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சென்னைப் பல்கலைக்கழகம்
தொலைதூரக் கல்வி நிறுவனம்

B.Com. Degree Course in

COMPUTER APPLICATIONS

Syllabus for Core Subjects

Non-Semester

(Effective from the Academic Year 2008 - 2009)

UNIVERSITY OF MADRAS
INSTITUTE OF DISTANCE EDUCATION
CHENNAI- 600 005

B.Com. COMPUTER APPLICATIONS
SCHEME OF EXAMINATIONS

FIRST YEAR

Paper	Paper Title	Hours	Marks
I	Foundation Course : Language	3	100
II	Foundation Course : English	3	100
Core I	Information Technology	3	100
Core II	Practical I - PC Software & C Programming Lab	3	100
Core III	Financial Accounting	3	100
Allied I	Indian Economy - Problems and Policies	3	100
SECOND YEAR			
Core IV	Tally and Java Programming	3	100
Core V	Practical II - Tally and Java Lab	3	100
Core VI	Corporate According	3	100
Core VII	Principles of Management	3	100
Allied II	Business Statistics and Operations Research	3	100
THIRD YEAR			
Core VIII	Database Management System and Web Technology	3	100
Core IX	Practical III RDBMS and Web Designing Lab	3	100
Core X	Cost and Management According	3	100
Core XI	Business Taxation	3	100
Core XII	Banking and Financial Services	3	100
Core XIII	Marketing Management	3	100

INSTITUTE OF DISTANCE EDUCATION

B.Com. DEGREE COURSE IN COMPUTER APPLICATIONS

SYLLABUS

(Non - Semester)

(W.e.f. 2008 - 2009)

FIRST YEAR

CORE PAPER I - INFORMATION TECHNOLOGY

Unit : I

Word Processor - Introduction - Features of MS Word - components-create, Open & Save Ms Word Documents - Navigation & Selection in MS-Word - Editing Documents - Printing Documents - Formatting - Advanced Formatting Techniques - Alignment - Tab Settings - creating tables - working with table views - types of views - mail merging - find & replace - spell check - auto text - book mark - headers & footers - word tools.

Unit : II

Spread sheets - Introduction - concepts - excel features - entering and editing data - addressing techniques - simple formulas & functions - formatting cells - aligning cells -

copying and linking cell and sheets - working with fill methods - data analysis - charts - types of charts - converting data to chart - macros - forms - pivot table - goal seek - auditing - sorting - freezing panes - inserting objects & pictures.

Unit : III

MS-Power point - Introduction to MS power point - Features - Understanding slide types - creating & viewing slides - creating slide shows - applying special objects - including objects & pictures - adding navigation buttons - slide transition - animation, effects - timings.

Unit : IV

Fundamental Character set - Identifier and keywords - data types - constants - Variables - Declarations - Expressions - Statements - Arithmetic, Unary, Relational and logical, Assignment and Conditional Operators - Library functions. Data input output functions - Simple C programs - Flow of control if, if else, while, do-while, for loop, Nested control structures - Switch, break and continue, go to statements - Comma operator.

Unit : V

Functions - Definition - proto-types - Passing arguments - Recursions - Storage Classes - Automatic, External, Static, Register Variables - Multi-file programs. Arrays - Defining and Processing - Passing arrays to functions - Multi-dimension arrays - Arrays and String. Structures - User defined data types - Passing structures to functions - Self-referential structures - Unions - Bit wise operations.

Reference

1. E. Balaguruswamy, 1995, Programming in ANSI C, TMH Publishing Company Ltd.

2. H. Schildt, 2004, The Complete Reference, 4th Edition, TMH.

3. Gottfried, B.S., 1996, Programming with C, Second Edition, TMH Pub. Co. Ltd., New Delhi.

4. Kanetkar Y, 1999, Let us C, BPB Publications, New Delhi.

5. Kamthane, 2002, Programming with ANSI & Turbo C, First Edition, Pearson Education, New Delhi.

CORE PAPER II - PRACTICAL I - PC - SOFTWARE AND C PROGRAMMING LAB

MS-Word

Text Manipulations - Usage of Numbering, Bullets, Footer and Headers - Usage of Spell check and Find & Replace - Text Formatting - Picture insertion and alignment - Creation of documents, using templates - Creation templates - Mail Merge Concepts - Copying Text & Pictures from Excel.

