

வணிக கடிதத் தொடர்புகள்

அலகு அ: வணிகத் தொடர்பு - பொருள் - இலக்கணம் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - பணிகள் - வணிகத் தொடர்பு வழிமுறை - ஊடகங்கள் - நேரடி மற்றும் மறைமுக வணிகத் தொடர்பு - தடைகள் - வணிகத் தொடர்பிற்கான மின்னணு அமைப்பு மற்றும் சாதனங்கள்.

அலகு ஆ: வணிக கடிதப் போக்குவரத்து - கோட்பாடுகள் - வடிவமைப்பு - கட்டமைப்பு - திட்டமிடுதல் - தயார் செய்தல்.

அலகு இ: வணிக விசாரணைக் கடிதங்கள் - ஆணையறுக் கடிதங்கள் - விற்பனைக் கடிதங்கள் - பின்பற்றுக் கடிதங்கள் - புகார் மற்றும் சரிக்கட்டல் கடிதங்கள் - வசூல் கடிதங்கள்

வங்கிக் கடிதங்கள் - வகைகள்
முகமைக் கடிதங்கள் - வகைகள் - முகமைக்கு விண்ணப்பித்தல் - முகவர் நியமனக் கடிதம்.
காப்பீட்டு கடிதங்கள் - வகைகள்.

அலகு ஈ: பணி தொடர்பான கடிதப் போக்குவரத்து - பணி வேண்டி விண்ணப்பக் கடிதம் எழுதுதல் - அதன் கட்டமைப்பு - சுய அறிமுகப் படிவம் - பணி நியமன கடிதம்.

அலகு உ: அறிக்கை - பொருள் - முக்கியத்துவம் - அடிப்படைக் கூறுகள் - வகைகள்
பொருளடக்கம் - சட்ட பூர்வ அறிக்கை - ஆண்டறிக்கை - தணிக்கை அறிக்கை.

சந்தை அறிக்கை - பொருள் - பணிகள் - பண்புகள் - கட்டமைப்பு.

பரிந்துரைக்கப்படும் புத்தகங்கள்:

- | | |
|----------------------------|-------------------------------------|
| 1. வகைத் தகவல் தொடர்பு - | திரு. கதிரேசன் & முனைவர் ராதா |
| 2. வாணிப தகவல் தொடர்பு - | முனைவர் வி.எம். செல்வராஜ் |
| 3. வணிகக் கடிதத் தொடர்பு - | திரு. எஸ். முத்தையா |
| 4. வணிகக் கடிதங்கள் - | முனைவர் ந. முருகேசன் & திரு. மனோன். |

MARKETING

Unit I

Marketing - Definition - Nature - Scope - Functions - Importance - Role of Marketing - Approaches to the Study of Marketing - Marketing concept - Recent innovations in Modern Marketing.

Unit II

Product - Meaning - Classification - Planning - Modification - Diversification - Elimination - New product development.

Unit III

Pricing - Meaning - Objectives - Factors influencing price determination - Methods of price determination - Cost oriented pricing - Demand oriented pricing - Competitive pricing - New product pricing - Product line pricing - Geographical pricing - Psychological pricing - Price discounts.

Unit IV

Channels of distribution - Channel functions - Factors to be considered in channel selection - retailing, wholesaling, direct marketing and on-line marketing.

Unit V

Advertising - Objectives - Types - Benefits - Criticism against advertising - Media selection

Books for Study

1. Marketing Management - V.S. Ramasamy & S. Namakumari
2. Marketing Management - C.P. Gupta & N. Rajan Nair
3. Marketing - J. Jayasankar
4. Fundamentals of Marketing - Stanton
5. Marketing - R.S.N. Pillai & Bagavathi

Books for Reference

1. Marketing Management - S.A. Sherlekar
2. Marketing Management - C.P. Mamoria & Sathish Mamoria
3. Marketing Management - Philip Kotler
4. Marketing Management - M. M. Varma
5. Marketing Management - P.K. Agarwal

FINANCIAL ACCOUNTING - I

UNIT I

Accounting Principles - Concepts - Conventions - Rules of Double Entry System - Journals - Ledgers - Subsidiary Books - Trial Balance.

UNIT II

Errors - Types - Errors disclosed and not disclosed by trial balance - Suspense account - Rectification of errors - Bank Reconciliation Statement - Overdraft model.

