



# VELS

INSTITUTE OF SCIENCE, TECHNOLOGY  
& ADVANCED STUDIES (VISTAS)



(DEEMED TO BE UNIVERSITY Estd. u/s 3 OF THE UGC ACT, 1956)

**NAAC ACCREDITED**

PALLAVARAM - CHENNAI - INDIA

## **SCHOOL OF MANAGEMENT STUDIES & COMMERCE**

**DEPARTMENT OF COMMERCE**

**B.COM.**

**COMPUTER APPLICATION**

### **PROGRAM OUTCOMES**

- PO1: Study of this program will provide wide knowledge both in commerce and Computer software applications.
- PO2: Program includes various accounting courses, enables the students to gain theoretical and problem solving ability of the students.
- PO3: Business software applications courses like Tally will enable the students to start a small software business of self employment.
- PO4: These courses have opened the floodgates in the area of computers and other core industries, and other professional studies CA, ICWA etc.
- PO5: Courses of this program provide bright future in the IT fields, Software, Banks, Companies, BPOs and KPOs.
- PO6: This program courses consist of both theoretical as well as good practical exposures to the students in the relevant areas to meet the industries expectations.
- PO7: Courses of the program provide the cost benefit analysis and SWOT analysis enables the students for cost consciousness of each and every business operations.

## **B.COM [COMPUTER APPLICATION]:**

### **PROGRAMME SPECIFIC OUTCOME**

PSO1: Programme provides the outcome of Accounting, Banking, Cost Accounting, Management Accounting, Computer Language, Software and Software application in the Commerce.

PSO2: Programme curriculum result in the office atomization with computers and computer software application.

PSO3: Programme has opened the floodgates in the eve of software application jobs in the eve of trade Commerce, Business, Banking, Insurance and in related eve of business.

**DEPARTMENT OF COMMERCE  
BOARD OF STUDIES - LIST OF MEMBERS**

S.NO	NAME AND ADDRESS	DESIGNATION	STATUS IN BOARD OF STUDIES	MOBILE NO.
1.	M.CHANDRAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	HOD & PROFESSOR [ A & F ]	CHAIR PERSON	8444276452
2.	Dr.S.SUBRAMANIAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	HOD & PROFESSOR [ CA ]	MEMBER	9944103021
3.	Dr.P. JAGADESSAN, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	HOD & ASSO.PROFESSOR [GENERAL]	MEMBER	9962177879
4.	Dr.S.VENNILAA SHREE, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	ASSISTANT PROFESSOR	MEMBER	9443434246
5.	Dr.G.S.MAHESHWARI, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	ASSOCIATE PROFESSOR	MEMBER	9445507603
6.	Dr.M.KAVITHA, Dept. of Commerce, Vels University, Pallavaram, Chennai-117	ASSISTANT PROFESSOR	MEMBER	7092039403
7.	Mr.VASUDEVAN, RR Industries Pvt. Ltd. 3 <sup>rd</sup> tower ,Thiru. Vi. ka industrial estate, Guindy, Chennai-25.	DIRECTOR	EXTERNAL MEMBER	9710419502
8.	Dr.K.SUNDAR, Commerce wing [DDE] Annamalai University.	ASSOCIATE PROFESSOR	EXTERNAL MEMBER	9486283473
9.	Mr.P.G.SIDHEAKKYA, Kumara Rani Muthiah College, Adayar, Chennai.	ASSISTANT PROFESSOR	EXTERNAL MEMBER [ALUMNI]	9884653371



**B.COM.**  
**COMPUTER APPLICATION**

**CURRICULUM AND SYLLABUS**  
**(BASED ON CHOICE BASED CREDIT SYSTEM)**  
**EFFECTIVE FROM THE ACADEMIC YEAR**

**2015 -2016**

# DEPARTMENT OF COMMERCE

**B.COM.**

**COMPUTER APPLICATION**

**CURRICULUM**

**SEM I**

**Total No. of Credits =135**

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15LTA001/15LHN001/ 15LFR001	Language – I Tamil/Hindi/French	6	0	0	4
Core	15LEN001	English –I	6	0	0	4
Core	15BCC001	Financial Accounting – I	2	4	0	4
Core	15BCC002	Managerial Economics	6	0	0	4
DSE	15BCC101	Discipline Specific Elective –I	6	0	0	4
<b>Total</b>			<b>26</b>	<b>4</b>	<b>0</b>	<b>20</b>

**SEM II**

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15LTA002/ 15LHN002/15LFR002	Language – II Tamil/Hindi/French	6	0	0	4
Core	15LEN002	English –II	6	0	0	4
Core	15BCC003	Financial Accounting – II	2	4	0	4
Core	15BCC004	International Economics	6	0	0	4
DSE	15BCC102	Discipline Specific Elective –II	6	0	0	4
<b>Total</b>			<b>26</b>	<b>4</b>	<b>0</b>	<b>20</b>

**SEM III**

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
AECC	15LEN003	English for Communication	5	0	0	4
Core	15BCC005	Corporate Accounting I	2	3	0	4
Core	15BCC006	Business Statistics	2	3	0	4
Core	15BCC007	Business Law	5	0	0	4

DSE	15BCC103	Discipline Specific Elective- III	5	0	0	4
SEC	15EVB261	Skill Enhancement Elective-I	3	0	0	2
GE	15BPD251	Generic Elective – I	2	0	0	2
<b>Total</b>			<b>24</b>	<b>6</b>	<b>0</b>	<b>24</b>

#### SEM IV

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
AECC	15EVS201	Environmental Studies	5	0	0	4
Core	15BCC008	Corporate Accounting II	2	3	0	4
Core	15BCC009	Resource Management Techniques	2	3	0	4
Core	15BCC010	Company Law	5	0	0	4
DSE	15BCC104	Discipline Specific Elective -IV	5	0	0	4
SEC	15NSS255	Skill Enhancement Elective - II	3	0	0	2
GE	15BCC152	Generic Elective -II	2	0	0	2
<b>Total</b>			<b>24</b>	<b>6</b>	<b>0</b>	<b>24</b>

#### SEM V

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15BCC011	Cost Accounting	2	3	0	4
Core	15BCC015	Practical Auditing	5	0	0	4
Core	15BCC013	Income Tax, Law and Practice –I	2	3	0	4
DSE	15BCC105	Discipline Specific Elective – V	5	0	0	4
DSE	15BCC106	Discipline Specific Elective – VI	2	3	0	4
GE	15BCC153	Generic Elective - III	5	0	0	4
<b>Total</b>			<b>21</b>	<b>9</b>	<b>0</b>	<b>24</b>

#### SEM VI

Category	Code No.	Course	Hours/Week			Credits
			Lecture L	Tutorial T	Practical P	
Core	15BCC014	Management Accounting	2	3	0	4
Core	15BCC015	Income Tax, Law and Practice – II	2	3	0	4
Core	15BCC016	Research Project Work	0	0	5	3
DSE	15BCC107	Discipline Specific Elective – VII	5	0	0	4

DSE	15BCC108	Discipline Specific Elective - VIII	5	0	0	4
GE	15BCC154	Generic Elective - IV	5	0	0	4
		<b>Total</b>	<b>19</b>	<b>6</b>	<b>5</b>	<b>23</b>

**List of Discipline Specific Elective Courses**

			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	15BCC101	Introduction to Information Technology	6	0	0	4
2.	15BCC102	Business Application Software	6	0	0	4
3.	15BCC103	Fundamentals of Computer and Tally	5	0	0	4
4.	15BCC104	DBMS	5	0	0	4
5.	15BCC105	Software and Development with Visual Programming	5	0	0	4
6.	15BCC106	Management Information System	5	0	0	4
7.	15BCC107	Financial Management	5	0	0	4
8.	15BCC108	Marketing Management	5	0	0	4
9.	15BCC109	Office Management	5	0	0	4
10.	15BCC110	Organisational Behaviour	5	0	0	4
11.	15BCC111	Business Policy	5	0	0	4
12.	15BCC112	Human Resource Development	5	0	0	4
13.	15BCC113	Security Analysis and Portfolio Management	5	0	0	4
14.	15BCC114	Corporate Finance	5	0	0	4
15.	15BCC115	Investment Management	5	0	0	4
16.	15BCC116	Business Organisation	5	0	0	4

**List of Generic Elective Courses**

			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	15BPD251	Personality Development	2	0	0	2
2.	15BCC152	Project Management	2	0	0	2
3.	15BCC153	Computer Languages in Business	5	0	0	4
4.	15BCC154	E- Commerce	5	0	0	4
5.	15BCC155	Business Information system	5	0	0	4
6.	15BCC156	Materials Management	2	0	0	2
7.	15BCC157	Production & Supply Chain Management	2	0	0	2

**List of Skill Enhancement Elective Courses**

			<b>L</b>	<b>T</b>	<b>P</b>	<b>C</b>
1.	15EVB261	Ethics and Values	3	0	0	2
2.	15NSS255	National Service Scheme IV	3	0	0	2

**List of Ability Enhancement Elective Courses**





பொருநராற்றுப்படை - மலைபடுகடாம் - குறிஞ்சிப்பாட்டு, முல்லைப்பாட்டு,  
பட்டினப்பாலை-நெடுநல்வாடை - மதுரைக்காஞ்சி.

**அலகு 3 அறஇலக்கியங்களும்காப்பியங்களும் 15**

களப்பிரர்காலம் விளக்கம் - நீதி இலக்கியத்தின் சமூகத் தேவை -  
பதினெண்கீழ்க்கணக்கு நூல்கள் அறிமுகம் - திருக்குறள்,நாலடியார்.

காப்பியங்கள்-ஐம்பெருங்காப்பியங்கள்மற்றும்ஐஞ்சிறுங்காப்பியங்கள்அறிமுகம்-  
காப்பியஇலக்கணம் - சிலப்பதிகாரம்-மணிமேகலை - சீவகசிந்தாமணி - வளையாபதி -  
குண்டலகேசி.

**அலகு 4 பக்திஇலக்கியங்களும்சிற்றிலக்கியங்களும் 15**

தமிழகப்பக்திஇயக்கங்கள் - பக்திஇலக்கியங்கள் - சைவஇலக்கியம்  
நாயன்மார்கள்அறுபத்துமூவர் - சமயக்குரவர்நால்வர் - வைணவஇலக்கியம்  
பன்னிருஆழ்வார்கள் - முதல்மூன்றுஆழ்வார்கள்.

சிற்றிலக்கியக்காலம் - சிற்றிலக்கியங்கள் - வகைகள் - பரணி - கலிங்கத்துப்பரணி -  
குறவஞ்சி - குற்றாலக்குறவஞ்சி - பிள்ளைத்தமிழ் - மீனாட்சியம்மைப்பிள்ளைத்தமிழ் -  
தூது - தமிழ்விடுதூது - கலம்பகம் - நந்திக்கலம்பகம் - பள்ளு - முக்கூடற்பள்ளு.

**அலகு 5 இக்காலஇலக்கியங்கள் 15**

நவீனகாலம் - நவீனஇலக்கியம் - உள்ளடக்கம் - புதுக்கவிதை -  
தோற்றமும்வளர்ச்சியும்- நாவல் - முதல்மூன்றுநாவல்கள் - நாவலின்வகைகள் -

பொழுதுபோக்குநாவல்கள் - வரலாற்றுநாவல்கள் - சமூகநாவல்கள் - இக்காலநாவல்கள் -  
மொழிபெயர்ப்புநாவல்கள் - சிறுகதை-வகைகளும்வளர்ச்சியும்- நாடகம்-  
காலந்தோறும்நாடகங்கள் - புராணஇதிகாசநாடகங்கள் - சமூகநாடகங்கள் -  
வரலாற்றுநாடகங்கள்- மொழிபெயர்ப்புநாடகங்கள் -நகைச்சுவைநாடகங்கள்.

மொத்தம்: 75 மணிநேரம்

பார்வைநூல்கள்:

1. அகத்தியலிங்கம். ச., “திராவிடமொழிகள்தொகுதி1” ,மணிவாசகர்பதிப்பகம்,  
முதற்பதிப்பு, 1978.
2. சக்திவேல். ச., “தமிழ்மொழிவரலாறு”, மணிவாசகர்பதிப்பகம், முதற்பதிப்பு 1998.
3. பூவண்ணன், “தமிழ்இலக்கியவரலாறு”, சைவசித்தாந்தநூற்பதிப்புக்கழகம்,  
முதற்பதிப்பு, 1998.
4. வரதராசன். மு., ”இலக்கியவரலாறு”,சாகித்யஅகாதெமி, ஒன்பதாம்பதிப்பு, 1994.
5. விமலானந்தம். மது.ச., “இலக்கியவரலாறு”, பாரிநிலையம், மறுபதிப்பு, 2008.

15LHN001

HINDI I

6004

**Course Objective:** To train the students in the use of Karyalayin Basha.To enable the students to develop the communication skill in Hindi language.

**UNIT I GADYA AUR KARYALAYIN BASHA 15**

Mamata, -Yogyatha evam vyavasay kaa Chunaav Paribashik shabdavalil prashasanik vakyansh,padanam,

**UNIT II GADYA AUR SARKARI PATRA 15**

Rajneethi kaa Bhantwara, , Samanya sarkari patra,gyapan,karyalay gyapan

**UNIT III GADYA AUR SARKARI PATRA 15**

Computer nayi krantee kee dastak, , Karyalay aadesh, Ardha sarkari patra  
paripatra, Adhisoochana

**UNIT IV GADYA AUR SAMANYA PATRA 15**

Raspriya, Samanya patra- chutti patra, sampadak ke naam patra, shikayati patra,  
pustak vikretha ke naam patra

**UNIT V VYAVASAAYIK PATRA 15**

Bankon mein bach khaata kholne ke liye – chek buk ke liye, run lene hetu, chek buk  
gum ho jane hetu, kitaabon kaa krayadesh

**Total : 75 Hours**

**Text book:**

1. Gadya Aur Prayojanmulak Hindi ed by Dr.N.Lavanya Mayura Publishers,  
edition 2008

**15LFR001**

**FRENCH I**

**6 0 0 4**

**Course Objective:** To introduce French Language. To enable the students to understand and to acquire the basic knowledge of French Language with the elementary grammar.

**UNIT I INTRODUCTION 15**

Introduction - Alphabet – Comment prononcer, écrire et lire les mots- Base : Les prénoms  
personnel de 1<sup>er</sup>, 2<sup>ème</sup> et 3<sup>ème</sup> personnes – Conjugaisons les verbes être et avoir en forme  
affirmative, négative et interrogative

**UNIT II LEÇONS 1-3 15**

Leçons 1. Premiers mots en français,- 2. Les hommes sont difficiles,- 3 Vive la liberté-  
Réponses aux questions tirés de la leçon - Grammaire : Les adjectives masculines ou  
féminines – Les articles définis et indéfinis - Singuliers et pluriels

**UNIT III LEÇONS 4-6 15**

Leçons 4. L'heure, C'est l'heure,- 5. Elle va revoir sa Normandie,- 6. Mettez –vous d'accord  
groupe de nom - Réponses aux questions tirés de la leçon - Grammaire : A placer et accorder  
l'adjectif en groupe de nom- Préposition de lieu –A écrire les nombres et l'heure en français

**UNIT IV LEÇONS 7-9 15**

Leçons 7. Trois visages de l'aventure,- 8. A moi, Auvergne,- 9. Recit de voyage - Réponses aux

questions tirés de la leçon - Grammaire : Adjectif possessif – Les Phrases au Présent de l'indicatif - Les phrases avec les verbes pronominaux au présent

**UNIT V COMPOSITION 15**

A écrire une lettre à un ami l'invitant à une célébration différente ex : mariage – A faire le dialogue - A lire le passage et répondre aux questions

**Total : 75 Hours**

**Text book:**

1. Jacky Girarder & Jean Marie Gridlig, « Méthode de Français Panorama », Clé Internationale , Goyal Publication, New Delhi., Edition 2004

**References:**

1. Dondo Mathurin, “Modern French Course”, Oxford University Press., New Delhi., Edition 1997.
2. Nitya Vijayakumar, “Get Ready French Grammar – Elementary”, Goyal Publications, New Delhi., Edition 2010.

**15LEN001**

**ENGLISH - I**

**6 0 0 4**

**Course Objective:** To enable the students to develop their communication skills effectively. To make students familiar with the English Language. To enrich vocabulary in English. To develop communicative competent.

**UNIT I DETAILED POEMS I 15**

1. On His Blindness - John Milton
2. The Village Schoolmaster - Oliver Goldsmith
3. The Daffodils - William Wordsworth

**UNIT II DETAILED POEMS II 15**

1. Night and Death - Joseph Blanco White
2. The Ballad of Father Gilligan - W.B. Yeats

**UNIT III PROSE 15**

1. Martin Luther King Jr. - Coretta s King
2. Albert Schweitzer - Norman Wymar
3. Stanley Finds Livingstone - Lawrence Wilson
4. Srinivasa Ramanujan - C.P. Snow

5. My Days - R.K. Narayan  
**UNIT IV      GRAMMAR      15**

1. Articles
2. Prepositions
3. Tenses
4. Wh - Questions
5. Synonyms and Antonyms
6. One Word Substitution

**UNIT V      COMPOSITION      15**

1. Reading Comprehension
2. Filling up Forms
3. Railway Reservation/ Cancellation Forms
4. Bank-Chalan
5. Convocation Form
6. Money Order Form

**Total : 75 Hours**

**Text book:**

1. Mahadevan, Usha. Empower with English, Sun Beams - 1. Emerald Pub: Chennai. 2012. Print.

**15BCF001 /15BCC001      FINANCIAL ACCOUNTING- I      2 4 0 4**

**Course objective:** To give an insight into the basics of Accounting Concepts and Principles to Prepare to Students to have the Foot Hold in Accounts.

**UNIT I      INTRODUCTION TO ACCOUNTING      15**

Meaning and definition of accounting- functions of accounting – limitations of accounting – accounting concepts and conventions systems of accounting – single entry system – double entry system – subsidiary books including cash book – trial balance – rectification of errors.

**UNIT II      PREPARATION OF FINAL ACCOUNTS      15**



1. T.S.Reddy & A.Murthy, “Financial Accounting”, Margham Publications, Sixth Revision Edition, 2011.
2. P.C. Tulsian, “ Financial Accounting”, Tata MC Graw Hill Ltd, 2003.

**References:**

1. Assish K. Bhattacharyya, “Financial Accounting”, Prentice of hall of India, 2002.
2. N. Vinayagam and B. Charumaki, “Financial Accounting”, S.Chand & Company Ltd., 2002, Reprint – 2008.

**15BCF002/15BCC002**

**MANAGERIAL ECONOMICS**

**6 0 0 4**

**Course objective:** To understand and appreciate the basic Micro and Macroeconomics and their application to the business.

**UNIT I INTRODUCTION TO MANAGERIAL ECONOMICS 15**

Managerial economics – Definition, Nature and scope – Decision Making – Risk and Uncertainty – Concept of Efficiency.

**UNIT II LAWS OF DEMAND AND SUPPLY 15**

Demand – Law of Demand – Elasticity of Demand – Law of Supply – Demand Forecasting – Consumer durable and Capital Goods – Consumer Surplus.

**UNIT III CLASSIFICATION OF COST AND THEORIES OF PROFIT 15**

Cost Classification - Short Run and Long Run, Cost Function, Theories of profit – Profit Maximization – Break-Even Analysis.

**UNIT IV LAW OF DIMINISHING RETURNS AND ECONOMICS OF SCALE**

**15**

Production Function – Law of Variable Proportions – Law of Returns to Scale – Law of Diminishing Returns – Economics of Scale.

**UNIT V TYPES OF MARKETS AND PRICING 15**

Price and Output Determination – Under Perfect Competition Monopoly – Monopolistic Competition – Oligopoly – Pricing Objectives and Methods

**Course Outcomes:**

- I. To learn basic concepts economics.

- II. To study the Law of demand and supply.
- III. To get information about cost and profit theory.
- IV. To understand the Law of Diminishing Returns.
- V. To gains knowledge about types of pricing.

**Total: 75 Hrs**

**Text books:**

1. S.Shankaran, “ Managerial Economics”, Margham Economics, Chennai,2008.
2. R.Cauvery & Others – Managerial Economics. S. Chand And Company, New Delhi, 2015.

**References:**

1. S.Mukherjee, “Business And Managerial Economics in global Context”, New Central Bank Agency (P) Ltd, Kolkatta, 2009.
2. William F. Samuelson and Stephen G. Marks, “Managerial Economics”, Johny Wiley & Sons, Reprint – 2015

**15LTA002**

**தமிழிலக்கியம்**

**6 0 0 4**

**நோக்கம்:** சங்ககாலம் தொடங்கி தற்காலம் வரையிலும் தமிழில் உள்ள படைப்பிலக்கியங்களை இப்பாடம் அறிமுகம் செய்கின்றது. தமிழ் இலக்கியத்தில் தேர்ந்தெடுக்கப்பட்ட மிக முக்கியமான செய்யுட்கள், கவிதைகள், கதைகள், உரை நடை ஆகியவற்றைக் கொண்டு இப்பாடம் கட்டமைக்கப்பட்டுள்ளது. மாணாக்கரிடம் இலக்கியத் தேடலை உருவாக்குவதும், தற்சார்புடைய அறிவை மேம்படுத்துவதும் இப்பாடத்தின் நோக்கமாகும்.

**அலகு 1 செவ்வியல் இலக்கியங்கள் 15**

திருக்குறள்- அன்புடைமை, ஒழுக்கமுடைமை, பெரியாரைத்துணைக்கோடல் – மூன்று அதிகாரங்கள் முழுமையும்.

புறநானூறு-பாடல்எண்: 18, 55, 182, 183, 192 –ஐந்து பாடல்கள்.

குறுந்தொகை- பாடல்எண்: 2, 167, 27, 202, 184 - ஐந்து பாடல்கள்.

**அலகு 2 காப்பியங்கள் 15**

சிலப்பதிகாரம்- கனாத்திறம் உரைத்தக்காதை முழுவதும்.



மணிமேகலை- பவத்திறம் அறுகஎனப்பாவை நோற்றகாதை முழுவதும்.  
கம்பராமாயணம்- மந்தரைச் சூழ்ச்சிப்படலம்  
(தேர்ந்தெடுக்கப்பட்ட ஒன்பது பாடல்கள்).

- அலகு 3 கவிதையும் புதுக்கவிதையும் 15**  
பாரதிதாசனின் 'தமிழியக்கம்' -(i) நெஞ்சுபதைக்கும் நிலை - (ii)  
இருப்பதை விட இறப்பது நன்று - இரண்டுகவிதைகள்.  
ஈரோடு தமிழன்பனின், "அந்த நந்தனை எரித்த நெருப்பின் மிச்சம்"  
என்னும் தொகுதியில் இடம்பெற்றுள்ள 'விடிகிறது' என்னும் புதுக்கவிதை.
- அலகு 4 சிறுகதைகள் 15**  
தி.ஜானகிராமனின் 'சக்திவைத்தியம்'  
கி.ராஜநாராயணனின் 'கதவு' - இரண்டுகதைகள்
- அலகு 5 உரைநடை 15**  
வைரமுத்து எழுதிய 'சிற்பியே உன்னைச் செதுக்குகிறேன்' முழுவதும்

மொத்தம்: 75 மணிநேரம்

**பாடநூல்கள்:**

1. இரவிச்சந்திரன். சு.(ப.ஆ), "செய்யுள்திரட்டு", வேல்ஸ்பல்கலைக்கழகம், முதற்பதிப்பு, 2008.
2. வைரமுத்து. இரா., "சிற்பியே உன்னைச் செதுக்குகிறேன்", திருமகள்நிலையம், பதினேழாம் பதிப்பு, 2007.

**பார்வைநூல்கள்:**

1. பாலச்சந்திரன்.சு., "இலக்கியத்திறனாய்வு", நியூசெஞ்சுரிபுக்ஹவுஸ், பத்தாம் பதிப்பு, 2007.
2. மாதையன்.பெ., "தமிழ்ச்செவ்வியல்படைப்புகள்", நியூசெஞ்சுரிபுக்ஹவுஸ், முதல்பதிப்பு, 2009.
3. வரதராசன்.மு., "குறள்காட்டும் காதலர்", பாரிநிலையம், மறுபதிப்பு, 2005.



**UNIT I      LEÇONS 10 – 11      15**

Leçons : 10. Les affaires marchent,- 11. Un après midi à problèmes- Réponses aux questions tirés de la leçon - Grammaire : Présent progressif, passé récent ou future proche - Complément d'objet directe - Complément d'objet indirecte.

**UNIT II      LEÇONS 12 – 13      15**

Leçons : 12. Tout est bien qui fini bien,- 13. Aux armes citoyens – Réponses aux questions tirés de la leçon - Grammaire : Les pronoms « en ou y » rapporter des paroles - Les pronoms relatifs que, qui, ou où ,

**UNIT III      LEÇONS 14 – 15      15**

Leçons 14. Qui ne risqué rien n'a rien,- 15. La fortune sourit aux audacieux – Réponses aux questions tirés de la leçon - Grammaire : Comparaison – Les phrases au passé composé

**UNIT IV      LEÇONS 16 – 18      15**

Leçons16 La publicite et nos reves 17 La france le monde 18 Campagne publicitaire Réponses aux questions tirés de la leçon - Grammaire :- Les phrases à l' Imparfait - Les phrases au Future

**UNIT V      COMPOSITION      15**

A écrire une lettre de regret// refus à un ami concernant l'invitation d'une célébration reçue- A écrire un essaie sur un sujet générale - A lire le passage et répondre aux questions

**Total: 75 Hours**

**Text book :**

1. Jacky Girarder & Jean Marie Gridlig, « Méthode De Français Panorama », Clé Internationale , Goyal Publication, New Delhi., Edition 2004

**References:**

1. DONDO Mathurin, “ Modern French Course”, Oxford University Press, New Delhi., Edition 1997
2. Paul Chinnappane “ Grammaire Française Facile” , Saraswathi House Pvt Ltd, New Delhi, Edition 2010.







**UNIT II THEORIES OF FOREIGN TRADE 15**

Theories of Foreign Trade, Absolute, Comparative and Equal Cost Differences (Adam Smith, Ricardo, Haberler's Heckscher and Ohlin Theories only) .

**UNIT III BALANCE OF PAYMENT AND BALANCE OF TRADE 15**

Balance of Trade, Balance of Payment – Concepts – Balance of Payment, Causes of Disequilibrium – Fixed and Floating Exchange Rates.

**UNIT IV INTERNATIONAL MONETARY SYSTEM 15**

Market, International Monetary System – International Liquidity – IBRD – Money.

**UNIT V WTO AND INDIA 15**

WTO and Its Implication with special Reference to India. Trips & Trims.

**Course outcomes:**

- I. To study the International trade.
- II. Achieved clear picture about foreign trade.
- III. Gain information about balance of payment and balance of receipts.
- IV. Result in gaining information about International monetary system.
- V. India's role in WTO.

**Total: 75 Hours**

**Text books:**

1. Dr.s. Sankaran, "International Economics", Margham Publications, 2015.
2. Peter B. Kenen, "International Economics", Cambridge university Press, Low Price edition, 1996.

**References:**

1. Robert.J, " International Economics", Thomson, 2008.
2. Dominick Salvatore,Ph.D, "International Economics", Tata Mc Graw – Hill Publishing Company Limited, 2005.

**Course objective:** To Impact Company Accounts to understand and appreciate the Provisions of the companies act 1956. To give them an exposure to calculate the value of Goodwill and shares.

**UNIT I      ISSUE OF SHARES AND DEBENTURES      15**

Issue of shares and debentures – various kinds of issues – forfeiture – re-issue – underwriting of shares and debentures.

**UNIT II      REDEMPTION OF PREFERENCE SHARES AND DEBENTURES      15**

Redemption of preference shares and debentures – purchase of business – profits prior to incorporation – treatment of profit or loss prior to incorporation.

**UNIT III      COMPANY FINAL ACCOUNTS      15**

Preparation of company final accounts – company balance sheet preparation – computation of managerial remuneration.

**UNIT IV      VALUATION OF GOODWILL AND SHARES      15**

Valuation of good will and shares – factors affecting value of goodwill – methods of valuation of shares – computation of valuation of good will and shares.

**UNIT V      INTERNAL RECONSTRUCTION      15**

Alteration of share capital – internal reconstruction and reduction of capital – different kinds of alteration of share capital – procedure for alteration reducing share capital – accounting entries for alteration and reduction of share capital.

**Course Outcomes:**

- I.** Gain knowledge about basic concepts of shares and debentures and issues.
- II.** Students can know how to redeem preference shares and debentures.
- III.** Student can gain information about goodwill and its valuation.
- IV.** How to prepare final account as per company Act 1956.
- V.** Students can know the internal reconstruction of companies.

**Total: 75 Hours**

**Text book:**

1. T.S. Reddy & Murthy, “Corporate Finance”, Margham Publications, Reprint, 2013.

**References:**

1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.



2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel books, First edition, 2008.
3. Dr. Naseen Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

**15BCF006/15BCC006**

**BUSINESS STATISTICS**

**2 3 0 4**

**Course objective:** To impart the basis in Statistics to help students acquire new skills on the application of statistical tools and techniques in Business decision-making.

**UNIT I INTRODUCTION TO STATISTICS 15**

Introduction to statistics -scope of statistics – limitations of statistics – diagrammatic and graphical representation.

**UNIT II MEASURES OF AVERAGE 15**

Measure of location – mean – median – mode – geometric mean – harmonic mean – measures of dispersion – quartile deviation – mean deviation – standard deviation.

**UNIT III MEASURES OF CORRELATION AND REGISTRATION 15**

Correlation – scatter diagram – types of correlation – regression – method of least squares– simple problems.

**UNIT IV BASIC THEORIES OF PROBABILITY 15**

Introduction to probability – different approaches of probability – addition theorem – multiplication theorem – conditional probability – Bayes’ theorem.

**UNIT V TREND ANALYSIS 15**

Time-series analysis – components –trends moving averages – seasonal variation – cyclical variation – irregular variation – index number : introduction – construction of index numbers – laspeyre’s method – Paasche’s method – Fischer’s and Kelly’s methods – chain index.

**Total Hours : 75**

**Course Outcomes:**

- I. Result in understanding of scope of statistics and its concepts.
- II. To gain knowledge about averages.
- III. To get full information about correlation and regression.
- IV. Students can get technique of probability.
- V. Will reach the technique of trend analysis.

**Text books:**

1. S.P.Gupta, "Statistical methods", Sultan Chand, 2000.
2. P.R.Vittal, 'Business statistics and operation', Margham publications, 2<sup>nd</sup> Edition, 2010.

**References:**

1. B\_Basinab, "Elements of probability and statistics", A.P-Tmh, 1993.
2. Dr. S. P. Rajagopalan, "Business Statistics", Windom Publishing Private Ltd, 2005.

**15BCF007/15BCC007****BUSINESS LAW****5 0 0 4**

**Course objective:** To acquaint students with the principles of Business law. To impart the basic Knowledge in Contract Act.

**UNIT I INTRODUCTION TO THE CONTRACT 15**

Indian contract act 1872 – definition of contract – essential elements of a valid contract – classification of contracts – offer and acceptance – consideration.

**UNIT II CAPACITY OF CONTRACT 15**

Capacity to contract – persons to be incompetent to contract – minors – persons of unsound mind – persons disqualified by any law to which they are subject – free consent – legality of object – void agreements – illegal agreements.

**UNIT III PERFORMANCE AND BREACH OF CONTRACT 15**

Performance of contract - tender – quasi contract, discharge of contract – remedies for breach of contract.





1. Dr. S. Kr.Paul & Chandri Paul, “Corporate Finance”, New Central Book Agency (p) Ltd, 2009.
2. K. K. Varma, “Corporate Accounting”, Published by Anurag Jain for Excel books, First edition, 2008.
3. Dr. Naseen Ahmed, “Corporate Accounting”, Atlantic Publication, First Edition, 2007.

**15BCF009/15BCC009      RESOURCE MANAGEMENT TECHNIQUES      2 3 0 4**

**Course objective:** To impart selected statistical tools and techniques for an effective resource management

**UNIT I      INTRODUCTION TO OPERATION RESEARCH      15**

Introduction to or – scope of OR in Business – Linear Programming problems – Formulation – Graphical method of solution .

**UNIT II      LINEAR PROGRAMMING PROBLEMS      15**

Linear programming problems – Simplex method

**UNIT III      TRANSPORTATION PROBLEMS AND ASSIGNMENT PROBLEMS      15**

Transportation problems – Assignment Problem

**UNIT IV      NETWORK ANALYSIS      15**

Network Analysis : Introduction – Basic Terminologies – Critical Path Method – PERT – Float analysis

**UNIT V      SEQUENCING AND GAME THEORY      15**

Sequencing Problems : Solution using Johnson’s Algorithm – method. Game Theory : Introduction – Two person Zero Sum Games Mixed Strategies.

**Total: 75 Hours**

**Course Outcomes:**

- I. Students can know what is OR.
- II. To know Linear programming.
- III. Students can gain transportation and assignment problem.
- IV. Net work analysis can also be captured by students.
- V. Students learn sequencing and Gam theory.

**Text books:**

1. Resource management techniques by .Sundarasan, K.S. Ganapathy , Subramaniam, K. Ganesan – A.R. Publications – 2000.
2. Operations Research by S.D. Sharma – S. Chand & Co – 2000

**References:**

1. Operations research by Hamdy Taha – Mcmillan Publishing company – New York – 1995
2. Operations research by S.D. Sharma – S. Chand & Co – 2001.

**15BC010/15BCC010****COMPANY LAW****5 0 0 4**

**Course objective:** To make students aware of the provisions of the companies Act, 1956 which would help item to float a company and to manage the affairs of the company effectively.

**UNIT I INTRODUCTION 15**

Nature and Definition of Joint Stock Company – Kinds of Companies – Formation of Company – Mode of Incorporating a Company – Condition to be Complied with the Registrar for Incorporation – Promoter – Legal Status of a Promotor – Duties of the Promoter – Remuneration of a Promoter.

**UNIT II ESSENTIAL DOCUMENTS OF A COMPANY 15**

Memorandum of Association – Contents and Alteration doctrine of Ultravires – Articles of Association – Contents and Alteration – Difference Between Articles and Memorandum of Association – Doctrine of Indoor Management Prospectus – Contents of Prospectus – Statement in Lien of Prospectus – Statement in Prospectus and Remedies.

**UNIT III COMPANY MANAGEMENT 15**

Share Capital – shares – Kinds of Shares – Voting Rights – Borrowing Powers of Companies – Company Management – Legal Position – Appointment, Removal, Rights, Duties and Power of Directors.

**UNIT IV MEETINGS AND RESOLUTIONS 15**

Company Meetings – Classification of Meeting – Statutory Meeting – Annual General Meeting – Extra - Ordinary General Meeting – Resolutions – Kinds of Resolutions.

**UNIT V WINDING UP OF A COMPANY 15**

Winding Up of Company – Meaning – Modes of Winding up – Winding up By the Court – Voluntary Winding up – Types of Voluntary Winding up- Procedure – Duties of the Liquidator.

**Total: 75 Hours**

**Course Outcomes:**

- I. Students can learn various provisions and sections of the companies Act 1956.
- II. Student can get full knowledge about the various documents to be filed to start a new company.
- III. To study the company management.
- IV. Student can learn about the secretarial practice.
- V. Students will understand the various procedures of winding up of companies.

**Text book:**

1. N.D.Kapoor , “Company Law”,Taxmann Publications Pvt. Limited.,2008

**References:**

1. M.C.Shukla & S.G.Gulshan, “Principles Of Company Law”, Institute of Cost and Works Accountants of India, 1983.

2. Avtar Singh, "Company Law", Eastern Book Company, 2005.

**15BCF011/15BCC011**

**COST ACCOUNTING**

**2 3 0 4**

**Course Objective:** To familiarize students with the basic concepts of cost and various methods and techniques of costing.

**UNIT I INTRODUCTION TO COST ACCOUNTING 15**

Cost accounting – Definition – Scope and Objectives of Cost Accounting – Cost Accounting Vs Financial Accounting – Advantages and Limitations of Cost Accounting – Installation of Cost Accounting System – Classification of Cost – Cost Centers and Profit Centers – Methods of Costing – Techniques of Types of Costing.

**UNIT II PREPARATION OF COST SHEET 15**

Cost Sheet – Tenders And Quotation – Reconciliation of Cost and Financial Accounts

**UNIT III MATERIAL CONTROL AND PRICING METHODS 15**

Material control – Meaning – Objectives – Essential – Advantages – Purchase control – Centralized Vs Decentralized purchasing – Advantages and Dis-advantages – Purchase procedure – Store Keeping and Stock control and inventory control – Meaning and importance – Duties And Responsibilities of Store Keeper – Centralized and Decentralized stores - Classification and codification of Materials – Stores Records – VED analysis – pricing of material issues FIFO, LIFO, HIFO, Market price, Base stock and Standard price Method.

**UNIT IV REMUNERATION AND INCENTIVES 15**

Labour Cost – Computation and Control – Labour Turnover – Time Keeping – Remuneration and Incentives – Time Rates System – Price Rate System – Premium and Bonus Plans – Treatment of Ideal Times an Overtime.

**UNIT V OVERHEAD COST 15**

Over Head Cost – Meaning And Definition - Importance of Over Head Cost – Classification of Over Head Cost – Allocation, Apportionment and Absorption and of Over Head Cost – Primary And Secondary Distribution – Classification Machine Hour Rate.

**Total: 75 Hours**

**Course Outcomes:**

- I. Students can get knowledge about various concepts of cost, costing, cost accounting.





**UNIT IV      VOUCHING****15**

Vouching – Meaning – Importance – Voucher – Vouching of Cash Books – Vouching of Credit Purchase and Credit Sales – Verification and Valuation of Assets – Meaning – Importance – Verification and Valuation of Different Kinds of Assets And Liabilities.

**UNIT V      EDP AUDIT****15**

EDP Audit – Impact of Computerization on Audit Approach – Principles of EDP Audit - Advantages and Limitations of EDP Audit – Different Approaches to EDP Audit – Areas Where Computer can be used – Design and Procedural Aspects of EDP System – Auditor and EDP Control – Computer – Assisted Audit Techniques.

**Course Outcomes:**

- I. Students can understand the qualification, function duties and liabilities of an auditor.
- II. Audit planning by students.
- III. Students can gain information about the internal control.
- IV. Students can catch the vouching concept.
- V. To understand the EDP Audit.

**Total: 75 Hours****Text books:**

1. Dinkar Pargare, “Principles and Practice of Auditing”, Sultan and Chand, New Delhi, 2008
2. Dr.V.Radha, “ Practical Auditing”, Prasanna Publication, Triplicane, 2007.

**References:**

1. S. Vengadamani, “Practical Auditing”, Margham Publication, 2009.
2. B. N. Tandon, S. Sudharsanam & S. Sundhara Babu, “A Hand Book of Practical Auditing”, S. Chand Limited, 2006.

**Course Objective:** To introduce students to the basic concepts in Income-Tax. To help them to apply the provisions and complete incomes under various heads.

**UNIT I INTRODUCTION TO INCOME TAX 15**

Meaning of Income – Canons of Taxation and Income Tax values Act – Important definition Under Income Tax. Act – Residential status – Incidence of Tax of an Individual – Income exempted from tax.

**UNIT II HEADS OF INCOME – INCOME FROM SALARY 15**

Income From Salary – Allowance perquisites And Their Valuations – Profit in Lien of Salary – Deductions of Salary – Other Related Provisions – Gratuity – Pension – Communication of Pension – Provident Fund and Rebate.

**UNIT III INCOME FROM HOUSE PROPERTY 15**

Income From House Property – Annual Income – Reduction From Annual Income – Computation of Income From House Property Under Different Circumstances.

**UNIT IV INCOME FROM BUSINESS OR PROFESSION 15**

Income From Business or Profession – Allowable And Not Allowable Expenses – General Deductions – Computation of Taxable Income From Business or Profession.

**UNIT V PROVISIONS RELATING TO DEPRECIATION 15**

Depreciation – Meaning – Bases – Rates – Block of Assets – Unabsorbed – Depreciation – Provisions Relating To Depreciation.

**Total: 75 Hours**

**Course Outcomes:**

- I. To know about the provisions of the Income Tax Act of 1961.
- II. Students can get knowledge about heads of income very particular about salary income.
- III. To learn about capital gain.
- IV. Students can learn about house property income.
- V. Students will get provisions of Income Tax Act for depreciation.

**Text books:**

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.
2. T.S. Reddy & Y. Hari Prasad Reddy, “Income Tax Law And Practice” Margham Publications,2008.

**References:**

1. Dr Vinod K. Singhanian, “Income Tax Law And Practice”, Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, “Taxation Law and Practices”, Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

**15BCF014/15BCC014**

**MANAGEMENT ACCOUNTING**

**2 3 0 4**

**Course objective:** To introduce students to the various tools and techniques of management Accounting. To enlighten students on Financial Statement Analysis with the emphasis on the preparation of fund flow and cash flow statement.

**UNIT I INTRODUCTION TO MANAGEMENT ACCOUNTING 15**

Management Accounting – Meaning – Scope – Objectives – Importance – Limitations – Function – Management Accounting Vs Financial Accounting – Management Accounting Vs Cost Accounting.

**UNIT II FINANCIAL STATEMENT ANALYSIS – RATIOS 15**

Financial statement Analysis – Meaning-process of Financial Statement Analysis And Interpretation – Types Of Analysis – techniques Of tools of financial statement analysis – Ratio analysis – Meaning of Ratio – Advantage-classification of Ratios – Profitability Ratios – Turnover or Activity Ratio – Solvency or Financial Ratios – Computation Of Ratio.

**UNIT III FUND FLOW & CASH FLOW STATEMENT 15**

Funds flow statement – Concepts of Funds – Importance or used of Funds Flow Statement – Working capital Statement or schedule Of Changes In Working Capital – Preparation of Funds Flow Statement – Cash Flow Statement – Advantages And Limitations – Preparation of Cash Flow Statement.

**UNIT IV BUDGETING AND BUDGETARY CONTROL 15**

Budgeting and Budgetary Control – Meaning And Definition – Objectives of Budgetary Control – Advantages and Limitations – Essential Of Successful Budgetary Control – Preparation of Budgets – Sales Budget – Production Budget – Materials Budget – Cash Budget – Flexible Budget.

#### **UNIT V MARGINAL COSTING**

**15**

Marginal Costing definition of marginal cost and marginal costing – Salient Features of Marginal Costing – Advantages and Limitations of Marginal Costing – Managerial Costing and Absorption Costing and Absorption Costing – Cost volume profit analysis – Contribution - Break Even Analysis Significance Of Margin Of Safety – Application of Managerial Costing ( Simple Problems only).

#### **Course Outcomes:**

- I.** To know about the provisions of the Income Tax Act of 1961.
- II.** Students can get knowledge about heads of income very particular about salary income.
- III.** To learn about capital gain.
- IV.** Students can learn about house property income.
- V.** Students will get provisions of Income Tax Act for depreciation.

**Total: 75 Hours**

#### **Text books:**

1. M Y Khan, PK Jain, “Management Accounting”, Tata Mc Graw hill, Fourth Edition, 2003.
2. I.M. Pandey, “Management Accounting”, Vikas Publishing, third Edition, 2006.

#### **References:**

1. A.R. Ramanathan, N.L. Hingorani, T.S. Grewal, “ Management Accounting”, Sultan Chand & sons, 5<sup>th</sup> Edition. 2003.
2. T.S.reddy & Dr. Y. Hariprasad reddy, “Management Accounting”, Margham Publications, Fifth revised Edtion, 2014.

**Course Objective:** To make the students competent to compute the total income and tax liability of individual assesses and firms. To give them the necessary expertise to file return of income tax and to take up job in filing of tax.

**UNIT I INCOME FROM CAPITAL GAINS 15**

Capital assets meaning, types cost inflation index, transfer types, transfer not regarded as transfer, Cost of acquisition of various assets, deductions from capital gains. Exemptions u/s 54. Computation of taxable capital gains (including problems)

**UNIT II INCOME FROM OTHER SOURCES 15**

Interest on securities, Bond washing transactions, Dividends on shares, casual income, family person, Gifts received and other general incomes including deductions, Deemed income.

**UNIT III SET-OFF AND CARRY FORWARD OF LOSSES 15**

Deductions from gross total income and rebates, clubbing and aggregation of incomes, Set off and carry forward of losses.

**UNIT IV ASSESSMENT OF INDIVIDUAL ASSESSEES 15**

Computation of total income and tax liability of individual assesses, (including problems). Assessments procedure, Filing of returns, Self – assessment, Regular assessment, Best judgment assessment, Income tax authorities .

**UNIT V ASSESSMENT OF FIRMS 15**

Assessment of firms – Introduction – Assessed for the firm – Book proof – Remunerations rules to partner – Deduction u/s 80 – calculation of income of the firm.

**Total: 75 Hours**

**Course Outcomes:**

- I. To learn income from capital gain.
- II. To capture income from other sources.
- III. Knowledge about set of carry forward losses.
- IV. Able to assess the individual assets.
- V. Can study the assessment of firms.

**Text books:**

1. V.B. Gaur & Narang , “Income Tax Law And Practice”, Kalayani Publishers,2001.

2. T.S. Reddy & Y. Hari Prasad Reddy, "Income Tax Law And Practice" Margham Publications,2008.

**References:**

1. Dr Vinod K. Singhanian, "Income Tax Law And Practice", Taxmann Publications Pvt. Limited, 2005.
2. V. Balachandran, S. Thothdri, "Taxation Law and Practices", Published by Asoke K. Ghosh, PHI Learning Private Limited, Volume 1, 2003.

## **SYLLABUS**

### **DISCIPLINE SPECIFIC ELECTIVE COURSES**

**15BCC101      INTRODUCTION TO INFORMATION TECHNOLOGY      6 0 0 4**

**Course objective:** This course deals with the application of computers and telecommunications equipment to store, retrieve, transmit and manipulate data often in the context of a business or other enterprise.

**Subject Description:** To enable the students to have thorough knowledge of computer hardware, software, its components and operating system. **Goals:** To provide basic conceptual knowledge about the computer systems and information technology **Objectives:** After the successful completion of the course the students should have thorough knowledge about concepts and principles of information technology.

**Unit - I Hardware and Software :** **15**

computer systems, importance of computers in business, data and information, data processing, data storage and data retrieval capabilities, computer applications in various areas of business, computer related jobs in business.

**Unit - II Types of computer systems** **15**

Micro, mini, mainframe and super computers. Analog, digital and Hybrid computers, business and Scientific computer systems, First, second, third and fourth generation computers, Laptop or notebook computers , data processing systems- batch, online and Real time system. Time sharing , multiprogramming and multiprocessing systems. Networkings: Local and wide area networks.

**Unit - III Components of computers input ,output and storage devices, software:** **15**

system software and Application software; Programming language-machine language- assembly language, higher level languages. Flowchart and programme flow charts. Steps in developing a computer programme.

**Unit - IV Operating systems: 15**

Dos, windows, UNIX, windows NT, windows98 - E.Commerce. InternetExtranet- E.mail and its uses- world wide websites-mobile computers.

**Unit -V System analysis and design, computer based information system: 15**

Transaction processing office Automation-management information system-decision support systems-expert system

**BOOKS FOR REFERENCE**

1. Computer and common sense-Roger Hunt and John Shellery
2. Using Micro Computers- Brightman and Dimsdale
3. P.c.Software made simple-R.K.Taxali
4. Introduction to computers-Alexis Leon and Mathews Leon
5. Information technology for management-Henry c.Lucas

**Course Outcomes:**

- I.** To enable students for understanding the importance of computers in business and other areas.
- II.** To understand about the various types of computer system and networking.
- III.** To enable students understand about the input, output and storage devices, types of softwares and different types of programming languages.
- IV.** To understand the different types of operating systems.
- V.** To develop an idea about management information systems, decision support systems and expert systems in the organization.

**Total: 75 hours**

**Text book :**

Introduction to Information Technology, ITL Education Solutions Ltd., Pearson Education chapters ; 1,2,3,4,7,8,9,10,14,15,16,17



**15BCC201**

**BUSINESS APPLICATION SOFTWARE .**

**5004**

**INTRODUCTION UNIT - I**

**15**

Introduction to software's 2. Application software 3. Systems software 4. Operating System.

**MS WORD - UNIT – II**

**15**

Text Manipulations. Usage of Numbering, Bullets, Footer and Headers, Usage of Spell check, 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 - UNIT – III.**

**15**

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

**MS-POWER POINT - UNIT – IV**

**15**

Inserting Clip arts and Pictures , Frame movements of the above,. Insertion of new slides,. Preparation of Organization Charts 25. Presentation using Wizards, Usage of design templates.

**INTERNET - UNIT – V**

**15**

Introduction to Internet,. WWW , E-Mail

**Total: 75 hours**

**Course Outcomes:**

- It gives an ability to understand different types of software used in computer and operating systems.
- To understand overall view of Microsoft word which includes text editing, text formatting, picture insertion, alignment, mail merging etc.
- To understand overall view of Microsoft excel which includes cell editing, usage of formulae and button function and drawing graphs etc.
- To enable students for understanding the internet concepts, world wide web [WWW] and E-Mail.

**BOOKS FOR REFERENCE**

- 1) A first Course in Computers, Sanjay Saxena, Vikas Publishing House Pvt. Ltd.,.
- 2) Microsoft Office in Easy steps, Stephen Copestake, Comdex Computer Publishing.
- 3) Teach yourself, MS Office for Windows, Corey Sandler, Tom Bedgelt,

Jan Weingarten, BPB Publication.

**15PBCC31                      FUNDAMENTALS OF COMPUTER AND TALLY                      2034**

UNIT – I	15
Introduction to Computers – Classification of Digital Computer Systems – Anatomy of a Digital Computer – Memory Units – Input Devices – Output Devices – Auxiliary Storage Devices.	
UNIT-II	15
Computer Software – Programming Languages – Operating Systems – Computer Networks – Internet – Electronic Mail.	
UNIT-III	15
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	15
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	15
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.	

**Total: 75 hours**

Course Outcome:

- To understand an overall view of digital computer systems and its classification, memory unit, I/P devices, output devices etc.
- Ability to develop the knowledge on programming languages operating systems and networking.
- To understand tally software, how to create bank Reconstruction statements etc.
- To understand Inventory information, Inventory vouchers, stock items bill of materials etc.
- To understand about statutory and taxation, value added tax[VAT], service tax, open database connectivity[ODBC] etc.
- **BOOKS FOR REFERENCE**
- 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.

### **Practical-III - 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 15 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 Statement.
- 
5. DOS: 1. Internal Commands.
  2. External Commands.
  3. Batch File Creation.
  4. Configuration system file.

### **15BCC401 DATA BASE MANAGEMENT SYSTEM**

**5 0 0 4**

**Course objective:** This course provides students with the fundamental concepts of database design, data models and different database languages.

#### **UNIT – I Introduction :**

**15**

Database system Application – Database system Vs File systems – View of Data – Data Model – Database Languages – Database Users and 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 :**

**15**

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 – Nested 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:**

**15**

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: 15**

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

**UNIT – V Network Model: 15**

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.

**Total: 75 hours**

**Course Outcomes:**

- I.** Enables student to understand about what is a database systems? Data model, Constraints, Keys, Design issues etc.
- II.** Enables student to understand about relational model, relational algebra and SQL concepts etc.
- III.** Enables students to understand about the security modules carried out on the databases, encryption, authorization and authentication and different normal forms in relational database systems etc.
- IV.** Enables students to understand about the client/server system architecture, parallel and distributed systems etc.
- V.** Enables students to understand different network models and hierarchical models etc.

**BOOKS FOR REFERENCE**

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

### **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.

### **15BCC501 SOFTWARE DEVELOPMENT WITH VISUAL PROGRAMMING 5004**

#### **UNIT – I**

**15**

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**

**15**

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**

**15**

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**

**15**

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**

**15**

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.

**Total: 75 hours**

### Course Outcomes:

- Enable students how to create a new project in Microsoft visual basic 6.0 and various controls used for developing a project.
- Enable students to understand about statements in VB, data types, variables, numbers, strings, constants, Loop structures, functions etc.
- Enable students to understand about functions and procedures, arrays, lists, records etc.
- Enable students to understand about Exams, Control Arrays, List box, Combo box, Grid control etc.



meaning of data base – components of database DBMS – data base technology, operations data base / managerial data base – comparison of DBMS – design principles of data base – data base administration – advantages and disadvantages and disadvantages of data base.

UNIT 5 Enterprise resource planning and customer relationship management: **15**

Computer power: source and selection computer purchase – computer rental from the manufacturer – computer lease form a the party – acquisition of a used computer – computers service centers- time sharing compant – facilities management companies – ther criteria for choice computer – system selection - a small business computer – source selection

**Total: 75 hours**

### **Course Outcomes**

- I. To familiarize basics of management information system
- II. To make them understand about system and business and technical dimensions of information
- III. To develop the knowledge about system analysis and design
- IV. To create an awareness about DBMS
- V. To develop knowledge about Enterprise resource planning and customer relationship management

Text books:

1. S.shajahan, “MIS”, new age international publishers, 5<sup>th</sup>edition , 2007.
2. Kenneth . c.landon,”MIS”10<sup>th</sup> edition , 2012.

**15BCC106**

**FINANCIAL MANAGEMENT**

**2 3 0 4**

**Course objective:** To introduce the students to the vitty – gritty of financial management to understand the role of financial manager to give them an input into various concept like capital structure palnning, cost of capital, dividend policies and working capital which will be foundation if they go for management studies.

**UNIT I INTRODUCTION TO FINANCIAL MANAGEMENT**

**15**



Meaning, objectives and importance of finance – Sources of finance – Functions of financial management – Role of financial manager in financial management.

**UNIT II CAPITAL STRUCTURE 15**

Capital structures Planning – Factors affecting capital structures – Determining Debt and equity proportion – Theories of capital structures – Leverage concept.

**UNIT III COST OF CAPITAL 15**

Cost of capital – Cost of equity – Cost of preference capital – Cost of debt – Cost retained earnings – Weighted average (or) composite of capital ( WACC).

**UNIT IV DIVIDEND POLICIES 15**

Dividend policies – Factors affecting dividend payment – Company law provisions on dividend payment – Various Dividend models ( Walter’s Gordon’s – M.M. Hypothesis) .

**UNIT V WORKING CAPITAL 15**

Working capital – Components of working capital – Working Capital Operating Cycle – Factors influencing working capital – Determining (or) forecasting of working capital requirements.

**Total: 75 Hours**

**Course Outcomes:**

- I. Can learn important and functions of finance.
- II. Can gain information about capital structure.
- III. To know about cost of capital and WACC.
- IV. Students can learn dividend policy.
- V. Students able to know about working capital management.

**Text books:**

1. I.M. Pandey , “Financial Management”, Vikas Publishing House Pvt Ltd, 01-Nov-2009
2. P.c. Kulkarni, “Financial Management”, B.G. Sathyaprasad, Himalaya Publications,2004.

**Reference:**

1. Dr..V.R.Palanivelu, “Financial Management”, S.Chand Publication,2010

**15BCC108**

**MARKETING MANAGEMENT**

**5 0 0 4**

**Course objective:** to acquaint the students with the basics of marketing to make them understand the consumer behaviour and buying motives

**UNIT I INTRODUCTION 15**

Nature Scope and importance of marketing – marketing approaches – Role of marketing – Various environmental factors affecting marketing functions – concept of marketing mix – Market – meaning types of market.

**UNIT II CONSUMER BEHAVIOUR 15**

Consumer Behavior – Meaning and its importance – factors influencing Buying Behavior Buying motives.

**UNIT III PRODUCTS 15**

Products –Classifications of products – Product characteristics – new product development process – product life cycle – product positioning, Targeting, Branding and Packaging –Market segmentation – needs and basis of segmentation.

**UNIT IV PRICING 15**

Pricing – Objection of pricing, pricing policies and procedures, Factors influencing pricing decision – importance of distribution, Various kinds of marketing channels.

**UNIT V SALES FORECASTING 15**

Sales forecasting – Various methods of sales forecasting sales management – Motivation and Compensation of salesman – Personal selling – Direct selling – Sales promotion – An overview of Advertising, Publicity and public Relations.

**Total: 75 Hours**

**Course Outcomes:**

- I.** Can study the different approaches and role of marketing.
- II.** Student can experiments the consumer behaviour.
- III.** Able to analyse the product development and product life cycle.
- IV.** Different pricing of product can be studied.
- V.** Student forecasted the sales.

**Text books:**

1. Philp Kotler, “Marketing Management”, Pearson Education, 06-Jan-2015
2. Slanton , W.J. “Fundamentals of Marketing”, McGraw-Hill, 01-Jan-1994

**References:**

1. Rajan Nair, “Marketing Management”, Sultan Chand & Sons, 01-Jan-1995
2. Ramaswany Namakumari, “Marketing Management”, Macmillan India Limited, 2002.

**15BCC109****OFFICE MANAGEMENT****5 0 0 4**

**Course objective:** To enlighten the students to know about the process of an office through which the internal control of all the organizations are achieved.

**UNIT I INTRODUCTION 15**

Office and Office Management – Meaning of Office, Function of Office , Primary and Administrative Functions, Importance of Office. Relation of Office with other Departments of Business Organization, Concept Of Paperless Office, Virtual Office, Back And Front Office, Open And Private Office. Definition and Elements of Office Management, Duties of an Office Manager.

**UNIT II FILING AND INDEXING 15**

Filing And Indexing – Meaning and Importance of Filing, Essential of Good Filing System. Centralized and Decentralized Filing System. Meaning, Need and Types of Indexing used in the Business Organization.

**UNIT III OFFICE FORMS 15**

Office forms- Meaning and Types of forms used in Business Organization, Advantages Form Controls, Objectives form designing, Principles Of Forms Designing and Specimens of Forms Used in Office. Office Record Management- Meaning, Importance of Record Keeping

Management, Principles of Record Management and Types of records kept in a Business Organization.

**UNIT IV OFFICE SALARY 15**

Office Machines and Equipments - Importance, Objectives of Office Machines. Office Safety and Security – Meaning, Importance of Office Safety, Safety Hazards and Steps to Improve Office Safety. Security Hazards and Steps to improve Office Security.

**UNIT V MEASUREMENT OF OFFICE WORK 15**

Measurement of Office Work – Importance, Purpose, Difficulty in Measuring Office Work. Different ways of Measurement, Setting of Work Standards. Benefits of Work Standards. Techniques of Setting Standards. Office Manuals- Meaning , Need, Types of Office Manuals and Steps in Preparing of Office Manuals.

**Course Outcomes:**

- I. Student can learn introduction about the office management – definition and duties of office manager.
- II. Students can gain filing and indexing methods.
- III. Practical knowledge about various office forms.
- IV. Salary system of office in practical.
- V. Importance of work measurement can be studied.

**Total: 75 Hours**

**Text books:**

1. Dr. Jayashree, Business Organisation and Business Management, Kalyani Publication, 2011.
2. Dr. Jayashankar, Office Management, Margham Publication, 2015.

**Reference:**

1. Dr.P. Subba rao – Office Management , Himalaya Publication, 2015.

**Business software LAB – PRACTICAL.**

**MSWORD**

1. Text Manipulations.

2. Usage of Numbering, Bullets, Footer and Headers.
3. Usage of Spell check, and Find & Replace.
4. Text Formatting.
5. Picture insertion and alignment.
6. Creation of documents, using templates.
7. Creation templates 8. Mail Merge Concepts
9. Copying Text & Pictures from Excel

#### **MS-EXCEL**

10. Cell Editing
11. Usage of Formulae and Built-in Functions
12. File Manipulation.
13. Data Sorting (both number and alphabets)
14. Worksheet Preparation
15. Drawing Graphs 16. Usage of Auto Formatting

#### **POWER POINT**

17. Inserting Clip arts and Pictures
18. Frame movements of the above
19. Insertion of new slides
20. Preparation of Organisation Charts
21. Presentation using Wizards
22. Usage of design templates.

**15BCC110**

**ORGANISATIONAL BEHAVIOUR**

**5 0 0 4**

**Course objective:** to introduce the students the various behaviours of the organizations and their processes to compete in the business world.

**UNIT I INTRODUCTION 15**

Introduction of Organisational Behaviour: Foundations of Individual Behaviour – Personality, Perception, Learning, Values and Attitudes.

**UNIT II MOTIVATION 15**

Motivation – Early theories, Contemporary theories, Motivation at work – Designing Motivation Jobs.

**UNIT III GROUP BEHAVIOUR 15**

Group Dynamics –Group Behaviour, Communication and Group Decision making, Intergroup relations.

**UNIT IV LEADERSHIP 15**

Leadership – trait, Behavioral and contingency theories ; Power and Politics; Trait, Behavioral Analysis (T.A); Work stress

**UNIT V CONFLICT**

**15**

Organisational Conflict; Causes, Types of Conflict, Management, Conflict.

**Total: 75 Hours**

**Course outcomes:**

- I. Introduction to OB – understand by students.
- II. Students learn motivation theory.
- III. Students can able to study applied group behaviour.
- IV. Can have applied knowledge of leadership qualities.
- V. Students study conflict and settlement.

**Text books:**

1. Dr. Niraj Kumar - Organisational Behaviour, Himalaya Publications, 2010.
2. Dr. P.Subba Rao - Organisational Behaviour, Himalaya Publications, 2009.

**References:**

1. Dr. V&p. Rao - Organisational Behaviour, Himalaya publications, 2013.
2. Dr. Velay Limarse - Organisational Behaviour, Himalaya Publications, 2015.

**15BCC111**

**BUSINESS POLICY**

**5 0 0 4**

**Course objective:** To throw light on the policies of business which should be established and followed by the business men to achieve the objectives.

**UNIT I INTRODUCTION**

**15**

Business as a Social System/Economic System: Objective of Business; Business Environment- Socio economic sector. Technology Sector, Government Sector. The Industry Environment – Customer, Sector/Supplier Sector/ Competitor Sector. The International Environment- OpportUNITIES for International activities/ Threats from International activities.

**UNIT II SOCIETY AND BUSINESS**

**15**

Society and Business: Business ethics, Social responsibility of Business/ Indian Businessmen, Social Audit. Business Policy in Various Economic systems: Capitalist Economy : economic system of socialism and Mixed Economic System.

**UNIT III POLICY CORPORATE STRATEGY 15**

Business policy and Corporate Strategy : How to make policy corporate strategy : Policies : Strategies And Tactics : Policies And Procedures.

Policy formulation and implementation: Policy Formulation: Objectives, Direction: Consideration of change : Business Policy concepts. Business, policy- Characteristics importance. Different types of policies; Classification, Strategies, Programmes . Procedures and Rules M.B.O/M.B.E Major and Minor policies : Supporting composite and contingency policies: Parameter of policy : Development of Business policy : SWOT Analysis: Element of Business Policy : Implementation of Policy.

**UNIT IV MAJOR BUSINESS POLICIES 15**

Major Business Policies : Man Power Planning , Product Policies, Marketing Policies, Production and Purchase Policies, Financial Policies, Capital Procurement and Distribution. Administration and Control of Policy : Communication System : Policy Implementation, Rules and Procedures : GOI Policy: Appended Implies and Imposed Policy : Oral and Written Polices : Control and Review.

**UNIT V CORPORATE STRATEGY 15**

Functions and Importance, Strategy Alternatives, Considering Strategy Variations, Strategic Choice, Implementation.

**Total: 75 Hours**

**Course outcomes:**

- I. Can study the business policy and different sectors of business.
- II. Students can get information about impact of society in the business.
- III. Can analysis the corporate policy and strategy.
- IV. Student can analysis various business policy.
- V. Can gain corporate strategy.

**Text book :**

1. Dr.C.B Mamoria, “Business Planning and Policy”, Himalaya publications, 2011.

**Reference:**

1. G.S. Reddy , “Business Environment and Strategies”, Himalaya publications, 2015.

**15BCC112**

**HUMAN RESOURCES DEVELOPMENT (HRD)**

**5 0 0 4**

**Course objective:** To familiarize the students with the human resources development, the development human capacity, which help them to develop their attitudes and knowledge.

**UNIT I INTRODUCTION**

**15**

HRD: Definition, Evolution of HRD from Personnel Management, Developmental Perspective of HRD, HRD at Macro and Micro Levels: Outcomes of HRD in the National and Organizational Contexts. Qualities and Competencies required in a HRD Professional. Importance of HRD in the Present Context. Development of HRD Movement in India.

Theory and Practice of HRD: HRD Concepts, Subjects of HRD: Human Resource Planning, Potential, Potential Appraisal, Assessment Center, Performance Appraisal including 375 Degree Appraisal.

Organisational Culture And Climate: Meaning and Types of Organizational Culture and Climate; Role of HRD in Promoting a Development Oriented Culture and Climate in the Organizations.



**UNIT II      DEVELOPMENT HUMAN CAPACITY      15**

Development Human Capacity: Aptitude, Knowledge, Values Skills of Human Relations, Responsiveness, Loyalty and Commitment, Transparency, Leadership Development.

Training and Development: Meaning and Scope of Training, Education and Development: Training Need Analysis, Types of Training Internal and External, Outbound Training, Attitudinal Training, Training Effectiveness.

Learning Organization: Organizational Learning, Importance of Experiential Learning, Learning Organization, Knowledge Management, Achieving Organizational Effectiveness and Excellence.

**UNIT III      HUMAN RESOURCE AUDIT      15**

Evaluating HRD: Human Resource Accounting, HR Audit and Bench Marketing, Impact-Assessment of HRD Initiatives on the Bottom-Line of an Organization.

**UNIT IV      ORGANIZATIONAL DEVELOPMENT      15**

Organizational Development (OD) : Meaning of OD, OD Interventions, OD Programs And Techniques: Behaviour Modeling, Gaming, Encounter Groups, Quality of Work life (QWL) and Quality of Life Programs, Grid Training, Benefits of OD: OD Consultant

**UNIT V      TRAINING AND DEVELOPMENT      15**

Recent Trends in HRD and OD: Training for Trainers and HRD Professionals, Promoting Research in HRD and OD. Impact of Developments in the other fields such as Psychology, Business Management, Communication and Information Technology Appraisal, Training And Development, Career Planning & Succession Planning.

**Course outcomes:**

- I. Students can know micro and macro level of HRM.
- II. Student will analyse the development of human capacity.
- III. Students can gain resource audit.
- IV. Students can get information about organisational development .
- V. Students will analyse the training and development of workers

**Total: 75 Hours**

**Text books:**

1. Dr. K. Sundar, "Human Resource Development", Margham Publications, 2003.

2. Dr. Jayashankar, "Human Resource Development", Kalyani Publications, 2011.

**References:**

1. Dr. Tripatti, "Human Resource Development", Sultan & sons Publications, 2015.

2. Dr. S. P. Iyankar "Human Resource Development", Kalyani Publications, 2010.

**15BCC113 SECURITY ANALYSIS AND PORTFOLIO MANAGEMENT 5 0 0 4**

**Course objective:** To make the students aware of security analysis and portfolio management.

**UNIT I INTRODUCTION 15**

Security Analysis – Valuation and Return- Evaluation of Fixed Income Securities- Evaluation of Ordinary Shares.

**UNIT II RISK AND RETURN 15**

Fundamental Analysis – Risk and Return Sources of Risk - Dividend Policy and Valuation- Leverage and Valuation. Technical Analysis – Security Price Movements – Market Hypotheses- Behaviour of Stock Prices.

**UNIT III EVALUATION OF SECURITIES 15**

Evaluation of Securities - Objectives and Principles.

**UNIT IV DERIVATIVES 15**

Derivatives- Futures and Options – Trading in Derivatives – Mutual Funds.

**UNIT V PORT FOLIO ANALYSIS 15**

Portfolio Analysis – Selection and Management – Investment Decisions under Uncertainty- Investment Preference under Policies- Individual Investors- Utility Analysis – Assessment of Portfolio Performance and Portfolio Revision.

**Total: 75 Hours**

**Course outcomes:**

I. Able to understand the securities and its income.

II. Can analyse the risk and return .

- III. Student can have practical evaluation of securities.
- IV. Students can study derivatives.
- V. Students have to analysis the portfolio management.

**Text book:**

- 1. Dr.A.V.Avadhani, “Security Analysis and Portfolio Management”, 2001.

**Reference:**

- 1. G.P.Agarwal, “Security Analysis and Investment Management”, 2005.

**15BCC114**

**CORPORATE FINANCE**

**5 0 0 4**

**Course objective:** To help the students understand the working of corporate financial system and investment decision.

**UNIT I INTRODUCTION 15**

Nature and Scope – Role of Financial Institutions- Valuation of the Firm Dividend Valuation Model- Dividend Policies- Walter Model- Gordon Model- Payment Ratio Divided as a Residual Payment- Mm Irrelevance Doctrine.

**UNIT II INVESTMENT DECISION 15**

Investment decision- investment analysis- risk analysis probability approach- business failures- mergers- consolidations and liquidations.

**UNIT III CAPITAL MARKET 15**

Capital market- fiscal policies- government regulations affecting capital market- role of SEBI- stock market.

**UNIT IV LEASE FINANCING, VENTURE CAPITAL & MUTUAL 15**

Lease financing- venture capital- mutual funds- inflation and financial decisions- derivatives- futures and options.

**UNIT V FOREIGN COLLABORATION AND MULTINATIONAL 15**

Foreign collaboration- business ventures aboard- international financial institutions- Multinational Corporation.

**Total: 75 Hours**

**Course outcomes:**

- I. Can able to study the corporation finance.
- II. Students can take investment decisions.
- III. Students can observe the practical stock market analysis.
- IV. Students will understand the lease finance, venture capital and mutual fund.
- V. Students can study the foreign collaboration.

**Text books:**

1. Dr.S.C. Kutchal,"Corporate finance" SultAN & Co- Publication, 2009.
2. Dr.Matabadal, "Corporate Management" Sukla publications, 2011.

**References:**

1. Dr. K. Nirmala, "Corporate Finance" Himalaya Publication, 2008.

**15BCC115 INVESTMENT MANAGEMENT 5 0 0 4**

**Course Objective:** To make the students study the concepts, importance, schemes and analysis related to investment.

**UNIT I INTRODUCTION 15**

Concepts & investments- importance- alternative forms of investment- LIC schemes- bank deposits- government securities- mutual fund schemes- post office schemes- provident fund- company deposits- real estate- gold & silver.

**UNIT II INVESTMENT IN SHARE AND DEBENTURES 15**

Investment in shares and debentures- comparison with other forms of investment- primary market: role of NIM mechanics & floating new issues- secondary markets: functions- mechanics of security market- OTCEI- NSE- features and options.

**UNIT III RISK & RETURNS 15**



**Course objective:** To understand the concepts of the business, organization and the various forms of organization.

**UNIT 1 INTRODUCTION 15**

Business- meaning, types of business and profession- organisation-meaning- importance of business organisation.

**UNIT II FORMS OF BUSINESS ORGANISATION 15**

Forms of business organisation- sole trader, partnership, joint Hindu family firm – joint stock companies- co- operatives societies- public enterprises.

**UNIT III LOCATION OF INDUSTRY 15**

Location of industry- factors influencing location- size, scale of operation- optimum firms advantages- industrial estates and district industries centre.

**UNIT IV STOCK EXCHANGE 15**

Stock exchange- functions- working- services- regulations of stock exchanges in India

**UNIT V TRADE ASSOCIATION 15**

Trade association and chamber of commerce- insurance- principle and types. Other forms of organisation- transport- insurance- banks- hospitals- hostels- educational institutions- farms- social services organisation.

**Course outcomes:**

- I. Students will learn about the importance of business management.
- II. Able to get importance and introduction to organization.
- III. Can study the various forms of organization.
- IV. Students can identify the plant location and plant lay out.
- V. Can gain practical experience of stock exchange.
- VI. Can learn trade association.

**Total: 75 Hours**

**Text books:**

1. Dr. Y.K. Bhosyshan, Business Organisation And Management- Sultan & Son Publication.



Attitude - Concept - Significance - Factors Affecting Attitudes - Positive Attitude - Advantages - Negative Attitude - Disadvantages - Ways To Develop Positive Attitude – Difference between Personalities Having Positive And Negative Attitude.

**UNIT III MOTIVATION 6**

Concept Of Motivation - Significance - Internal And External Motives - Importance Of Self-Motivation- Factors Leading To Demotivation -Theories To Motivation

**UNIT IV SELF ESTEEM AND SMART 6**

Term Self-Esteem - Symptoms - Advantages - Do's And Don'ts To Develop Positive Self-Esteem – Low Self-Esteem - Symptoms - Personality Having Low Self Esteem - Positive And Negative Self-Esteem. Interpersonal Relationships - Teaming - Developing Positive Personality - Analysis Of Strengths And Weaknesses. Concept Of Goal-Setting - Importance Of Goals - Dream Vs Goal - Why Goal-Setting Fails? – Smart (Specific, Measurable, Achievable, Realistic, Time-Bound) Goals - Art Of Prioritization - Do's And Don'ts About Goals.

**UNIT V BODY LANGUAGE, STRESS MANAGEMENT & TIME MANAGEMENT**

**6**

Body Language - Assertiveness - Problem-Solving - Conflict And Stress Management - Decision-Making Skills - Positive And Creative Thinking - Leadership And Qualities Of A Successful Leader - Character-Building - Team-Work - Lateral Thinking - Time Management - Work Ethics – Management Of Change - Good Manners And Etiquettes (Concept, Significance And Skills To Achieve Should Be Studied.)

Topics Prescribed For Workshop/Skill Lab: 12

- A) Group Discussion
- B) Presentation Skill
- C) Problem-Solving
- D) Decision-Making
- E) Creativity
- F) Leadership
- G) Time Management
- H) Body Language

**Total: 30 Hours**

**Course Outcomes**





Macro Parameters in project selection, Different consideration for project under private, public and joint sectors. Project formulation preparation of project profile, project report and detailed project report . Board criteria for pre- investment decisions.

**UNIT III PROJECT APPRAISAL 4**

Project appraisal – different types of appraisal – technical, economic, organizational and managerial, commercial and financial – Financial techniques for project appraisal and feasibility, discounted cash flow and non-discounted cash flow methods, social cost benefit analysis and economic rate of return. Nonfinancial justifications of projects.

**UNIT IV PROJECT FINANCING 4**

Project financing pattern of financing. Sources of finance, impact of taxation, Public loans, small savings surplus of public enterprises, deficit financing, foreign aid, public sector project financing. Role of tax planning in project financing.

**UNIT V PROJECT ADMINISTRATION 4**

Project administration – progress payments, expenditure planning, project scheduling and network planning use of Critical Path Method (CPM). Concepts and uses of Project evaluation and Review Techniques (PERT) cost as a function of time, project evaluation and review techniques/ cost mechanisms.

**Total: 20 Hours**

**Course Outcomes**

CO –I To understand the basics about project management and it various types

CO –II Enable them to develop project formulation and preparation of project report

CO –III To equip the students for project appraisal and corrective measures

CO –IV To understand more about project finance and its source

CO –V To make them aware about project evaluation methods

**Text book:**

1. C.B. Gupta, “Project management”, A.P.H Publishing Corporation, New Delhi, 2000.

**Reference:**

1. Judith Dwyer, Pauline Stanton, “Project management”, , Valerie Thiessen. First published in 2004.

**Course objective:** To enlighten the students to study the technical languages of computers which is related with business in the modernized world

**UNIT I INTRODUCTION TO MS-OFFICE 15**

Introduction to software packages, of components of MS-Office.

**UNIT II MS-WORD 15**

Introduction, menus, shortcuts, documents types, working with documents- opening, saving, closing, editing document, using toolbars, rulers, help, formatting documents- setting font, paragraph, page style- setting foot notes, page break, line break, creating section and frame, inserting clips arts, pictures, setting document styles, creating tables- settings, borders alignments, merging, splitting, sorting rows and columns, drawing-inserting, drawing, formatting grouping, ordering, rotating pictures, tools-word completion, spell check, macros, mail merge, tracking changes, security, printing documents.

**UNIT III MS-EXCEL 15**

Introduction, spread sheet application, menus, tool bars and icons, spreadsheet- opening, saving, closing, printing file, setting margins, converting file to different formats, spread sheet addressing, entering and editing data- copy, cut, paste, undo, redo, find, search, replace, filling continuous rows and columns, inserting data cells, columns, rows and sheet, computation data-setting formula, finding total in rows and columns, functions types- mathematical, group, string, date and time, formatting spread sheet- alignment, font, border, hiding, locking, cells, highlighting values, background colour, bordering and shading, working with sheet- sorting, filtering, validation, consolidation, subtotals, charts- selecting, formatting, labelling, scaling, tools- error checking, spell check, formula auditing, tracking changes, customization

**UNIT IV MS- POWER POINT 15**

Introduction, opening new presentation, presentation templates, presentation layout, creating presentation- setting presentation style, adding header and footer, slide background, slide layout, slide show, adding graphics- inserting pictures, movies, tables, adding effects-setting animation and transition effects, audio and video, printing handouts.

**UNIT V DATABASE MANAGEMENT 15**

Database management using excel- sorting, filtering, table validation, goal seek, scenario.

**Total: 20 Hours**

### **Course Outcomes**

- CO –I To introduce the students about basics of MS-Office
- CO –II To provide practical knowledge exposure to MS- Word
- CO –III To provide practical knowledge exposure MS-Excel
- CO –IV To provide practical knowledge exposure MS- Power Point
- CO –V Develop the competence of database management

### **Text books:**

1. Surtis Frye, Joyce Cox, Steve Lambert, “Microsoft Office System”, Step By Step 2007.
2. Nance Muir, “Microsoft office- power point 2007 plain and simple”.

**15BCC154**

**E- COMMERCE**

**5 0 0 4**

**Course Objective:** on successful completion of the course the students should have:

1. Learnt to analyze the business model of firm, and determine the role that the internet(and related technologies) can play to support or even enable this model
2. Understand the key issues involved in managing electronic commerce initiatives
3. Utilize the internet to collect information to conduct research.

### **UNIT I TELECOMMUNICATION NETWORKS**

**15**

Introduction- LAN-WAN- internet- what is electronic commerce- brief history of electronic commerce- advantages and limitations of electronic commerce- types of electronic commerce- integrating electronic commerce key questions for management.

### **UNIT II THE INTERNET AND THE WORLD WIDE WEB**

**15**

The internet today- history of the web- unique benefits of the internet- internet architecture – world wide web concepts and technology- creating web pages- launching a business on the internet.

**UNIT III ELECTRONIC PAYMENT SYSTEMS 15**

Overview of the electronic payment technology- requirements for internet based payments – electronic payment medias- electronic commerce and banking.

**UNIT IV E-SECURITY 15**

Security in the cyberspace- designing for security- virus- security protection and recovery encryption- the basin algorithm system- authentication and trust- key management internet security protocols and standard- other encryption issues.

**UNIT V WEB BASED BUSINESS 15**

Business-to-business electronic commerce- intranets and extranets- intranets and supply chain management- legal and ethical issues- case studies.

**Total: 75 Hours**

CO-I Understand the concept of E-Commerce and Describe the opportunities and challenges offered by E-Commerce

CO-II Able to handle electronic payment technology and requirements for internet based payments

CO-III Understand the categories of E-Commerce and understand the different applications of E-Commerce

CO-IV To understand and identify security issues of E-Commerce

CO-V Understand the concept of WEB Based Business Understand the M-Commerce applications

**Text book:**

1. Elias.m. Awad, "Electronic Commerce" prentice- hall of India Pvt Ltd, 2002.

**Reference:**

1. Ravi kalakota, andrew b. Whinston, "Electronic Commerce – a managers guid", addison-wesley, 2000.

**Course Objective:** To appreciate the role and importance of information systems in an organisation and at the various levels of decision making. To understand the elements functional relationships between the hardware, software and other elements comprising the information system.

**UNIT I INTRODUCTION TO INFORMATION SYSTEMS 15**

Introduction to organisation- decision levels- managerial roles- information needs of managements- information system- decision- features- systems concepts- framework for information systems- strategic uses of management information systems- future of IS in an organization – business process reengineering.

**UNIT II INFORMATION SYSTEM COMPONENTS 15**

Hardware- input and output devices- computer memory (primary, secondary & cache)- memory access time- file structures- network components.-software- operating system software- application software- groupware- multiprogramming- multi tasking. Database- definition- data capture- data integrity- components of database management systems.

**UNIT III INTEGRATION OF INFORMATION SYSTEMS 15**

Distributed processing- centralized data processing – decentralized data processing- distributed- database- client server computing- internet- intranet-electronic conferencing transaction processing systems- office automation systems- knowledge management systems- decision support systems (features, components & tools)- group decision support systems- expert systems ( components & advantages) – case studies.

**UNIT IV APPLICATION OF INFORMATION SYSTEMS IN BUSINESS AREAS**

**15**

Application of information systems at the operational, tactical & strategic levels in the areas of accounting & finance, marketing, human resources and production.

**UNIT V MANAGEMENT OF INFORMATION SYSTEMS 15**

Information systems security- risks threats- protection of information systems. Role & responsibility of IS professionals- ethical issues.

**Total: 75 Hours**

**Course Outcomes**

CO –I To make them aware about information system concepts and features

- CO –II To provide knowledge about Hardware and Software
- CO –III Enable the students with data processing and modern electronic medium
- CO –IV Develop the students about application of information system
- CO –V Create an awareness about security , threats and its protective measures

**Text books:**

1. Robert Schulthesis, Mary Summer, “Management Information Systems- The Managers View”, Tata Mc Graw hill Publication.
2. SystemsGeraI v Post David, L Anderson, “Management Information”, Tata Mc Graw hill.

**References:**

1. Jaiswal. S, “Management Information Systems”, Tata Mc Graw hill Publication..
2. O Brien, “Management Information Systems”, Tata Mc Graw hill.

**15BCC156**

**MATERIALS MANAGEMENT**

**2 0 0 2**

**Course Objective:** To impart knowledge about purchasing, storing and distributing the materials and enable to connect their experience with corporate business.

**UNIT I INTRODUCTION TO MATERIALS MANAGEMENT 4**

Definition and meaning of Materials Management – Objectives of Materials Management – Importance of Materials Management – Who is Materials manager.

**UNIT II MANAGEMENT OF MATERIALS 4**

Integrated Materials Management – Definition – Materials demand forecasting – Replenishment Stock – MRP-EBQ –EOQ – Other inventory control

**UNIT III PURCHASING OF MATERIALS 4**







1. Mahadevan B, “Operations Management Theory & Practice”, Pearson Education, 2nd Edition, New Delhi.
2. Heizer Jay and Render Barry , Production & Operations Management, Pearson Education, 2013.

**References:**

1. Saravanavel & Sumathy, “Production and operations management”, Margham Publications-chennai, 2011
2. Sunil chopra, “Essentials of supply chain management”, Pearson publications, New Delhi, Fifth edition.

## **SYLLABUS**

### **SKILL ENHANCEMENT ELECTIVE COURSES**

**15EVB261**

**ETHICS AND VALUES**

**3 0 0 2**

**Course objective:** To help students understand the significance of ethics and values in business. To understand ethical issues and not to fall prey to unethical practices and to be socially responsible.

<b>UNIT I</b>	<b>INTRODUCTION</b>	<b>6</b>
	Why Value Education – Ethical Reflections – What is Ethics? Swami Vivekananda	
<b>UNIT II</b>	<b>APPROACH TO LIFE</b>	<b>6</b>
	Approach to Life - Happiness as Goal - Historical Perspective – Life in the Past and Present	
<b>UNIT III</b>	<b>KINDS OF VALUES</b>	<b>6</b>
	Kinds of Values S.Ignacimuthu S.J – Living Excellence Anthony Robbins – Concern for Others – Student’s Definition why Concern.	
<b>UNIT IV</b>	<b>GOALS AND HUMAN RIGHTS</b>	<b>6</b>
	Use Goals to help you grow David J.Schwartz – essential Characteristics of Human Rights. - H. Victor Conde	
<b>UNIT V</b>	<b>INFLUENCE OF SCIENCE AND TECHNOLOGY IN HUMAN’S SOCIAL LIFE</b>	<b>6</b>
	Social Relevance of Science and Technology – Economic Awareness – Economic Features – Status of Women – Mass Media and Values.	

**Total: 30 Hours**

**COURSE OUTCOME :**

- CO-I To explain and illustrate the theoretical foundations of ethics and ethical life of Swami Vivekananda
- CO-II To understand life , reality in life and life in the past and present
- CO-III To give life value experience through stories Values S.Ignacimuthu S.J Living Excellence Anthony Robbins
- CO-IV To understand essential Characteristics of Human Rights
- CO- V Develop competence on Science and Technology and Economic Awareness

**Text book:**

1. “Touchstone: Synergy of Values”, University of Madras, 2003.

**Reference:**

1. “In harmony- Value Education at College Level”, Dept. of Ethics and Religious Studies Loyola College, Madras.

**15NSS255****NATIONAL SERVICE SCHEME****3 0 0 2**

**Course objective:** To create awareness among the students why the social services are important to the society.

**UNIT I ENVIRONMENT ISSUES 6**

Environment conservation, enrichment and Sustainability - Climate change - Waste management - Natural resource management - (Rain water harvesting, energy conservation, waste land development, soil conservations and afforestation).

**UNIT II DISASTER MANAGEMENT 6**

Introduction to Disaster Management, classification of disasters - Role of youth in Disaster Management

**UNIT III PROJECT CYCLE MANAGEMENT 6**

Project planning - Project implementation - Project monitoring - Project evaluation : impact assessment

**UNIT IV DOCUMENTATION AND REPORTING 6**

Collection and analysis of data - Preparation of documentation/reports- Dissemination of documents/reports

**UNIT V PROJECT WORK/ PRACTICAL 6**

Workshops/seminars on personality development and improvement of communication skills.

**Total: 30 Hours****Course Outcomes**

CO-I To understand the community needs , problems and develop social responsibilities

CO-II Students acquire leadership quality in group living

CO-III To understand disaster management and its role of youth in disaster management

CO- IV Develop competence in documentation and report writing

CO- V Students are able to develop leadership skills to organize seminar , workshop and other personality programme

**Text book :**

1. Dr. S. Baskaran, “ Social work and development”, Himalaya Publication, 1998.

**SYLLABUS**  
**ABILITY ENHANCEMENT**  
**ELECTIVE COURSES**

**15LEN003**

**ENGLISH FOR COMMUNICATION**

**5 0 0 4**

**Course Objective:** To train the students in the use of the english language in varied literary and non literary context. To teach them soft skills and strength their foundation in grammar and composition. To elevate their comprehension skills.

**UNIT I      PROSE I      15**

Spoon Feeding - W. R. Inge- Reading for Pleasure - L. A. G. Strong - The Challenge of our Time - E. M. Forster.

**UNIT II      PROSE II      15**

Human Values in Education - V. K. Gokak - Human Rights - Sivagami Paramasivam

**UNIT III      SHORT STORIES      15**

Comrades - Nanine Gordimer - Games at Twilight - Anita Desai - The Gateman's Gift - R.K. Narayan

**UNIT IV      PRIMARY COMPOSITION EXERCISES      15**

Letter Writing - Comprehension

**UNIT V      ADVANCED COMPOSITION EXERCISES      15**

Precis-Writing - Resume Writing - Report Writing

**Total:75 Hours**

**Course Outcomes**

CO-I Upon completion of the course, students are able to demonstrate a good understanding of effective business writing and effective business communications

CO-II Students can able developing and delivering effective presentations

CO-III To understand effective interpersonal communication skills that maximise team effectiveness

CO-IV To acquire the skills of report writing and Modern forms of communication:Fax-email-video conference-internet-websites and their uses in business.

**Text books:**

1. Subramanian, S. Dr. Words of Wisdom. An Anthology of Modern Prose. Anu Chitra Pub., Chennai. 2003. P.

2. Subramanian, A, E. Gifts to Posterity. An Anthology of Modern Short Stories. Anu Chitra Pub., Chennai. 2003. P

**15EVS201 ENVIRONMENTAL STUDIES 5 0 0 4**

**Course objective:** To make the students to learn about environment and the pollutants.

**UNIT I INTRODUCTION 15**

The multidisciplinary nature of Environment of studies – Definition - Scope and Importance - Need for Public Awareness.

**UNIT II NATURAL RESOURCES 15**

Natural resources and associated problem - Renewable and Non- Renewable resources:- Forest Resources-Mineral Resources-Food Resources - Energy Resources - Land Resources: Role of an individual in conservation of natural resources - Equitable use of resources of sustainable lifestyles.

**UNIT III ECO SYSTEM 15**

Concepts of an Ecosystem - Structure and Functions of an Ecosystem - Procedures, Consumers and Decomposers - Energy flow in the ecosystem - Food chains, Food webs and ecological pyramids - Introduction, types, Characteristics features - Structures and functions of the following ecosystem :Forest ecosystem, Grass land ecosystem, Desert ecosystem, Aquatic ecosystem.

**UNIT IV BIODIVERSITY AND ITS CONSERVATION 15**

Introduction - Definition, genetic, species and ecosystem diversity - Bio-geographical classification of India - Value of Bio-diversity - Bio-diversity at global, National and Local levels - India s a mega-diversity nation - Hot-Spots of diversity - Threats to diversity: Habitats loss, poaching of Wild life, man wild life conflicts - Endangered and Endemic species of India In-Situ conversation of Bio-diversity.

**UNIT V ENVIRONMENTAL POLLUTION AND HUMAN RIGHTS 15**

Definition - Causes, effects and control measures of : Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution, Nuclear pollution - Soil pollution management: Causes, effects and control measures of urban and industrial wastes - Role of an individual in prevention of pollution - Pollution – Case studies -Disaster Management – Flood, earthquakes, cyclone of landslides Environment and human health - Human rights -

Value education - HIV/AIDS - Women and child welfare - Role of information technology in Environment and Human health - Case study.

**Total : 75 Hours**

**Course Outcomes**

CO-I Understand key concepts from environment studies , political, and social analysis as they pertain to the design and evaluation of environmental policies and institutions.

CO-II To understand appreciate concepts and methods from renewable and non-renewable sources and their application in environmental problem solving.

CO-III Students can acquire knowledge on ecosystem , Food Chains, and historical context of environmental issues and the links between human and natural systems.

CO-IV Students understand critically on Bio-diversity , threats for Bio-diversity and their roles and identities as citizens, consumers and environmental actors in a complex, interconnected world.

**Text book:**

1. Dr. Shradha sinha, Dr.Manisha shukula, Dr. Ranjana Shukla, “Environmental studies, Kurukshetra University. August 2014.

**References:**

1. Dr. N. Arumugam, Prof.V. Kumaresan, “Environmental studies”, Saras Publication, 2014.
2. Thangamani & Shyamala Thangamani, “Environmental studies”, Kurukshetra University. August 2013.