MS-Excel

Cell Edition - Usage of Formulae and Built-in Functions - File Manipulations - Data Sorting (both number and alphabets) - Worksheet Preparation - Drawing Graphs - Usage of Auto Formatting.

Power Point

Inserting Clip arts and pictures - Frame movements of the above - Insertion of new slides - Preparation of Organisation Charts - Presentation using Wizards - Usage of design templates.

C Programming

1. Summation of Series

i) Sin(x), ii) Cos(x), iii) Exp(x) (Comparison with built in Functions)

2. String Manipulation

i)   Counting the no. of vowels, consonants, words, white spaces in a line of text and array of lines.

ii) Reverse a string & check for palindrome.

3. Recursion

i)   nPr' nCr

ii) GCD of two numbers

iii) Fibonacci sequence

4. Matrix Manipulation

i)   Addition & Subtraction

ii) Multiplication

5. Sorting and Searching

i)   Insertion Sort

ii) Bubble Sort

iii) Linear Search

iv) Binary Search

CORE - PAPER III - FINANCIAL ACCOUNTING

Unit : I

Meaning and scope of Accounting, Basic Accounting Concepts and conventions - Objectives of Accounting - Accounting Transactions - Double Entry Book Keeping - Journal, Ledger, Preparation of Trial Balance - Preparation of Cash Book.

Unit : II

Preparation of Final Accounts of a Sole Trading Concern - Adjustments - Closing Stock, Outstanding and Prepaid items, Depreciation, Provision for Bad Debts, Provision for Discount on Debtors, Interest on Capital and Drawings - Preparation of Receipts and Payments Account, Income & Expenditure Account and Balance Sheet of Non Trading Organizations (simple problems)

Unit : III

Classification of errors - Rectification of errors - Preparation of Suspense Account. Bank Reconciliation Statements (Only simple problems).

Unit : IV

Depreciation - Meaning, Causes, Types - Straight Line Method - Written Down Value Method (Change in Method excluded) - Insurance Claims - Average Clause (Loss of stock only)

Unit : V

Single Entry - Meaning, Features, Defects, Differences between Single Entry and Double Entry system - Statement of Affairs Method - Conversion Method (Only simple problems)

Unit : VI

Branch Accounts - Dependent branches - Stock and debtors system - Distinction between whole sale profit and retail profit - Independent branch (foreign branches excluded)

Unit : VII

Departmental Accounts - Basis for allocation of expenses - Inter departmental transfer at cost or selling price - Treatment of expenses which cannot be allocated.

Unit : VIII

Hire Purchase and instalment - Default and repossession - Hire purchase trading account. Instalment purchase system.

Unit : IX

Admission of a partner - Retirement of a partner, Death of a partner.

Unit : X

Dissolution of a partnership - Insolvency of a partner (Application of Indian Partnership Act, 1932) - Insolvency of all partners - Gradual realization of assets and piecemeal distribution.

Reference

1. R.L. Gupta & V.K. Gupta - Advanced Accounting, Sultan Chand, New Delhi.

2. T.S. Reddy & Murthy - Financial Accounting, Margham Publications, Chennai.

3. Shukla & Grewal - Advanced Accounting S.Chand, New Delhi.

4. Jain & Narang - Financial Accounting.

5. P.C. Tulsian - Financial Accounting.

6. S. Parthasarathy and A. Jaffarulla, Kalyani Publishers, Financial Accounting.

7. R.L. Gupta & Radhaswamy - Advanced Accounting, Volume 1.

ALLIED I - INDIAN ECONOMY - PROBLEMS AND POLICIES

Unit : I

Features of an under - developed economy - Economic development - Concepts of growth and development - indicators in economic development - Capital formation - Human and physical - Savings and investment pattern during the plans.

Unit : II

National Income - Methods - Trends - Limitations - Distribution - Recent trends in national income - Human resources - Population growth as Retarding factor - Population policy.

Unit : III

Agriculture - Contribution to economic development - Food problem - Methods of solving - Measures to increase agricultural productivity - Land Reforms - Green Revolution - Evaluation of agricultural policy during the plan period.

Unit : IV

Industries : Role of industries in economic development - Cottage, small scale and large scale - cotton, iron & steel, Jute, sugar and Tea.

Unit : V

Role of technology - Its impact on the level of employment - Assessment of industrial policy during the plan period.

Unit : VI

Labour - Trade unions and Labour unrest - Industrial relations - Governments Labour Policy Unemployment and employment policy - Evaluation of Government Policy.

Unit : VII

Transport - importance of transport - Road, Railways, Shipping, Civil Aviation to economic Growth - Evaluation of Government Policy - Transport Co-ordination.

Unit : VIII

Planning - Planning in India - Strategy of Indian Planning - Resource - Financing of plans - Agriculture and Industrial development.

Unit : IX

Poverty in India - Poverty eradication programmes - problems and policies.

Unit : X

Regional development disparities - Economic development and social changes.

Reference

1. Dutt and Sundaram : Indian Economy.

2. Sankaran, S., Indian Economy.

3. P.C. Jain, Indian Economic Problems.

4. Arthur Lewis : Theory of Economic Growth.

5. Bright Singh D. : Economics of Development.

6. Jain P.C. : Indian Economic Problems.

7. Jhingan M.L. : Economic of Development and Planning.

8. Sankaran S. : Indian Economy.

9. Datt and Sundaram : Indian Economy.

SECOND YEAR
CORE PAPER IV - TALLY AND JAVA PROGRAMMING

Unit : I

Creation of New Company - Creation of Essential Ledgers - Capital Account - Purchase Account - Sales Account - Individual debtors Account - Individual creators Account - Individual bank Account - Direct Expenses Account

- Indirect Expenses Account - Cash Account (By Default) - P & L Account (By Default) - Creation of Inventory - Stock Group - Unit of Measure - Stock item.

Unit : II

Creation of ledgers - Single Ledgers - Multiple Ledgers - Voucher Posting - Sales order, making actual Sales - Purchase order, making actual purchase - Returns - Accounting for receipts and payment - Generation for Trial Balance, profit and loss - Account, balance Sheet.

Unit : III

Introduction to Java - Features of Java-Basic Concepts of Object Oriented Programming - Java Tokens - Java Statements - Constants - Variables - Data Types - Type Casting - Operators - Expressions - Control Statements : Branching and Looping Statements. Classes, Objects and Methods - Constructors - Methods Overloading - Inheritance - Overriding Methods - Finalizer and Abstract Methods - Visibility Control - Arrays, Strings and Vectors - String Buffer Class.

Unit : IV

Interfaces - Packages - Creating Packages - Accessing a Package - Multithreaded Programming - Creating - Threads - Stopping and Blocking a Thread - Life Cycle of a Thread - Using Thread Methods - Thread Priority - Synchronization - Implementing the Runnable Interface Managing Errors and Exceptions - Syntax of Exception Handling Code - Using Finally Statement - Applet Programming - Applet Life Cycle.

Unit : V

Graphics Programming - Managing Input / Output Files - Java Utility Classes - Introducing the AWT : Working with Windows, Graphics and Text - AWT Classes - Working with Frames - Working with Graphics - Working with Colour - Working with Fonts.