UNIT III

Final accounts of sole trading concerns with adjustments.

UNIT IV

Bills of Exchange - Trade and Accommodation bills - Renewals - Dishonour due to insolvency - Retiring the bill.

UNIT V

Single entry or Accounts from incomplete records -- Methods of ascertainment of profit : Net worth method - Conversion method.

BOOKS FOR STUDY:

1. Advanced Accountancy - R.L. Gupta and Radhaswamy
2. Advanced accounts - S.P. Jain and K.L. Narang
3. Advanced Accountancy - M.A. Arulanandam and K.S. Raman
4. Advanced Accountancy - S.N. Maheswari and S.K. Maheshwari.
5. Advanced Accountancy - T.S. Reddy and A. Murthy.

BOOKS FOR REFERENCE

1. Advanced Accounts - M.C. Shukla and T.S. Grewal
2. Advanced Accountancy - P.C. Tulsian
3. Introduction to accountancy- T.S. Grewal

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

BUSINESS ACCOUNTING

UNIT-I

Introduction - Book Keeping - Accountancy - Differences - Double Entry System - It's merits and Limitations - Differences between Single Entry and Double Entry System - Classification of Accounts - Rules - Users of Accounting information.

UNIT-II

Books of Prime Entry - Accounting Equation - Journal - Advantages - Ruling (Simple Problems)

UNIT-III

Subsidiary Books - Objectives - Advantages- Purchases Book - Sales Book - Returns Books - Cash Book - (Simple Problems) Difference between Trade Discount and Cash Discount

UNIT-IV

Books of Final Entry - Ledgers - Advantages - Ruling - (Simple Problems) - Trial Balance - Advantages - Difference between Trial Balance and Balance Sheet - Preparation of Trial Balance from given Ledger Balances.

UNIT-V

Final Accounts of Sole Trading Concerns - Adjustments : Outstanding Expenses - Prepaid Expenses - Closing Stock - Depreciation - Bad debts - (Simple Problems) - Cost of Goods Sold.

BOOKS FOR STUDY

- | | | |
|--|---|--------------------------|
| 1. Double Entry Book-keeping | - | T.S. Grewal |
| 2. Advanced Accountancy | - | T.S. Reddy and A. Murthy |
| 3. Principles and Practice of Accounting | - | R.L. Gupta & V.K. Gupta |
| 4. Fundamental of Advanced Accounting- | | R.S.N.Pillai & Bagawathi |
| 5. Business Accounting | - | A.Balasubramanian |

BOOKS FOR REFERENCE

- | | | |
|------------------------|---|-----------------------------|
| 1. Advanced Accounts | - | M.C. Shukla and T.S. Grewal |
| 2. Advanced Accounting | - | S.P. Iyengar |
| 3. Advanced Accounts | - | S.P. Jain and K.L. Narang. |

NOTE: The questions should be asked in the ratio of 60% for problems and 40% for theory.

BANKING THEORY/LAW AND PRACTICE

Unit I

Introduction - Origin of banking - Definition - Banker and customer relationship - General and special - Types of deposits - Origin and growth of Commercial Banks in India - Reserve Bank of India and its functions.

Unit II

Cheque - Crossing - Endorsement - Meaning - Definition - Types - Rules.

Unit III

Paying Banker - Duties - Statutory protection - Payment-in-due-Course.

Collecting Banker - Duties - Statutory protection - holder-in-due - Course - Concept of negligence.

Unit IV

Bank lending - Principles of sound lending - Secured Vs Unsecured advances - Types of advances - Advances against various securities. (Land & Building, Life Insurance Policies and Stock exchange securities)

Unit V

E-Banking - Meaning - Benefits - Internet Banking - Home Banking - Mobile Banking - Virtual Banking - E-Payments - ATM Card / Biometric Card, Debit / Credit / Smart card, EFT, ECS (Credit / Debit) - E.money - Electronic purse, Digital Cash.

Books for Study:-

1. Banking theory, Law and Practice - Sundaram & Varshney
2. Banking theory, Law and Practice - Gorden and Natarajan
3. Banking theory, Law and Practice - P.N. Varshney
4. Banking theory, Law and Practice - Dr.S. Gurusamy
5. Banking theory, Law and Practice - A.V. Renganadhachary & D.S.Rao
6. Banking theory and Practice - P.K. Srivastava

Books for Reference:-

1. A Textbook of Banking - M. Radhaswamy
2. Banking in India - Vassant Desai
3. Banking theory and practice - P.K. Srivastava

ELEMENTS OF COMPANY LAW

Unit - I

Definition of a company - Characteristics of company - Company distinguished from partnership - Kinds of companies.

Unit - II

Formation of a company - Incorporation - Documents to be filled with registrar - Certificate of incorporation - Certificate of commencement of business - Role of promoter in formation.

Unit - III

Memorandum of Association: Contents - Alteration of memorandum - Articles of Association - Contents - Alteration of Articles - Articles and Memorandum distinction - prospectus - Content - Statement in lieu of prospectus.

Unit - IV

Shareholder - How to become a member - Rights and liabilities of members - Register and Index of members.

Unit - V

Meetings of company - Types of meeting - Notice - Quorum - Minutes - Proxies - Agenda-Chairman of the meeting - Resolution - Types of resolution.

Books for Study :

1. Elements of Company Laws - N.D.Kapoor
2. Company Law - Kathiresan & Radha.V
3. Company Law - Avtar Singh
4. Company Law - Dr.M.R.Sreenivasan

Books for Reference:

1. Company Law - Bagrial (Ashok.K)

FINANCIAL ACCOUNTING - III

UNIT I

Fire Insurance Claims - Loss of stock policy - Loss of profit policy - Application of average clause.

UNIT - II

Royalty Accounts - Accounting treatment in the books of lessor and lessee - Sublease.

UNIT - III

Insolvency Accounts - Individual Only - Statement of affairs - Deficiency account (List H).

Self balancing system: Self balancing ledger - Transfer from one ledger to another ledger.

UNIT - IV

Branch accounts - Types of Branches - Branch not keeping full system of accounting - Branch keeping full system of accounting (Excluding foreign branches)- Simple problems only - Departmental accounts - Allocation of expenses - Inter - Departmental transfers.

UNIT - V

Hire purchase accounting - Calculation of interest - Cash price - Accounting treatment in the books of Hire purchaser and Hire vendor - Default and repossession (Excluding Hire Purchase Trading A/C)
Installment purchase system : Theory only.

BOOKS FOR STUDY :

1. Advanced accountancy - R.L.Cupta and Radhaswamy
2. Advanced accounts - S.P.Jain and K.L.Narang
3. Advanced accountancy - M.A.Arulanandam and K.S.Raman
4. Advanced accountancy - S.N.Maheshwari and S.K.Maheshwari
5. Advanced accountancy - T.S.Reddy and A.Murthy

BOOKS FOR REFERENCE :

1. Advanced Accounts - M.C.Shukla and T.S.Grewal
2. Advanced accountancy - P.C.Tulsian

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PART III
II year.

BUSINESS STATISTICS

UNIT - I

Statistics - Meaning - Functions - Importance - limitations - Data collection - Sources - Primary - Secondary - Techniques - Census - Sampling - Classification - Presentation - Tabulation - Diagrammatic - Graphic.

UNIT - II

Arithmetic mean - Combined mean - Median - Mode - Geometric mean - Harmonic mean.
Range - Quartile deviation - Mean deviation - Standard deviation - Combined standard deviation - Co-efficient of variation.

UNIT - III

Skewness - Methods of studying skewness - Karl Pearson's Co-efficient of skewness - Bowley's co-efficient of skewness.
Correlation - Methods of studying correlation - Scatter diagram - Graphic method - Karl Pearson's Co-efficient of correlation, Rank correlation, Concurrent deviation method.

UNIT - IV

Regression analysis - Regression line - Regression equations - Least square method - Deviations taken from actual mean and assumed mean method.

UNIT - V

Analysis of time series - components - Methods of determining trend - Graphic - Semi - average - Moving average - Least square - Seasonal Variations - method of simple average only.

Books for study

1. Statistical Methods - M. Manoharan
2. Business Statistics - P.R. Vital
3. Statistics R.S.N. Pillai & V. Bagavathi
4. Statistical Methods - C.B. Gupta.
5. Business Statistics - J.K. Sharma

Books for Reference

1. Statistical - Methods, SP.Gupta
2. Statistical Methods - Vijay Gupta
3. Fundamental of Statistics - D.N.Elhance
4. Business Statistics - Levine

Note : The questions should be asked in the ratio of 60% for problems and 40% for theory.

COST ACCOUNTING

UNIT I

Introduction : Development of Cost Accounting - Definition of Cost - Costing, Cost Accounting and Cost Accountancy - Scope and Objectives - Advantages and Limitations - Cost Accounting VS Financial Accounting and Cost Accounting VS Management Accounting - Classification of Cost - Elements of Cost - Preparation of Cost sheet.

UNIT II

Material : Material Control - Purchase Procedure - Different Levels of Stock of Materials - EOQ - Perpetual Inventory System - ABC Analysis - Inventory Turnover Ratio - Bin Card - Stores Ledger - Pricing of Material Issues (FIFO, LIFO and Average Methods)
Labour: Labour Turnover - Methods of Remunerating Labour - Incentive Schemes.
Chargeable Expenses: Meaning and Examples.

UNIT-III

Overheads: Meaning - Classification - Primary and Secondary Distribution of Overheads - Absorption of Overheads (Simple Problem)

UNIT-IV

Methods of Costing : Operating costing - Process Costing - Normal Loss, Abnormal Loss and Abnormal effectives - Process Accounts Excluding Inter-process Profit and Equivalent Production - Simple Problems - Joint Product and By- Product (Theory only)

UNIT-V

Cost Centre : Definition - Classification
Profit Centre: Meaning - purpose - Profit centre Vs Cost Centre
Cost Unit : Meaning - Examples
Cost Control : Meaning - Elements - Cost control Techniques.
Cost Reduction: Meaning - Features - Fields covered - Merits - Tools & Techniques - Cost control Vs. Cost Reduction
Cost Audit: Definition - Objectives - Advantages - Cost Audit Vs. Financial Audit.

BOOKS FOR STUDY:

1. Cost Accounting - R.S.N. Pillai and Bhagavathi.
2. Cost Accounting - T.S. Reddy and Y. Hari Prasad Reddy
3. Advanced Cost Accounting - S.P. Jain & K.L. Narang
4. Cost Accounting - S.P. Iyengar.

FUNDAMENTALS OF COMPUTER

Unit I

Introduction to computers - Characteristics of computers - History and generation of computers - Classification of computers.

Unit II

Computer number system - Decimal - Binary - Binary to decimal conversion - Decimal to Binary Conversion.

Unit III

Programming Languages - Low level - Machine - Assembly - High level Translators - Compiler - Interpreter - Assembler.

Unit IV

Functional components of a computer - Input-Output units - Central Processing unit(CPU) - Arithmetic Logic unit, Control unit and Memory unit.

Unit V

Storage devices - Primary - RAM - ROM - PROM, EPROM, EEPROM Virtual memory - Secondary memory - Floppy disk, Hard disk, Compact disk Digital Versatile Disk.

Books for Study:-

1. Fundamentals of computers - V.Raja Raman - RHI - 1998
2. Computers Today - Basantra
3. Computers and Information Technology - V.K.Kapoor

FINANCIAL ACCOUNTING - V

UNIT I

Issue of shares : Introduction - Accounting procedures for issue of equity and preference shares at par, at discount and at premium - Forfeiture and reissue

Rights issue, Bonus issue and Buyback of shares (Theory only) - Redemption of Redeemable Preference Shares.

UNIT II

Issue of debentures - Accounting procedures for issue of Debentures - Debentures issued as collateral security - Redemption of debentures - Methods - Installment - Lottery - Sinking fund - Purchase of own debentures - Ex-Interest and Cum-interest quotations - Purchase of own debentures as investment - cancellation of own debentures.

UNIT III

Underwriting of shares and debentures - Marked and unmarked applications - Firm underwriting - Acquisition of Business (Accounting treatment relating to purchasing company only) - Profit and loss prior to Incorporation - Final accounts of joint Stock Company.

UNIT IV

Valuation of goodwill - methods - Simple profit - Super profit - Capitalisation method - Valuation of shares - methods - Intrinsic value - Yield value - Fair value.

Liquidation - Liquidator's final statement of account.

UNIT V

Amalgamation, Absorption and Reconstruction (Internal and External) of joint stock companies.

BOOKS FOR STUDY :

1. Advanced accountancy - R.L. Gupta and Radhaswamy
2. Advanced accounts - S.P. Jain and K.L. Narang
3. Advanced accountancy - M.A. Arulanandam and K.S. Raman
4. Advanced accountancy - S.N. Maheshwari and S.K. Maheshwari

Note: The questions should be asked in the ratio of 60% for problems & 40% for theory.

- UNIT -I** Law of contracts: Definition - Elements of Valid contract - Classifications - Offer - Acceptance - Communication & revocation of offer and Acceptance - consideration - capacity of Parties - Free consent.
- UNIT II** Performance of Contract: Modes of discharge of contract - Breach - Remedies for the Breach - Quasi Contracts.
- UNIT-III** Contract of Agency: Meaning - Creation - Termination - Various modes - Types of Agents - Rights & duties of Agent & Principal.
- UNIT-IV** Sale of Goods Act, 1930
- Contract of sale - Conditions & warranties - Transfer of Property and title to goods - Rights & duties of Seller & buyer - Rights of unpaid seller.
- Contract of Indemnity & Guarantee: Features - Rights & Liabilities of Surety.
- UNIT-V** Consumer Protection Act 1986: Definition - Objectives - Consumer Protection councils - consumer disputes - Redressal - Reasons for slow growth of consumer movement in India - Suggestion for Strengthening.

Books for Study:

1. Elements of Mercantile Law- N.D.Kapoor
2. Business Law - R.S.N. Pillai & Bagawathi.
3. Mercantile Law- M.C. Kuchal
4. Business Law - M.R. Sreenivasan

Books for Reference:

1. Hand Book of Mercantile Law - E. Venkatesan
2. Business Law - Shukla & Saxena
3. Business Law - N.D. Kapoor
4. Business and Industrial Law - M.C. Kuchal.

INCOME TAX LAW AND PRACTICE - I

Unit I

Income Tax Act, 1961 - Definitions - Income - Assessment - Assessment year - previous year - Person - Assessee - Resident but not ordinarily resident - Non resident - Deemed Income - Capital receipts and revenue Receipts - Capital expenditure and Revenue expenditure.

Unit II

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, Charitable trust u/s 11,12 and 13, Political parties u/s 13A.

Unit III

Computation of taxable income - Income from salary - Income from House Property.

Unit IV

Profits and gains from Business or Profession - Depreciation and other deductions.

Unit V

Capital gains - Income from other sources.

Books for Study:-

1. Income Tax Law and Practice - B.B.Lal
2. Income Tax Law and Practice - Bhagavathi Prasad
3. Students Guide to Income Tax - Vinod K.Singhania

Books for Reference:-

1. Income Tax Law and Practice - H.C. Mehrotra
2. Law and Practice of Income Tax - Dinkar Pagare
3. Income Tax Law and Practice - V.P. Gaur and D.B. Narang

Note: - The Questions should be asked in the ratio of 60% for problems and 40% for theory.

PART III
III year

ENTREPRENEURSHIP DEVELOPMENT

UNIT - I

Entrepreneur - entrepreneurship - Meaning - Importance - Qualities - Functions of entrepreneurs - Types - Role of entrepreneurs in economic development - WOMEN Entrepreneurs - Growth - Problems.

UNIT - II

Factors Affecting Entrepreneurial Growth - Economic and Non-economic factors - Entrepreneurship Development Programmes (EDP) - Meaning - Objectives - Course contents - Phases of EDPs.

UNIT - III

Institutional Support to Entrepreneurs - DIC - SISI - SIDCO - SIPCOT - NAYE - NIESBUD - EDII. Institutional Finance to Entrepreneurs - IFCI - IDBI - SFC - TIIC.

UNIT - IV

Project - meaning - project identification - steps - project formulation - stages of project formulation, Project Report - contents - preparation of a project report.

UNIT - V

Project appraisal - stages - Economic analysis - Technical feasibility - Financial analysis - Market analysis.

Books for Study :

1. Fundamentals of Entrepreneurship and Small Business - Renu Arora & S.K.Sood.
2. Entrepreneurship Development - Jose Paul, Ajithkumar & Paul. T.Mampilly.
3. Entrepreneurial Development - Jayshree Suresh
4. Entrepreneurship Development - E.Gordon, K.Natarajan.
5. Entrepreneurial Development - L.Rengarajan.

Books for Reference:

1. Dynamic of Entrepreneurial Development & Management - Vasant Desai
2. Entrepreneurial Development - P.Saravanel
3. Entrepreneurial Development - S.S.Kanka
4. Entrepreneurship and Small Business - Suresh.K.Dameja.
5. Entrepreneurship Development in India - Gupta, Srinivasan.
6. Entrepreneurship Development - Taneja, Gupta.
7. Entrepreneurship Development - Laxmisha.A.S.

Unit I
Export - Import policy - New Export - Import policy - Aims - Schemes - Highlights

Unit II
Export procedures - Export an order - Consignment - Receiving an order - Packing and Marketing - Shipping order - Customs formalities:

Unit III
Export documentation - Documentation - Letter of credit - Credit documentation - Insurance documents and other documents.

Unit IV
Import procedures - Importing through Indent house - Obtaining import licenses - Terms used in mentioning prices.

Unit V
Import documentation - Documentation - Documents for Port and Customs Clearance - Insurance documents - Finance document and all other documents.

Books for Study
1. International Marketing - Varshney & B. Battacharya
2. International Marketing - Francis Cherunilam
3. International Marketing - B.S. Rathor and J.S. Rathor

BUSINESS COMMUNICATION**Unit I**

Business Communication – meaning – essentials – importance – methods – types – Communication through letters – layout of a letter – application for appointment – reference and appointment orders.

Unit II

Business enquiries – offers and quotations – orders – execution of orders – cancellation of orders – claims – adjustments and settlement of accounts – letters of complaints – collection letters – status enquiries.

Unit III

Banking correspondence – Insurance correspondence.

Unit IV

Import and Export trade correspondence.

Unit V

Correspondence of Company secretary with share holders and directors – agenda – minutes preparation – Communication through Reports – importance – Essentials – contents – reports by individuals – committees – annual reports.

Books for study

1. Essentials of Business Communication – Rajendra Pal & J.S.Korlahalli.
2. Business Communication - N.S. Raghunathan & B.Santhanam
3. Commercial correspondence and office management – R.S.N. Pillai and Bagavathi
4. Business Communication – Chaturvedi
5. Business Communication – Dr.P. Sundarapandian & Dr.B. Ravichandran

Books for Reference

1. Business Communication – H.Pradhan

Introduction to PC Software and DTP

Unit I

Introduction to Word – Word Processing – Starting Word – Editing a Document – Move and copy Text – Formatting Text and Paragraph – Finding and replacing text – Enhancing a document – Tables – Using Graphics – Using Mail Merge – Miscellaneous features of Word.

Unit II

Excel – Introduction to Worksheet and Excel – Getting started with Excel – Editing cells – Using Commands and functions – Moving, Copying, Inserting and Deleting Rows and Columns – Printing a Workbook – Creating charts – Using Date and time – Naming Ranges and using built-in functions.

Unit III

Overview of PowerPoint – Creating a Presentation – PowerPoint Views – running a slide show Introduction to Desktop Publishing – Possibilities of DTP – General Design Considerations of DTP – Text Organisation – Designing Common Media Publications – Redesigning.

Unit IV

Introduction to Page Maker – Working Windows – Toolbox – Master Pages – Creating New file – Saving – Printing – Working Graphics – Setting Page Setup – Page layout – Editing Text – Publishing – The Story Editor – Find – Formatting Text – Font – Paragraph – Styles Sheets – Bullets and Numbering.

Unit V

Master Pages - Creating, Applying, Removing, Editing – Working with Graphics and Objects - Color Palette – Working with Graphics – Group and Ungroup Elements – links - Printing a Publication - Page orientation and Numbering – Size – Margins – Table of Contents – Books – Printing a Publication.

Books for study:

1. PC Software for Windows 98 made simple – R.K. Taxali –Tata McGraw Hill Publishing Company Limited – 2001 Chapters 9 – 13, Chapters 14 -23, Chapters 25 – 28, Annexure B.
2. Comdex – Desktop Publishing Course Kit – Revolutionary 3 – Stage Self – Learning System – Vikas Gupta – Dream Tech Press 2001 – New Delhi.

Books for reference:

1. Vikas Gupta, “Comdex Computer Course kit”, Dream Tech Press, New Delhi.
2. Mastering PageMaker – Rebecca Bridges Altman with Rick Altman – BPB Publications – New Delhi.

FIRST YEAR

I SEMESTER

PC Software and DTP - Lab

Word Exercises:

1. Preparing a business letter
2. Preparing a document with different font styles, sizes, paragraph formatting, using header and footer
3. Compound Interest table creation
4. Using Mail Merger
5. Inserting pictures and clipart in a Word document created using template
6. Design a simple webpage using Word

Usage of financial functions (Any five)

Usage of statistical functions (Any three)

9. Preparation of depreciation table

10. Inventory worksheet

11. Manipulating ranges

12. Creating a sales chart

13. Usage of multiple worksheets

PowerPoint Exercises:

14. Preparation of a Business Presentation

15. Using Hyperlinks in a presentation

Page Maker:

16. Design Company Advertisements

17. Design Visiting Cards for sales promotion manager

18. Design sales promotion pamphlet

19. Design a marriage invitation which contains the text both in English and Hindi

20. Design a prospectus for your college

21. Design a catalogue for a furniture shop

Unit I

DATA, INFORMATION AND INFORMATION PROCESSING - Introduction

– definition of information – history of information – quality of information – information processing – information and enterprise – integrated management information – information as a competitive weapon.

FILE ORGANIZATION AND FILE STRUCTURE - Introduction – operations

on file – file storage organisation – storage media - file structure – record types.

Unit II

INTRODUCTION TO DATA BASE MANAGEMENT SYSTEMS (DBMS) -

Introduction – why a data base? – characteristics of data in a database – database management system – why DBMS? - type of database management systems – hierarchical model – network model – relational model – comparison.

Entity – relationship(E- R)modeling - Introduction - E - R model – components of an E – R model – E – R modeling symbols.

Unit III

DATA NORMALISATION - Introduction – first normal form – second normal

form – third normal form – Boyce – Codd normal form – fourth normal form – fifth normal form.

Unit IV

RDBMS Terminology – The relational Data Integrity – Relational Data

Manipulation – Codd's Rules - Tables, views – Indexes – Nulls ,Tables, views – Indexes – Nulls- Queries and Sub Queries – Aggregate Functions – Joins and Unions.

Unit V

PL/SQL Blocks – PL/SQL Architecture – PL/SQL Variables- PL/SQL data types – Control Structures – Cursors – PL/SQL Exceptions – PL/SQL Triggers – Types of Triggers – procedures and packages.

Books for study:

1. Alexis Leon & Mathews Leon - Data base management systems - Leon Vikas Publishing, Chennai, 2002 Chapters 1, 2,3,5,7,8,9,10,11,12,14,15,16,17,18,21,46 –D.

Books for reference:

1. Raghu Ramakrishnan / Johannes Gehrke - Database management systems - Mc Graw Hill, Third edition, 2003.
2. Fred R.McFadden, Jeffrey A.Hoffer & Mary.B.Prescott – “Modern Database Management, ” 5th Edition, Pearson Education Asia, 2001.

SECOND YEAR

III SEMESTER

DATABASE APPLICATIONS (MS ACCESS & ORACLE) - LAB

Ms-Access - Lab list:

1. Create a table “emp” with the following fields:
EmpNo, EmpName, BP, HRA, TA, DA, DED, NP and add 10 records.
Generate a report “Payroll” in the following format.
2. Create a table “Railway” with the following fields:
Tno, Tname, From, To, Sdate, Rdate, Rtime and add 10 records.
Generate a report “Railway Schedule” in the following format.

SECOND YEAR

III SEMESTER

FINANCIAL ACCOUNTING III

Unit I

Fire Insurance claims – Loss of stock policy – Consequential Loss or Loss of profit policy – Application of Average Clause.

Unit II

Royalty Accounts – Accounting treatment in the books of Lessor and Lessee – Sub-lease.

Unit III

Insolvency Accounts – Individual and firm – Statement of Affairs – Deficiency account (List H).

Unit IV

Branch Accounts – Types of branches (excluding foreign and independent branches) – Debtors system – Goods invoiced to branch at selling price – Departmental accounts – Allocation of expenses – Inter-departmental transfers.

hire purchase Accounting – Calculation of interest – