of Marketing -II	3	75	25	100
		<u>SEMESTER-V</u>				
		CORE:				
	29	Cost Accounting	3	75	25	100
	30	Auditing	3	75	25	100
	31	Income Tax Law and Practice	3	75	25	100
	32	Software Development	3	75	25	100
	33	Elective Paper I:	3	75	25	100
V		Extension Activities (NCC,NSS,YRC & Others)	-	-	-	-
		<u>SEMESTER-VI</u>				
		CORE:				
	34	Management Accounting	3	75	25	100
	35	Entrepreneurial Development	3	75	25	100
	36	Income Tax Law & Practice II	3	75	25	100
	37	Commerce Practical	3	75	25	100
	38	Elective Paper II	3	75	25	100
		<u>ELECTIVES</u>				
		Any one of the following groups				
Group A		1. Fundamentals of Insurance	3	75	25	100
		2. Indian Financial System	3	75	25	100
Group B		1. Office Organisation	3	75	25	100
		2. Secretarial Practice	3	75	25	100
Group C		1. Principles and practice of Co-operation	3	75	25	100
		2. Co-operative Law	3	75	25	100

PART – III - PAPER – III - PRINCIPLES OF ACCOUNTANCY

UNIT – I

Introduction – Accounting Concepts and Conventions – Journal – Ledger Subsidiary books – Trial Balance.

UNIT – II

Final Accounts of a Sole Trader – Adjustments.

UNIT – III

Final Accounts of non trading concerns – Receipts and Payments Account – Income and Expenditure Account and Balance Sheet.

UNIT – IV

Average Due Date – Account Current – Bank Reconciliation Statement.

UNIT – V

Depreciation – Methods – Fixed – Diminishing – Annuity – Depreciation Fund – Provision and Reserves.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- 1.Financial Accounting – R.L.Gupta and V.K.Gupta – Sultan Chand & Sons, New Delhi.
- 2.Financial Accounting – S.P.Jain and K.L.Narang – Kalyani Publishers, Ludhiana.

REFERENCE BOOKS:

- 1.Financial Accounting – Reddy and Murthy – Margham Publications, Chennai-17.
- 2.Financial Accounting– Dr.S.Ganesan and Kalavathi – Tirumalai Publications, Nagarkovil.

PART – III - PAPER – IV - BUSINESS COMMUNICAITON

UNIT - I

Meaning of Communication – Objectives – Media – Barriers. Need and Functions of Business Letter – Effective Business Letter – Layout and Kinds of Business Letter.

UNIT - II

Letters of Enquiry – Replies, Offer and Quotations – Orders – Execution – Cancellation.

UNIT - II

Complaints and Adjustments – Circular Letters – Status Enquiries – Collection Letters.

UNIT - IV

Bank Correspondence – Insurance Correspondence – Agency Correspondence – Applications for jobs.

UNIT - V

Company Correspondence – Correspondence with Shareholders – Agenda – Minutes – Report Writing – Types – Characteristics of Good Report – Report of Individuals.

TEXT BOOK:

1. Effective Business English

and Correspondence. - Pattan Chetty and Ramesh, M.S.,

REFERENCE BOOKS:

1.Comercial Correspondence – R.S.N.Pillai and Bagavathi.

2.Text Book of Business

Communication – Chappel.

3.Business Communication – Premavathi

4.Business Communication – Rajendera Paul and Korla Halli.

5.Business Communication

Strategies – M.M.Moniply, The McGraw Hill Companies, UP.

PART – IV - PAPER – V - BUSINESS APPLICATION SOFTWARE

UNIT – I

Introduction to Microsoft Office – MS Word – Creating and Editing Documents – Menus, Commands, Toolbars and Icons—Formating document – Creating Tables – Mail Merger.

UNIT – II

MS Excel : Spreadsheet Overview – Menus, Toolbars, Icons-Creating worksheets – Editing and Formating – excel Formulas and Functions – Creating a Chart Data Forms, Sort, Filter.

UNIT – III

MS Power Point – Introduction – Menus – Toolbars – Text and Formats – Animation, Art and Sound – Making the presentation template.

UNIT – IV

MS Access : Database overview – Creating a database – Modifying table and Creating form – Query – Creating reports – Mailing Labels.

UNIT – V

MS front Page :Introduction – Create and Manage Complete web sites – Format web sites – Creating a Web page with without wizard.

TEXT BOOKS:

1. MS Office 2000 For Every One - Vikas Publishing House Pvt.Ltd., Sanjay Saxena.
2. MS Office 2000 Professional Fast & Easy – June Slton, BPB Publications.
3. Guide to MS Office 2000 PH .- I Loura Acklen.
4. The ABC & MS Office Professional Edition - Guy Hart-Davis.

II SEMESTER
PAPER – IX - FINANCIAL ACCOUNTING
(With Effect from 2009-10 onwards)

UNIT-I

Branch Accounts – Dependent Branches – Stock and Debtors System. Departmental Accounts – Basis of allocation of Expenses – Inter departmental Transfers.

UNIT-II

Single Entry System – Statement of affairs – Conversion Method.

UNIT-III

Hire Purchase System – Hire Purchase Trading Account – Instalment System.

UNIT-IV

Partnership Accounts I – Admission – Retirement – Death of a Partner.

UNIT-V

Partnership Accounts II - Dissolution – Insolvency of a partner and all partners – Rule in Garner Vs Murray.

Note: Distribution of Marks : Problems 80% and Theory 20%.

Text Books:

1. Financial Accounting – R.L.Guptha and V.K.Guptha, Sultan Chand and Sons, New Delhi.
2. Financial Accounting – S.P.Jain and Narang, Kalyani Publishers, Ludhiana.

Reference Books:

1. Financial Accounting – Reddy and Murthy – Margham Publications, Chennai – 17.
2. Financial Accounting – Dr.S.Ganesan and Kalavathi, S.R.Elangovan, Tirumalai Publication, Nagercoil.
3. Financial Accounting – Narayanaswamy, PHI Learning A Managerial Perspective, Private Limited, New Delhi, 3rd ed.
4. Financial Accounting - Mukherjee & Hanif, McGraw Hill Companies, UP

PAPER – X - COMPUTER PRACTICAL – I - (MS-OFFICE & TALLY)

(With Effect from 2009-10 onwards)

WINDOWS

Windows Explorer.

Main & Accessories.

MS-OFFICE

MS.WORD:

1. a. Starting MS-WORD, Creating, Saving, Printing (with options), Closing and Exiting.
b. Study of Word – Menu / toolbars.
2. a. Create a document, save it and edit the document as follows:
 - i) Find and Replace options.
 - ii) Cut, Copy, Paste options.
 - iii) Undo and Redo options.b. Format the document:
 - i) Using Bold, Underline and Italic.
 - ii) Change Character size using the font dialog box.
 - iii) Formatting paragraph: Center, Left aligns & Right align
 - iv) Changing paragraph and line spacing, Using Bullets and Numbering in Paragraphs.
 - v) Creating Hanging Paragraphs.
3. Using top settings enhancing the documents (Header, Footer, Page Setup, Border, Opening & Closing Toolbars, Print Preview).
4. Creating Tables in a document, Selecting Rows & Column sort the record by using tables format painter and Auto Format.
5. Drawing flow chart using (creating main document, data source, inserting merge fields and viewing merge data, viewing and printing merged letter, using mail merge to print envelope creating mailing labels).

MS-EXCEL

1. a. Create a worksheet, moving/ copying/ inserting/ deleting rows and columns (usage of cut, paste, commands, copying a single cell, copying a range of data, filling up a cell. Undo command, inserting a row, column, deleting rows and columns).

- b. Formating work shets.
 1. Bold style.
 2. Italic style.
 3. Font size changing.
 4. Formatting numbers (Auto fill, Selection Command, Currency format, Currency Syllabus),.
 5. Specifying percentage (%) Scientific notations.
 6. Drawing border around cells.
 7. Printing a work sheet (Pring preview, Margin Setting, Header, Footer).
2. a. Database Concept: database, record field and filed name – creating and sorting a data base and maintaining a database (data form).
- b. Using auto filter, advanced filter
- c. Creating subtotals and grad totals - using database fucntions.
3. Creating charts
 - i) Using chart wizard (five steps)
 - ii) Changing the chart type (Pie,Bar, Line)
 - iii) Inserting titles for the axes X. Y
 - iv) Changing colors.
 - v) Printing charts.
4. a. Using date, time, maths functions:
 - i) entering current data.
 - ii) Using date arithmetic (adding and subtracting dates)
 - iii) Date functioins (day, month, second)
- b. Math Functions
 - i) SUM, COUNT, AVERAGE
 - ii) MAX, MIN
 - iii) STDDEV, VAR
 - iv) ABS, EXP, INT
 - v) LOG 10 AND LOG
 - vi) MOD, ROUND, SORT
 - vii) Using auto sum

- c. Logical and Financial Functions
 - i) Logical (IP / AND / OR / NOT)
 - ii) Financial (PMD, FV, NPER, RATE)
- 5.
 - i) Creating and running a macro.
 - ii) Assigning button to a defined macro.
 - iii) Editing a macro.

MS-POWER POINT:

1. Creating a presentation using auto content wizard.
2. Different views in power point presentation.
3. Setting animation effects / grouping / ungrouping / cropping power / point objects.
4. Printing a presentation / Importing – Exporting files
5. Creating an organisation chart in Power Point.

MS-FRONTPAGE:

Creating Web Pages

DOS:

1. Internal Commands.
2. External Commands.
3. Batch File Creation.
4. Configuration system file.

TALLY:

1. Company Information

- a. Company creation
- b. Select Company
- c. Shut Company
- d. Alter Company
- e. Split Company Data
- f. Backup and Restore

2. Gateway of Tally

- a. Accounts info
 - i) Groups
 - ii) Ledgers

- iii) Voucher Types
- b. Inventory info
 - i) Stock Group
 - ii) Stock Category
 - iii) Stock item
 - iv) Unit of Measures
 - v) Godown
- c. Accounting Vouchers
- d. Inventory Vouchers

3. Statutory and Taxation

- a. Value Added Tax (VAT)
- b. Tax Deducted at Source (TDS)
- c. Tax Collected at Source (TCS)
- d. Service Tax

4. Display

- a. Trial Balance
- b. Day Book
- c. Accounts Book
- d. Statement of Accounts
- e. Inventory Books
- f. Statement of Inventory
- g. Statutory Info
- h. Statutory Reports
- i. Cash flow and Fund flow Statements

PAPER – XI - FUNDAMENTALS OF COMPUTER AND TALLY

(With Effect from 2009-10 onwards)

UNIT – I

Introduction to Computers – Classification of Digital Computer Systems – Anatomy of a Digital Computer – Memory Units – Input Devices – Output Devices – Auxiliary Storage Devices.

UNIT-II

Computer Software – Programming Languages – Operating Systems – Computer Networks – Internet – Electronic Mail.

UNIT-III

Introduction to Tally – Company Creation – Alter – Display – Accounts info – Ledger Creation – Voucher Creation – Bank Reconciliation Statement – Billwise Details – Cost Centre and Cost Category – Multi Currency – Interest calculation – Budgets and Credit Limits – Day Book.

UNIT-IV

Inventory info – Stock Group – Stock Category – Stock Item – Unit of Measures – Godowns – Inventory vouchers – Re-order level and status – Batch-wise Details – Bill of Material.

UNIT-V

Statutory and Taxation – Value Added Tax (VAT) – Tax Deducted at Source (TDS) – Tax Collected at Source (TCS) – Service Tax – Security Control and Tally audit – Export and Import – Backup and Restore – Open Database Connectivity.

Text Books:

1. “Fundamentals of Computer Science and Communication Engineering”. Alexix Leon, Mathew’s Leon, Vikas Publishing House, New Delhi, 1998.
2. Tally 9.0 – A complete Reference – Tally Solutions (P) Limited.

II Year - III SEMESTER
PAPER – XIII - BUSINESS LAW

UNIT – I

Commercial Law – Introduction – Sources Nature and Kinds of Contract – Elements of a Valid Contract – Formation of Contract.

UNIT – II

Contingent Contract Quasi Contract – Performance of a Contract – Discharge of a Contract – Remedies for breach of Contract.

UNIT – III

Contract of Indemnity and Guarantee – Bailment – Pledge.

UNIT – IV

Agency – Creation of Agency – Kinds of Agent – Rights and Duties of Principal and Agent - Relation of Principal and third parties – Termination of Agency.

UNIT – V

Sale of goods – Sale and Agreement to sell – Condition and Warranties – Transfer of Property – Transfer of title – Performance - Remedies for breach – Unpaid Seller - Rights of unpaid seller – Auction sale – Rules relating delivery of goods.

TEXT BOOKS:

- 1.Commercial Law - N.D.Kapoor,
Sultan Chand & Sons, New Delhi.
- 2.Business Law - R.S.N.Pillai and Bagavathi,
S.Chand & Co., New Delhi.

REFERENCES:

- 1.Commercial Law - M.C.Shukla,
S.Chand & Sons, New Delhi.
- 2.Business Law - M.C.Kuchal
- 3.Business Law - PC Tulsian, The McGraw
Hill Companies, UP.

PAPER – XIV - CORPORATE ACCOUNTING - I

UNIT – I

Issue of Equity Shares – At par, at premium and at discount – Forfeiture and Re-issue.

UNIT – II

Issue of preference shares – Redemption of Preference Shares

UNIT – III

Issue of Debentures and Redemption of Debentures – Various Methods of Redemption.

UNIT – IV

Underwriting of Shares – Valuation of Goodwill and shares.

UNIT – V

Profits prior to incorporation – Preparation of Final Accounts of Companies.

Note: Distribution of Marks – Problems 80% and Theory 20%

TEXT BOOK:

Advanced Accountancy - R.L.Guptha & Radhaswamy
Reddy & Murthy,
Margham Publication, Chennai.

REFERENCE BOOKS:

- 1.Advanced Accountancy - S.P.Jain & K.L.Narang.
- 2.Advanced Accountancy - M.C.Shukla & T.S.Grewal.
- 3.Corporation Accounting - S.N.Maheswari, Vikas Publishing House.

PAPER – XV - PRINCIPLES OF MARKETING

UNIT – I

Definition and Meaning of Marketing – Modern concept of marketing – marketing and selling – marketing functions – Buying – Transportation – Warehousing – standardization – Grading – Packaging.

UNIT – II

Buyers behaviour – Buying motive – market segmentation – marketing strategies – product planning and development – introduction of a new product.

UNIT – III

Product Life cycle – Product Diversification – pricing methods.

UNIT – IV

Promotional methods – Advertising – Publicity – personal selling - Sales promotion.

UNIT – V

Marketing Research – Importance in Marketing decisions – marketing of industrial products – marketing of consumer products – marketing of services – marketing of agricultural products.

TEXT BOOK:

Marketing – Rajan Nair, Sultan Chand and Sons.

REFERENCE BOOKS:

Marketing Management – Sherlekar.S.A.

Marketing Management – V.S.Ramasamy and S.Namakumari
-Macmillan.

PAPER – XVI - DATE BASE MANAGEMENT SYSTEM

UNIT – I

Introduction : Database system Application – Database system Vs File systems – View of Data – Data Model – Database Languages – Database Users an Administrators – Transaction Management – Database System Structure. Data Model: ER-Model – Basic Concepts – Constraints – Keys – Design Issues – Entity Relationship Diagram – Weak Entity set – Extended ER Features.

UNIT – II

Relational Model : Structure of Relational Databases – Relational Algebra – Modification of the database Views – Tuple Relation calculus – Domain Relational calculus. SQL: Background – Basic Structure – operations – Aggregate functions – Null Values – Nests. Sub queries – Views – Complex Queries – Modification of the database – Joined Relation – Data definition language, Other relation languages: Query by example – Modifications of database.

UNIT – III

Integrity and Security: Domain Constraints – Referential integrity – assertions – Triggers – Security and Authorization – Authorization in SQL – Encryption and Authentication.

Relational Database Design: First Normal form – Pitfalls in relational database design – Functional Dependencies – Decomposition – Desirable Properties of Decomposition – Boyce Code Normal Form (BCNF) – Third Normal Form – Fourth Normal Form.

UNIT – IV

Database system Architectures: Centralized and Client – Server Architectures – Server System Architectures- Parallel Systems – Distributed Systems – Network types. Distributed Databases: Homogeneous and Heterogeneous Databases – Distributed Data Storage – distributed transactions – Commit Protocols- Availability – Heterogeneous Distributed Databases – Directory Systems.

UNIT – V

Network Model: Basic Concept – Data Structure Diagrams – DBTG CODASYL Model – DBTG Data Retrieval Facility – DBTG Update Facility – DBTG set Processing facility – Mapping of networks to files.

Hierarchical Model: Basic concepts – Tree Structure Diagram – Data Retrieval Facility – Update Facility – Virtual Records – Mapping of Hierarchies to files.

TEXT BOOK:

1. “Data system concepts” - Silberschatz, Korth, Sudarshan, 4th Edition.
- Mc Graw Hill International Edition.

PAPER – XVII - BUSINESS STATISTICAL METHODS (ALLIED)

UNIT – I

Introduction – Collection and Tabulation of Statistical data – Frequency Distribution – Measure of Central Tendency – Mean, Median, Mode, Harmonic Mean and Geometric Mean, Combined Mean.

UNIT – II

Measures of Dispersion – Range – Quartile deviation – Mean Deviation – Standard Deviation and their Co-efficient. Measure of Skewness – Karl Pearson and Bowley’s Co-efficient of skewness.

UNIT – III

Correlation – Types of Correlation – Measures of Correlation – Karl Pearson’s co-efficient of correlation – Spearman rank correlations co-efficient.

Simple regression analysis – Regression equation, Fitting of Regression lines – Relationship between Regression Co-efficient and Correlation co-efficient.

UNIT – IV

Index Number, Definition of Index Numbers, Uses problems in the constructions of index numbers. Simple and Weighted Index numbers. Chain and Fixed base index – Cost of living index numbers.

UNIT – V

Analysis of Time Series – Definition – Components of Time Series, Uses, Measures of Secular trend, Measure of Seasonal Variation. Method of simple average only.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOK: 1.Business Statistics - **P.A.Navanithan**

REFERENCE BOOKS:

- 1.Statistical Methods - S.P.Guptha
- 2.Statistics - D.C.Sanchati and V.K.Kapoor.
- 3.Elements of Statistics - Donald R.Byrkt.

IV SEMESTER

PAPER – XVIII - COMPANY LAW

UNIT – I

Meaning and Definition of a joint stock company – Features – kinds of companies – Differences between private and public companies.

UNIT – II

Formation of a company – Promotion – Memorandum of Association and its contents – Articles of Association and its contents – Certificate of incorporation and commencement of business.

UNIT – III

Prospectus – its contents – statement in lieu of prospectus – consequences of Misstatements in a Prospectus – kinds of Shares and Debentures.

UNIT – IV

Company management – Appointment, rights and duties of Managerial Personnel – Meetings – Resolutions.

UNIT – V

Winding up of a company – Types of winding up – consequences of winding up.

TEXT BOOK: 1.Company Law – N.D.Kapoor, Sultan Chand & Sons.

REFERENCE BOOKS:

1. Company Law - Avatar Singh
2. Company Law - P. Saravanavel
3. Principles of company Law – N.C. Shukla & S.S. Gulshan.

PAPER – XIX - CORPORATE ACCOUNTING – II**UNIT – I**

Amalgamation as per AS-14, Absorption and External Reconstruction.

UNIT – II

Alteration of Share capital – Internal Reconstruction- Liquidator's Final statement of accounts.

UNIT – III

Accounts of Banking Companies – (New Format)

UNIT – IV

Accounts of Insurance Companies Life, Fire and Marine (New Format)

UNIT – V

Accounts of Holding Companies (Excluding inter-company holdings).

Note: Distribution of Marks – Problems 80% and Theory 20%

TEXT BOOKS:

Advanced Accountancy - R.L. Gupta and Rathaswamy, Jain & Narang, Reddy & Murthy.

REFERENCE BOOKS:

Advanced Accountancy- M.C. Shukla and T.S. Grewal,
Corporate Accounting - S.N. Maheswari-Vikas Publishing House.

PAPER – XX - E-COMMERCE**UNIT – I**

Information Technology and Business – Electronic Commerce: Electronic commerce – Electronic data Interchange – Value added Networks – Electronic Commerce over the Internet – Commerce net PCs and Networking: Networking – Communication Media, Electronic Mail: Computer Communications Systems – ISO's Open System Interconnection model – Electronic Mail – The X.400 Message Handling System – Internal Mail – E-mail Security – X.500 Directory Services – Mail User agent.

UNIT – II

The Internet: A Brief Introduction – Internet Communication protocols – Internet Services and Resources – Internet Mail – Internet Search – Concerns about the Internet – Browsers – Hypertext Markup Language – Java – The Java Electronic commerce Frame work – Internet 2 Intranets: Intranet Services – Intranet Implementation – The Web master Electronic Data Interchange: Electronic data Interchange :- Costs and Benefits – Components of EDI Systems – EDI Implementation issues Legal aspects.

UNIT – III

The UN/EDIFACT Standard: Introduction – An EDIFACT Message – Interchange structure – UN / EDIFACT Message Directories. The Internet and Extranets for Electronic Commerce: E-Commerce – Commerce over the Internet – Commerce over Extranets. Identification and Tracking Tools for Electronic Commerce: The EAN System – EANCOM – ARTICLE NUMBERING – BARCODING – The Serial shipping container code and the EAN Label – EAN Location Numbers – How it works: Warehousing Example. Internet Bandwidth and Technology Issues: Bandwidth Issues – Technology Issues for the Internet / NII – NII Standards – NII Services Actors in the NII – NII Agenda – GII.

UNIT – IV

Security Issues: Security Concerns – Security Solutions – Electronic Cash over the Internet – Security and UN / EDIFACT Messages – Internet Security – Guidelines for Cryptography policy. Business Process Reengineering: Introduction – Approach to BPR – Strategic alignment model – BPR methodology. Management of Change: Change Management – Change Management in Public administration – The implementation Plan.

UNIT – V

Legal Issues: Legal Issues – Risks: Paper document Vs Electronic document – Technology for Authenticating an Electronic document – Laws for E-Commerce – EDI Interchange agreement – Legal Issues for Internet Commerce. Case Studies: EDI in Indian customs, US electronic procurement, Banks and EDI Pilot Project in the Automotive Industry.

TEXT BOOK:

“E-Commerce – The cutting edge of Business”

Kamalesh K Bajaj and Debjani Nag TMH, New Delhi.

PAPER – XXI - COMPUTER APPLICATIONS PRACTICAL – II (ORACLE)

- 1, Table Creation.
2. Use and Application of SELECT and INSERT Statements.
3. Use of Simple queries.
 - i) Comparison operators (e.g. =, <, >, IN, NOT IN, ANY BETWEEN, LIKE IS, NULL etc)
 - ii) Logical Operators (NOT, AND, OR)
 - iii) Sorting.
4. Single row functions:
 - i) Character
 - ii) Number
 - iii) Data
 - iv) Conversion
5. GROUP FUNCTIONS:
 - i) Group By
 - ii) Having Clause.
6. Querying multiple tables:
 - i) Join, methods: Join, Equi – Join, Outer Join /
 - ii) Set Operators: Union, Union all, Intersection, minus.
7. Built-in functions of SQL
Number functions, Number group functions, count functions, character and Data functions.
8. Update operation using SQL.

PAPER – XXII - BUSINESS STATISTICAL DECISION TECHNIQUES (ALLIED)

UNIT – I

Matrix : Definitions – Operations on Matrix – determinant of Matrix. Inverse of a Matrix (Ad-joint Method only) – Application: Solving of Linear equations – Matrix inverse Method; Crammer's Method.

UNIT – II

Sequence and Series – Arithmetic Progression and Geometric Progression.

Interpolation : Binomial Expansion method; Newton's Forward and Backward Method, Lagrange's Method.

UNIT – III

Probability; Definition – Addition and Multiplication theorems – Conditional and Probability – (Simple Problem only).

UNIT – IV

Linear Programming – Formation of LPP, Solution to LPP – Graphical simplex method – BIG – M method.

UNIT – V

Transportation Problem – North West Corner method – Matrix minima (or) Least cost method – Vogel's Approximation method – MODI Method.

Assignment Problem – Balanced Hungarian Assignment method.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

1. Business Statistics – P.A. Navanithan

BOOKS FOR REFERENCE:

1. Business Statistics and S.P. Gupta, Dr.P.A. Gupta,

Operation Research – Dr. Manmohan.

2. Business Mathematics – Mr. Vittal.

V SEMESTER PAPER – XXIV - COST ACCOUNTING

UNIT – I

Cost Accounting – Meaning, Scope, objectives - advantages and limitations – Difference between cost accounting and financial accounting – Elements of cost – preparation of cost sheet.

UNIT – II

Material Management – Purchase procedure – Various stock levels – Economic order quantity – Bin card and stores ledger – Pricing of issues – FIFO, LIFO, Simple Average and weighted average methods.

UNIT – III

Labour cost – Importance – Various methods of labour cost control – methods of wage payment – various incentive schemes – labour turnover.

UNIT – IV

Overheads – Classification – apportionment of overheads – redistribution of overheads – absorption of overheads – calculation of machine hour rate.

UNIT – V

Process costing – normal loss - abnormal loss and abnormal gain – Joint product and by products.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- Cost Accounting - Jain & Narang,
Kalyani Publishers Ludhiana.
Cost Accounting - Reddy & Hari Prasad Reddy,
Margham Publications, Chennai-17.

REFERENCE BOOKS:

- Cost Accounting - Maheswari, Sultan chand & sons,
New Delhi.
Cost Accounting, - Rillai & Bagavathi, Sultan Chand &
sons, New Delhi.
Cost Accounting - Jawaharlal, The McGraw Hill
Companies, UP.

PAPER – XXV - AUDITING

UNIT – I

Introduction – meaning and object of audit – difference between auditing and accountancy – kinds of audit – advantages and limitations of audit – audit programmes and working papers.

UNIT – II

Internal control – Meaning and object – Internal check – Meaning and object – Internal control regarding cash purchases, sales, payment of wages.

UNIT – III

Vouching – meaning – objects – features of good voucher – procedure and importance – vouching of cash transactions – verification of assets and liabilities.

UNIT – IV

Auditor – Qualification, Appointment, Disqualification, Removal, Duties, Power, Liabilities and Remuneration.

UNIT – V

Specialized audits - Charitable Institutions, Club, Cinema Theatre, Educational Institutions, Hospital, Hotel.

TEXT BOOK:

A text book of practical auditing – B.N.Tandun.

REFERENCE BOOK:

- Auditing - Dinker Pagare – Sultan Chand & Sons,
New Delhi.
Auditing - R.C.Bhatia.

PAPER – XXVI - INCOME TAX – LAW AND PRACTICE - I

UNIT – I

Basic concepts – Assessee – person – previous year – assessment year – Income – Casual income – Gross total income – Total income.

UNIT – II

Basis of charge – scope of total income – residence and tax liability – incomes which do not form part of total income.

UNIT – III

Heads of income – income under salaries – definition, features – computation of salary income – PF – allowances – perquisites – other items included in salary – deduction under salary – tax – rebate, relief of income tax.

UNIT – IV

Income from House property – Definition – Basis of charge – exempted HP incomes – computation of income from HP – Gross annual value – net annual value – deductions – let out and self – occupied houses.

UNIT – V

Definition of business and profession - Profits and gains business and profession — income chargeable under profits and gains – deductions – specific allowances – deemed profit – computation of business income and professional income – depreciation.

Note: Distribution of marks – Problem 80% and Theory 20%

TEXT BOOKS:

- 1) Income tax law and practice - V.P.Gaur & Narang,
Kalyani Publishers, Ludhiana.
- 2) Income Tax Law and Practice-A.Jayakumar & N.Hariharan

3)Income Tax Law and Practice-Dr.H.C.Mehrotra

REFERENCE BOOKS:

- 1) Income Tax Theory,
Law & Practice – T.S.Reddy & Hari Prasad
Reddy, Margham Publications,
Chennai – 17.
- 2)Dinkar Pagare – Income Tax Law and Practice,
Sultan Chand & Sons,
New Delhi.

**PAPER – XXVII - SOFTWARE DEVELOPMENT WITH VISUAL PROGRAMMING
UNIT – I**

Starting a new project – The properties of window – Common form properties – Scale properties – Color properties – Making a form responsive – Printing a visual representation of a form – types – creating stand – alone windows programs – The toolbox – creating controls – The name - Control name property – properties of command buttons – simple event procedures for command buttons – access keys – Image controls – Text boxes – labels – Navigating between controls – Message boxes – The Grid – The ASCII representation of forms.

UNIT – II

Statements in Visual Basic – Variables – Setting properties with code – Data Types – Working with variables – More on strings – More on numbers – Constants – Input boxes – Displaying information on a form – The form function – Picture boxes – Rich Text Boxes – The Printer Object – Determination loops – indeterminate loops – Making decisions – Select case – Nested If-Then's – The GoTo – String functions – Numeric Functions – Date and Time functions – financial functions.

UNIT – III

Function procedures – sub procedures – Advanced uses of procedures and functions – Using the Object Browser to Navigate among your subprograms – List: One-dimensional arrays – Arrays with more than one dimension – Using Lists and array with functions and procedures – The new array-based string – Records - User-Defined Types.

UNIT – IV

The with statement – Enums – Control arrays – List and Combo Boxes – The Flex grid control – Code Modules: Global Procedures – The Do Events Function and Sub Main – Accessing Windows function – Error Trapping – Creating an Object in Visual Basic – Building your own classes.

UNIT – V

Crystal and data reports: crystal reports – data reports – creating multiple reports. ActiveX: objectives – registering on Active X control – ActiveX and Web pages-sample application in VB like inventory control.

Text Books:

1. Programming With Visual Basic 6.0, Mohammed Azam, 2nd Ed. 203, Vikas Publishing House Pvt. Ltd.
2. Gray Cornel, ‘Visual Basic 7 From The Ground Up’, Tata Mcgraw Hill Edition, 1999.

VI SEMESTER

PAPER – XXIX - MANAGEMENT ACCOUNTING

UNIT – I

Management Accounting – Meaning – Objectives – Nature and Scope – Distinguish between Management Accounting with Cost Accounting and Financial Accounting.

UNIT – II

Ratio Analysis – uses and Limitations of Ratio Analysis.

UNIT – III

Fund Flow Analysis and Cash Flow Analysis (New Format).

UNIT – IV

Budgets and Budgetary Control – Preparation of Production Budget, Purchase Budget, Sales Budget, Cash Budget and Flexible Budget.

UNIT- V

Marginal Costing – Absorption costing – P/V Ratio – BEP and Margin of Safety - Practical Application of marginal costing technique to different situations.

Note: Distribution of Marks – Problems 80% and Theory 20%.

TEXT BOOKS:

1. Management Accounting - Dr.Ramachandran,
Dr.R.Srinivasan.
2. Management Accounting - Sharma and Sasi K.Gupta
3. Management Accounting – T.S.Reddy and Y.Hari Prasad
Reddy

REFERENCE BOOKS:

1. Management Accounting - S.N.Maheswari, Sultan Chand &
Sons, New Delhi

PAPER – XXX - ENTREPRENEURIAL DEVELOPMENT**UNIT – I**

Entrepreneurship – Meaning – Nature and characteristics of an entrepreneur – Qualities, types and functions of an entrepreneur – role of entrepreneur in economic development.

UNIT – II

Entrepreneurial Motivation: Meaning Theories of Motivation – Maslow and McGregor – Motive for starting an enterprise – entrepreneurial behaviour.

UNIT – III

Establishing an Enterprise: The Start up process – Project identification and selection – Project formulation – Assessment of Project feasibility, marketing survey, risk analysis, Break-even analysis – Preparation of Project report, Selection of Site – Legal Considerations – Basic start-up Problems.

UNIT – IV

Institutional Finance to Entrepreneurs: National Small Industries Corporation (NSIC), Small Industries Development Organisation (SIDO), Small Industries Development Organisation (SIDO), Small Scale Industries Board (SSIB) Small Industries Development Corporations, District Industrial Centres (DIC), Tamilnadu Industries Investment Corporation TIIC and Commercial Banks.

UNIT – V

Entrepreneurial development programmes in India – Role of SISI, SIPCOT and SIDBI.

TEXT BOOKS:

Entrepreneurial Development – S.S.Khanka,
S.Chand & Co., Delhi.
Fundamentals of Renu Arora, S.K.Sood,
Entrepreneurship and - Kalyani Publishers, Ludhiana.
Small Business

PAPER – XXXI - INCOME TAX – LAW AND PRACTICE - II

UNIT – I

Capital Gain – Basis of charge – Capital assets – Transfer of capital assets – Types of Capital Gain – Exemptions – Computation of Capital Gains – Capital Loss – Tax on Capital Gains.

UNIT – II

Income from other sources – General incomes – Specific incomes – Deductions in computing income from other sources – Computation of income from other sources.

UNIT – III

Aggregation of income – Deemed incomes – Deduction from gross total income – Set off and carry forward of losses.

UNIT – IV

Computation of tax liability – Rules of Income tax – Surcharge – Tax free incomes – Tax rebates – Tax relief – Computation of tax Liability of individual and firms.

UNIT – V

Income Tax authorities – Powers – Assessment procedure – Types of assessment – Appeals and Revisions.

Note: Distribution of marks: Problem 60% and Theory 40%.

PAPER – XXXII - COMMERCE PRACTICALS

LIST OF EXERCISES FOR COMMERCE PRACTICAL

UNIT – I

- 1.Preparation of invoice, receipts, voucher, delivery challan, Entry pass, Gate pass - debit and credit notes.
- 2.Preparation of transaction from the receipts, vouchers - credit notes and debit notes.
- 3.Preparation of application for shares and allotment - letter for share - transfer forms.

UNIT – II

4.Drawing, endorsing and crossing of cheques - filling up of pay in slips - demand draft application and preparation of demand drafts.

5.Making entries in the pass book and filling up of account opening forms for SB account, current account and FDR's.

6.Drawing and endorsing of bills of exchange and promissory notes.

UNIT – III

7.Filling up of application forms for admission to cooperative societies. Filling up loan application forms and deposit challan.

8.Filling up jewel loan application form, procedure for releasing of jewellery in jewel loans and repayment.

UNIT – IV

9.Preparation of agenda and minutes of meetings-both general body and board of directors.

10.Using bin card and inventories.

11.Using cost sheets.

UNIT – V

12.Filling up of an application form for LIC policy, filling up of the premium form - sending premium notice and filling up the challan for remittance receipt for the premium. Procedure for lapsed policy and procedure for settling account while the insured is alive or dead.

13.Preparation of audit programmes.

14.Preparation of audit report and replies to audit objections.

15.Preparation of an advertisement copy, collection of advertisement in dailies and journal, critically evaluating the advertisement copy.

16.Filling up income-tax returns and application for permanent account number.

NOTE:

Students may be requested to collect original or Xerox copies of the documents and affix them on the record note book after having filled up. Drawing of the documents should not be insisted. Distribution of marks : Practicals 75% and record note book 25%.

ELECTIVE PAPERS

GROUP – A PAPER – (1) - FUNDAMENTALS OF INSURANCE

UNIT – I

Definition of insurance – general principles of insurance – types of insurance – life, fire and marine – difference between life and other types of insurance.

UNIT – II

Life Insurance – objects – different types of life policies – annuities – formation of life insurance contracts – assignment and nominations – lapses and revivals of policies

UNIT – III

Surrender value – paid up value – loans – claims – procedure for claims – settlement of claims.

UNIT – IV

Marine insurance – functions – marine perils – types of marine policies – clauses in general use – warranties and conditions – proximate cause – subrogation and conciliation – re-insurance – double insurance – types of marine losses.

UNIT – V

Fire insurance – characteristics – subject matter – fixation of premium – fire waste – hazards of fire – physical and moral types of fire policies – cover note surveys and inspection – average clause – re-insurance and renewals – causa proxima.

TEXT BOOKS:

Insurance Principles and Practice - Sharma K.S.
Principles of Insurance law. - Srinivasan, M.N.

REFERENCE BOOKS:

Theory and Practice of Insurance -. Arifkhan.M. -

GROUP – A
PAPER – (2) - INDIAN FINANCIAL SYSTEM

UNIT – I

Structure of Indian financial system – its significance. Money market and capital market. New financial instruments – commercial paper, treasury bills, certificate of deposit, inter – bank participation and global depository receipt.

UNIT – II

Introduction to financial services. Meaning of merchant banking – objectives – functions. Organisation – latest developments – merchant banking in India – Role of SEBI in regulation of merchant banking.

UNIT – III

Mutual fund – Meaning - types – functions – advantages – institutions involved – growth of mutual funds in India – SEBI Guidelines. Lease financing – definition – types – merits and demerits – hire purchase and lease financing – leasing in India.

UNIT – IV

Securitisation – definition – benefits – securitisation Vs. factoring – concepts of factoring – types – factoring mechanism – factoring Vs. leasing – role of Indian banks in factoring. Meaning of venture capital – advantages – venture capital funds in India.

UNIT – V

Reforms in secondary market and investor's protection – New financial institutions – OTCEI – NSE – DFHI. Meaning of credit rating – functions and benefits - credit rating agencies in India : CRISIL – objectives – operations – ICRA – operations – other services – limitations of rating – future of credit rating in India.

TEXT BOOKS:

- | | |
|---|--|
| 1)Emerging Scenario of
Financial Services, | E.Gordon & K. Natarajan,
- Himalaya Publishing House,
Mumbai – 4. |
| 2) Banking and
Financial System | - K.Nirmala Prasad &
J.Chandradoss, , Himalaya
Publishing House, Mumbai – 4. |

GROUP – B

PAPER – (1) - OFFICE ORGANISATION

UNIT – I

Modern Office – Meaning, Importance – Function – Location of Office – Office Layout – Open and Private Offices – Office Environment, Lighting, Ventilation freedom from noise and dust, sanitary, security and secrecy.

UNIT – II

Office Organisation – Importance – Types – Organisation chart – Office Manuals – Delegation of authority and responsibility – centralization vs decentralization.

UNIT – III

Office Systems - Flow of work – Role of Office manager – Office forms – forms of control – forms of designing – Control of correspondence – Handling inward and outward mails.

UNIT – IV

Stationery – Importance – Control of Stationery Cost – Purchasing – Stationery supplies – Filing – Importance – Functions – Characteristics of good filing system – Indexing – Meaning, Importance and kinds.

UNIT – V

Office furniture – Types of furniture – Office machine and equipments – Object of mechanization – Types office machines – Computers and its in office – Criteria for selection.

TEXT BOOK:

1. Office Manager - R.K.Chopra
2. Office Management - R.K.Ghosh

REFERENCE BOOK:

1. Manual of Office Management and Correspondence - B.N.Tanden
2. Office Organisation and Management. - C.B.Gupta

GROUP- B
PAPER – (2) - SECRETARIAL PRACTICE

UNIT – I

Company Secretary – Appointment – Qualifications for appointment as Secretary – General Legal Position – Duties – Rights – Liabilities.

UNIT – II

Office Organisation the company secretary – Maintenance of records – Communication and Correspondence – Internal and External – Management and Staff.

UNIT – III

Role of company Secretary in the Formation of Company – Issue of Share Certificates and Share Warrants – Issue of duplicate share certificate and share warrants – Issue allotment and calls on share warrants – Surrender and forfeiture of shares – Re-issue of forfeited shares – Transfer and Transmission of Shares – Maintenance of Accounts and Records.

UNIT – IV

Role of Company Secretary in conducting the Board Meetings – Frequency of Board Meetings – Notice for Agenda – Quorum – Chairman – Resolution by circulation – Procedure at Board Meetings – Minutes of the Board Meeting – Procedure at statutory meetings – Secretarial work relating to statutory meeting – Annual general, meeting and Extra ordinary General Meeting – Drafting of Notices and Minutes of a company meetings.

UNIT – V

Dividend – Legal Provisions – Secretarial work relating to payment of Dividend – Dividend Warrants – Interim Dividend Modes of winding up – Secretarial work relating to winding up of a company.

TEXT BOOK:

- 1.Secretarial Practice - K.P.M.Sundaram
- 2.Secretarial Practice - Tandan

REFERENCE BOOKS:

- 1.Secretarial Practice - M.C.Kauchhal
- 2.Secretarial Practice - M.C.Shukla Gulshan
- 3.Secretarial Practice - Sherlekar

GROUP – C

PAPER – (1) - PRINCIPLES AND PRACTICE OF CO-OPERATION

UNIT – I

Cooperation – Definition – Capitalism and Socialism – Cooperation as a Golden Mean between Capitalism and Socialism – Principles of Cooperation

UNIT – II

Evaluation of the cooperative movement – Robert Owen – Rochdale Pioneers – Indian Cooperative Movement – 1904 and 1912 Acts – Committees – All India Rural Credit Survey – State Bank of India – Recent Trends.

UNIT – III

Co-operative Structure – Short term Credit – Primary Agricultural Cooperative Banks – District Central Cooperative Banks – Tamilnadu State Cooperative Banks – Long Term Credit – PARD Banks – CARD Bank.

UNIT – IV

Non-Credit cooperative societies – consumer stores – Marketing societies – Dairies – Housing Societies – Industrial Cooperatives, Weavers Societies.

UNIT – V

Role of other institutions in Cooperative development – Government and cooperation – Legal, organizational and Financial Assistance – The Reserve Bank of India relating to cooperative banks – Licensing NABARD.

TEXT BOOKS:

1. Theory, Principles and Practice of Cooperation - Bedi R.D.
2. Cooperation - Bhatnagar

GROUP- C
PAPER – (2) - CO-OPERATIVE LAW

UNIT – I

General : Need for cooperative legislation – General and history of cooperative legislation in India – Cooperation credit societies Act 1904 (Act. No.x) Cooperative Societies Act 1912 (Act No.II) – Multi Unit Cooperative Societies Act 1942 – Tamilnadu Cooperative Societies Act, 1961,.

UNIT – II

Tamilnadu Cooperative Societies Act 1983. Detailed and critical study for the current Tamil Nadu Cooperative Societies Act and Rules thereof Sections 1 to 79.

UNIT – III

Tamilnadu Cooperative Societies Act, 1983 Sections 80 to 184.

UNIT – IV

A study of Bye-law provisions of important primary cooperative viz., primary Agricultural credit societies – primary agricultural credit societies – primary weavers co-operatives, primary consumer stores, primary marketing societies with special reference to admission of members, conducting meetings, use of funds, administrative staff etc.

UNIT – V

Model Co-operative Societies Act, 1991.

TEXT BOOKS:

- 1.Government of Tamilnadu Co-operative Societies Act 1983 and Rules.
- 2.Government of India Model Co-operative Societies Act 1981.
- 3.Cooperative Law in Indian by M.D.Vidwan.

REFERENCES:

- 1.The Tamilnadu Cooperative Manual, 1072 – Government of Tamilnadu.
- 2.Tamilnadu Land Development Banks Act and Rules.
- 3.Multi Unit Cooperative Societies Act,1942.
- 4.The law and principles of cooperation H.Calvert.
- 5.Report of the committee on cooperative law, 1957 Government of India Publication.

QUESTION PAPER PATTERN FOR THEORY SUBJECTS

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions
(Two questions from each unit)

PART – B (5 x 5 = 25 Marks)

Answer All Questions
(One Question from each unit with internal choice)

PART – C (3 x 10 = 30 Marks)

Answer any three questions
(One Question from each unit)

QUESTION PAPER PATTERN FOR ACCOUNTS SUBJECTS

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions
(Two questions from each unit)
Out of 10 Questions – 6 Theory – 4 Problems

PART – B (5 x 5 = 25 Marks)

Answer All Questions
(One Question from each unit with internal choice)
Out of 5 Questions – 2 Theory and Problem – 3 Problems only

PART – C (3 x 10 = 30 Marks)

Answer any three questions
(One Question from each unit)
Out of 5 Questions – 1 Theory and Problem – 4 Problems only

QUESTION PAPER PATTERN FOR INCOME TAX LAW AND PRACTICE

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions
(Two questions from each unit)

All Theory Questions

PART – B (5 x 5 = 25 Marks)

Answer All Questions
(One Question from each unit with internal choice)
Each question contains one theory and one problem

PART – C (3 x 10 = 30 Marks)

Answer any three questions
(One Question from each unit)
1 Theory and 4 Problems only

QUESTION PAPER PATTERN FOR STATISTICS

Time : 3 Hours

Max. Marks: 75

PART – A (10 x 2 = 20 Marks)

Answer All Questions
(Two questions from each unit)
Out of 10 Questions – 6 Theory – 4 Problems

PART – B (5 x 5 = 25 Marks)

Answer All Questions
(One Question from each unit with internal choice)
Out of 5 Questions – 2 Theory and Problem – 3 Problems only

PART – C (3 x 10 = 30 Marks)

Answer any three questions
(One Question from each unit)
Out of 5 Questions – 1 Theory and Problem – 4 Problems only

Semester – III

Skill Based Elective Paper – I - MARKETING

Unit-I

Definition and Meaning of Marketing-Modern Concept of Marketing.

Unit-II

Marketing Functions – Buying – Transportation – Warehousing

Unit-III

Marketing Functions – Standardisation – Grading – Packaging.

Unit-IV

Product Planning and Development – Introduction of a new Product.

Unit-V

Product Life Cycle – Product Diversification

Text Book:

Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi.

Reference Books:

1. Advertising and Salesmanship – P.Saravanel Margham Publications, Chennai
2. Marketing Management – Sherlakh S.A
3. Marketing Management – V.S.Ramasamy and Namakumari Macmillan

Semester – III

Skill Based Elective Paper – II - ADVERTISING

Unit-I

Origin and Meaning of Advertising – Definition – Characteristic.

Unit-II

Recent trends in Advertising of a Product.

Unit-III

Advertising and Promotion Mix - Factors.

Unit-IV

Functions of Advertising – Commercial Functions – Social Functions.

Unit-V

Advantages of Advertising – Manufacturers – WholeSalers - Consumers

Text Book:

Advertising and Salesmanship- P.Saravanel, Margham Publications, Chennai.

Reference Books:

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi
2. Marketing Management- Sherlakh, S.A.
3. Marketing Management – V.S. Ramasamy and S.Namakumari Macmillan

Semester – III

Skill Based Elective Paper – III - SALESMANSHIP

Unit-I

Definition of Salesmanship – Features - Objectives

Unit-II

Recruitment of a Salesman – Qualities of a good salesman.

Unit-III

Advantages of Salesmanship – Distinction between Salesmanship and Advertising.

Unit-IV

Types of Salesmanship

Unit-V

Functions, Duties and Responsibilities of a Salesmanship

Text Book:

Advertising and Salesmanship- P.Saravanavel, Margham Publications, Chennai.

Reference Books:

1. Marketing – Rajan Nair, Sultan Chand & Sons, New Delhi
2. Marketing Management- Sherlakhar, S.A.
3. Marketing Management – V.S. Ramasamy and S.Namakumari
Macmillan

Semester – IV

Skill Based Elective Paper-IV - BUSINESS ENVIRONMENT

Unit-I

Introduction to Business – Nature and Changing Concept.

Unit-II

Social Responsibilities of Business

Unit-III

Indian Business Environment

Unit – IV

Business Environment - Components- Importance.

Unit-V

Public Enterprises in India – Small Scale Industries.

Text Book:-

1. Essentials of Environment – K.Aswathappa
Himalaya Publishing House, Mumbai – 4.
2. Business Environment – Dr.S.Sankaran,
Margham Publications, Chennai – 17.

Books for Reference:-

1. Business and Society : Lokanathan and A.Lakshmirathan
Emerald Publishers, Chennai – 2
2. Indian Economy : S.K.Mirhars V.K.Puri
Himalaya Publishers House
Mumbai.

Semester – IV

Skill Based Elective Paper-V - INDIAN FINANCIAL SERVICES

Unit-I

Indian Financial Services – Introduction – Concept – Objectives -
Functions

Unit-II

Merchant Banking – Definition - Functions

Unit-III

Factoring – Types of Factoring

Unit – IV

Mutual Funds – Operations

Unit-V

Credit Rating – Credit Rating Agencies

Reference Books:-

1. Financial Services : Dr.S.Gurusamy, Vijay Nicole Imprints
Private Limited, Chennai
2. Financial Marketing & Services : E.Gordan & K.Natarajan, Himalaya
Publishing House, Mumbai.

Semester – IV

Skill Based Elective Paper-VI - HUMAN RESOURCE DEVELOPMENT

Unit-I

Introduction – Meaning, Definition of HRM and HRD

Unit-II

Scope and Importance of HRD

Unit-III

Recruitment – Sources

Unit – IV

Selection Process – Types of Interviews

Unit-V

Employees Training

Reference Books:-

1. Personnel Management : C.B.Mamoria & S.V.Gankar
Himalaya Publishing House,
Mumbai
2. Human Resource Management: Sasi K. Gupta, Rosy-Joshi,
Kalyani Publications
3. Human Resource Management : P.C.Michael,
Human Relation Himalaya Publication.