Reference

1. E. Balagurusamy, 2004, Programming with Java 2nd Edition, Tata McGraw - Hill Publishing Co. Ltd., New Delhi.

2. Herbert Schildt, The Complete Reference Java™, 2-5th Edition, Tata McGraw - Hill Publishing Co. Ltd., New Delhi.

3. Y. Daniel Liang, 2003, An Introduction to Java Programming, Prentice - Hall of India Pvt. Ltd.

4. Cay S. Horstmann and Gary Cornell, 2005, Core Java™ 2 Volume I, Fundamental 7th Edition, Pearson Education.

CORE PAPER V - PRACTICAL - II - TALLY AND JAVA LAB

Tally Accounting

Company Creation & Accounts Configuration - Accounts classification & Accounts Master - Accounts Vouchers & Voucher Types & Classes - Final Accounts & Balance Sheet - Profit & Loss A/c & Trial Balance - Books of Accounts & Bank Reconciliation - Stock Groups & Stock

Catagories - Stock Items & Reorder Levels - Entry of Pure Inventory Vouchers - Bill of Material - Purchase & Sales Orders - Invoice Entry - Basics & Voucher Printing - Books of Accounts - Inventory.

Java Programming

Checking for Prime Number. Use Buffered Reader Class - Substring Removal from a String. Use String Buffer Class - Determining the order of numbers generated randomly using Random Class - Implementation of Point Class for Image manipulation - Usage of Calender Class and Manipulation - String Manipulation using Char Array - Usage of Vector Classes.

Applets

Working with Frames and various controls - Working with Colours and Fonts - Incorporating Graphics.

CORE PAPER VI - CORPORATE ACCOUNTING

Unit : I

Issue of Shares and debentures - various kinds - Forefeiture - Re-issue - Underwriting of Shares and debentures.

Unit : II

Redemption of preferences shares and debentures - Purchases of business - Profits prior to incorporation.

Unit : III

Preparation of company final accounts - Computation of Managerial Remuneration.

Unit : IV

Valuation of goodwill and shares.

Unit : V

Alteration of share capital - Internal reconstruction and reduction of capital.

Unit : VI

Human Resource Accounting - Accounting standards - Financial reporting practices - Accounting for price level changes.

Unit : VII

Final Accounts of Insurance Companies including Balance Sheet.

Unit : VIII

Final Accounts of Banking Companies including Balance Sheet.

Unit : IX

Amalgamation - Absorption and external reconstruction of a company - (Inter company investments excluded).

Unit : X

Liquidation - Statement of affairs and deficiency accounts - Liquidator's final statement of receipts and payments.

Reference

1. Shukla and Grewal - Advanced Accounts S. Chand.

2. T.S. Reddy and A. Murthy - Corporate Accounting.

3. Jain and Narang - Company Accounts.

4. R.L. Gupta - Corporate Accounting.

5. Chakraborthi - Advanced Account.

6. Mukherji and Hanif - Modern Accounts, Vol. 1 and Vol. 2, Tata McGraw Hill.

CORE PAPER VII
PRINCIPLES OF MANAGEMENT

Unit : I

Management : Importance - Definition - Nature and Scope of Management process - Role and Functions of a Manager - Levels of Management - Development of Scientific Management and other Schools of thought and approaches.

Unit : II

Planning : Nature - Importance - Forms - Types - Steps in Planning - Objectives - Policies - Procedures and Methods - Nature and Types of Policies - Decision - Making - Process of Decision - making - Types of Decision.

Unit : III

Organizing : Types of Organizations - Organization Structure - Span of Control and Committees - Departmentalisation - Informal Organization.

Unit : IV

Power - The Sources of Power - Authority Line, Staff and functional authority - difference between Authority and power - delegation - Advantages of Delegation, Barriers to Delegation - Guidelines for Effective Delegation - Decentralization - Advantages and Disadvantages - Responsibility.

Unit : V

Recruitment - Source of Recruitment - Selection - Steps in the Selection Process Training - Methods of Training.

Unit : VI

Direction - Nature and Purpose - Importance of Direction - Written vs. Oral Directives - Techniques of Direction.

Unit : VII

Co-ordination - Need - Type and Techniques Problems in Co-ordination - Impact of Coordination Requisites for excellent Co-ordination.

Unit : VIII

Controlling - Meaning and Importance of controlling - Relationship between Planning and Controlling - Control Process - Characteristics of Good control System.

Unit : IX

Management in Future - Management Challenges. Impact of changes on the Future Managers - Meeting Challengers.

Reference

1. Principles of Management - P.C. Tripathi & P.N. Reddy.
2. Essentials of Management - Weihrich and Koontz.
3. Principles of Management - L.M. Prasad.
4. Principles of Management - Dinkar Pagare.
5. Business Management - C.B. Gupta.
6. Business Management - N. Premavathy.
7. Principles of Management - J. Jayasankar.

ALLIED II - BUSINESS STATISTICS AND OPERATIONS RESEARCH

Unit : I

Introduction - Classification and tabulation of statistical data - Diagrammatic and graphical representation of data.

Unit : II

Measures of Central tendency - Mean, median and mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

Unit : III

Correlation - Karl Pearson's Coefficient of Correlation - Spearman's Rank Correlation - Regression Lines and Coefficients.

Unit : IV

Time Series Analysis - Trend - Seasonal Variation.

Unit : V

Introduction to OR - Linear Programming - Graphical and Algebraic Solution (maximization and minimization)

Unit : VI

Index Numbers - Aggregative and Relative Index - Chain and Fixed Index - Wholesale Index - Cost of Living Index.

Unit : VII

Probability - Addition and Multiplication Theorem - Conditional Probability - Bayes' Theorem (without proof) - Simple Problems.

Unit - VIII

Sampling Techniques - Types of Sample and Sampling Procedures - Tests of Significance - Normal t, F, chi-square - Simple problems.

Unit - IX

Assignment and Transportation Problems.

Unit - X

Network Analysis - PERT and CPM (no crashing)

Reference

1. Statistical Methods - S.P. Gupta.

2. Introduction to Operations Research - Dr. P.R. Vittal.

3. Statistics - Elhance.

4. Operations Research - Hira and Gupta, S. Chand.

5. Operations Research - Handy and A. Taha.

THIRD YEAR

CORE PAPER VIII - DATABASE MANAGEMENT SYSTEM AND WEB TECHNOLOGY

Unit : I

Introduction to DBMS : Introduction - Why a Database - Characteristics of Data in a Database - Database Management System - Why DBMS - Types of Database Management Systems. Introduction to RDBMS : Introduction - RDBMS Terminology - The Relational Data Structure - Relational Data Integrity - Relational Data Manipulation - Codd's Rules. Database Architecture and Data Modelling : Introduction - Conceptual, physical and logical Database Models - Database Design - Design Constraints - Functional Dependencies. Entity - Relationship (E-R) Modelling : Introduction - E.R. Model - Components of an E-R model - E-R modelling Symbols.

Unit : II

Data Normalization : Introduction - First Normal Form (1NF) - Second Normal Form (2NF) - Third Normal Form (3NF) Boyce-codd Normal Form (BCNF) - Fourth Normal Form (4NF) - Fifth Normal Form (5NF) - Domain-key Normal Form (DKNF) - De-normalization. Relational Algebra and

Relational Calculus : Relational Algebra - Relational Calculus - Query - by - Example (QBE) : Introduction - Select Queries in QBE - Make Table Query - Delete Query - Update Query - Append Query - QBE and SQL.

Unit : III

Database Security : Introduction - Database Environment - Data Security Risks - Complex User Management Requirements - Dimensions of Database Security - Data security Requirements - Database Users - Protecting the Data within the Database - Granting and Revoking Privileges and roles - Data Encryption - Database integrity - System Availability Factors - Best Security Practices - Network Security - Authenticating users to the Databse - Security auditing - Data Integrity : Introduction - Types of Ingegrity Constraints - Restrictions on integrity Constraints. Backup and Recovery : Introduction - Database Backups - Why Plan Backups - Hardware Protection and Redundancy - Transaction Logs - Importance of Backups.

Unit : IV

Internet basic - Introduction to HTML - HTML tags - HTML Style tags - Lists - Creating Links - Linking documents - External Links - Internal Links - Frames - Graphics to HTML Doc - Adding sound formats - Video formats - multimedia formats to web pages - HTML Forms - Style Sheets - Properties of Style Sheets - CSSI's advantages and Limitations - DHTML - XML - Introducing XML - XML Basics - Basics Active Server Pages - Intrinsic ASP Objects - Response Object - Request Object - Application and Server Objects - The Session Object.

Unit : V

Writing Server-side code - Introduction to VBScript - Scripting Languages Vs. Other Computer Languages - ASP Scripting Options - Getting started with VB Script - Introduction to Javascript - Advantages of Javascript - Javascript syntax - Data type - Variable - Array - Operator & Expression - Looping Constructor Function - Dialog Box.

Javascript document object model - Introduction - Object in HTML - Event Handling - Window object - Document object - Browser object - Form object - Navigator object - Screen object - Build in object - User defined object.

Reference

1. Alexis Leon & Mathews Leon, 2002, Database Management Systems, Leon Vikas Publishing, Chennai.

2. Bayross, 2000, Web Enable Commercial Application Development Using HTML, DHTML, Javascript, Perl CGI, BPB Publications.

3. G.V. Post, 1999, Database Management Systems Designing and Building Business Application, McGraw Hill International edition.

4. Raghu Ramakrishnan, 1998, Database Management Systems, WCB McGraw Hill.

5. C.J. Date, 2000, An Introduction to Database Systems, 7th Edition, Addison Wesley.

6. R. Pannerselvam, 2004, Database Management Systems, PHI, New Delhi.

7. Hathleen Kalata - Internet Programming with VBScript and JavaScript, Thomson Learning.

8. Mike McGrath, XML Harness the Power of XML in easy steps, Dreamtech Publications.

9. T.A. Powell, 2002, Complete Reference HTML, TMH, New Delhi.

10. J. Jaworski, 1999, Mastering Javascript, BPB Publications.

CORE PAPER IX - PRACTICAL III - RDBMS AND WEB DESIGNING LAB

RDBMS

Creation of a Database and performing the operations given below using a Menu Driven Program.

a) Insetion, b) Deletion, c) Modification, d) Generating a Simple report for the following :

1. Payroll

2. Mark sheet Processing

3. Saving Bank Account for Banking

4. Inventory System

5. Invoice System

6. Library Information System

Web Designing

1. Design an HTML, page that includes document structure tags, title, line break, multiple headings and link to e-mail address.

2. Create an HTML file which is the main page with an image and some text messages along with hyperlinks which is linked to various pages. The navigation should be such that the links take you to the appropriate page and then back to the main page.

3. Design an application for pay slip through HTML forms.

4. Develop a DHTML Page with style sheets.

   P
   ———
   Left margin - 10%
   Right margin - 10%
   Font size 14 pt.
   Border colour - Red
   Border width - Thick
   Border style - Groove
   UL
   ———
   List-style-type – lower roman
   Body
   ————
   Background — Colour — Cyan

5. Write a VB script to demonstrate the Sub Procedure and Function Procedure.

6. Write a program in VB script to illustrate the string Handling Functions.

7. Create a simple calculator performing Arithmetic operations using Javascript.

8. Write a Javascript to display image by inputting the path in a prompt box and validate the input by alert box.

CORE PAPER X - COST AND MANAGEMENT ACCOUNTING

Unit : I

Nature and scope of Cost Accounting : Cost analysis, concepts and classifications - Installation of costing systems, Cost centers and Profit centers.

Unit : II

Cost sheets, tenders and quotations - Reconciliations of cost and financial accounts.

Unit : III

Material purchase control, Level, aspects, need and essentials of material control.

Stores control - Stores Department, EOQ, Stores records, ABC analysis, VED analysis.

Material costing - Issue of materials - FIFO, LIFO, HIFO, SAM, WAM, Market price, Base stock method and Standard price method.

Unit : IV

Labour cost - Computation and control. Time Keeping - Methods of wage payment - Time rate and piece rate system - Payroll procedures - Idle time and overtime - Labour turnover.

Unit : V

Overheads - Classification, Allocation, Apportionment and Absorption.

Accounting and control of overheads - Manufacturing, Administration, Selling and Distribution (Primary and Secondary Distribution) Machine Hour Rate.

Unit : VI

Management Accounting - Meaning, scope, importance and limitations - Management Accounting vs. Cost Accounting - Management Accounting vs. Financial Accounting.

Unit : VII

Analysis and Interpretation of Financial Statement - Nature, Objectives, tools - Methods - Comparative Statements, Common Size statements and Trend analysis.

Unit : VIII

Ratio Analysis - Interpretation, benefits and limitations. Classifications of ratios - Liquidity, profitability, turnover, capital structure and leverage.

Unit : IX

Funds flow and Cash flow statements. Budgets and budgetary control - Meaning, objectives, merits and demerits - Types of Budgets - Production, Cash and Flexible Budgets.

Unit : X

Marginal costing (excluding decision making) Absorption Costing and Marginal Costing - CVP analysis - Break Even Analysis - Break Even Chart.

Reference

1. Cost Accounting by T.S. Reddy, Y. Hari Prasad Reddy Margam Publications.

2. Cost Accounting by S.P. Jain, K.L. Narang, Kalyani Publications.

3. Cost Accounting by S.N. Maheswari, Sultan Chand and sons.

4. Cost and Management Accounting by T.S. Reddy, Y. Hari Prasad Reddy, Margam Publications.

5. Management Accounting by S.N. Maheswari, Sultan Chand and Sons.

6. Cost Accounting by M.N. Arora, Vikas Publications.

7. Cost Accounting by S.P. Iyenkar, Sultan Chand and Sons.

CORE PAPER XI - BUSINESS TAXATION

Unit : I

Objectives of Taxation - Canons of Taxation - Tax System in India - Direct and Indirect Taxes and Meaning and Types.

Unit : II

Income Tax Act 1961 - Basic Concepts and Definitions - Income, Assessee, Person, Previous Year, Assessment Year, Gross Total Income, Total Income.

Meaning of Permanent Account Number, Return of Income, TDS, Advance Tax, Rates of Taxation, Assessment Procedure.

Unit : III

Excise Duty - Customs Duty - Advalorem and Specific duties - Entry Tax - Service Tax.

Unit : IV

Central Sales Tax Act - Important Definitions and Sec.3, 4, 5 & 6 THGST - Definitions and Charging Sections.

Unit : V

An overview of Tax Audit - Tax Incentives and Export promotions, deductions and exemptions.

Reference

1. Central Excise Act.

2. Customs Act.

3. Central Sales Tax Act.

4. Practical Approach to Income Tax Aghuja Girish and Gupta Ravi.

5. Students Guide to Income Tax by Dr. Vinod K. Singhania and Monica Singhania.

6. Indirect Tax by Vinod K. Singania.

7. TNGST Act.

CORE PAPER XII
BANKING AND FINANCIAL SERVICES

Unit : I

Origin of banks - Banking Regulation Act, 1949 (Definition of Banking, Licensing, Opening of branches, Functions of Banks, Inspection) - Role of Banks and Economic Development - Central Banking and Role of RBI and their functions.

Unit : II

Commercial Banks - Functions - Accepting Deposits - Lending of Funds, E - Banking - ATM Cards, Debit cards, Personal Identification Number - Online enquiry and update facility - Electronic Fund Transfer - Electronic Clearing System.

Unit : III

Opening of an Account - Types of Deposit Account - Types of customers (Individuals, firms, Trusts and Companies) - Importance of Customers relations - Customer grievances and redressal - Ombudsman.

Unit : IV

Principles of lending - Types of Borrowings - Precautions to be taken by a banker.

Unit : V

Negotiable Instruments - Promissory Note - Bills of Exchange, Cheque, Draft - Definitions, Features - Crossing - Endorsement - Material Alteration - Paying Banker - Rights and Duties - Statutory Protection - Dishonour of Cheques - Role of collecting banker.

Unit : VI

Meaning and importance of financial services - Types of financial services - Financial services and economic environment - Players in Financial Services Sector.

Unit : VII

Merchant Banking - Functions - issue Management - Managing of new issues - Underwriting - Capital market - Stock Exchange - Role of SEBI.

Unit : VIII

Leasing and Hire purchase - Concepts and features - Types of Lease Accounts.

Unit : IX

Factoring - Functions of Factor - Consumer finance - Venture captial - Mutual Funds - Credit Rating.

Unit : X

Insurance - Different types - Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance laws and regulations (A brief introduction to IRDA Act and Insurance Act, 1938).

Reference

1. Banking Law, Theory and Practice - Sundaram and Varshney - Sultan Chand Co.

2. Banking and Financial Systems - B. Santhanam (Margham Publishers).

3. Banking Law, Theory and Practice - S.N. Maheswari - Kalyani Publication.

4. Indian Banking - Parameswaran - S. Chand and Co.

5. Banking Law, Theory and Practice - Tanon.

6. Banking Law, Theory and Practice - Shrelaker & Shrelaker.

7. Financial Services - M.Y. Khan.

8. Financial Services - B. Santhanm.

9. Law of Insurance - Dr. M.N. Mishra.

10. Indian Financial System - H.P. Machiraju.

11. A Review of current Banking theory and Practice - S.K. Bsu.

THIRD YEAR

CORE PAPER XIII - MARKETING MANAGEMENT

Unit : I

Fundamentals of Marketing - Role of Marketing - Relationship of Marketing with other functional areas - Concept of marketing mix - Marketing approaches - Various environmental factors affecting the marketing functions.

Unit : II

Buyer Behaviour - Consumer goods and industrial goods - Buying motives - Factors influencing buyer behaviour.

Market segmentation - Need and basis of Segmentation - Targeting - Positioning.

Unit : III

Sales Forecasting - Various methods of Sales Forecasting.

The Product - Characteristics - benefits - classifications - Consumer goods - Industrial goods - New Product Development process - product Life Cycle - Branding - Packaging.

Unit : IV

Pricing - Factors influencing pricing decisions - pricing objectives - pricing policies and procedures.

Physical Distribution : Importance - Various kinds of marketing channels - distribution problems.

Sales Management : Motivation, Compensation and Control of Salesmen.

Unit : V

A brief overview of Advertising - Publicity - Public Relations - Personal Selling - Direct selling and Sales promotion.

Reference

1. Marketing Management by Rajan Saxena.

2. Marketing by William J. Stanton.

3. Principles of Marketing by Philip Kotler.

4. Marketing Management by still and Cundiff.

5. Marketing Management by Dr. K. Nirmala Prasad and Sherlaker.

6. Marketing by J.C. Gandhi.

7. Principles of Marketing by Ramasamy Namakumari.

8. Marketing - J. Jayasankar.

9. Marketing Management by Dr. C.B. Gupta and Dr.N.Rajan Nair.

10. Albert New Guard - The Filed Sales Manager Taraporewala.

11. Bestrand Canfield & Englan Cliff, Sales Administration, Prentice Hall.

12. Richard R. Still and Edward W. Cundiff, Sales Management, Prentice Hall.

13. V.S. Ramasamy, Marketing Management, Macmillan.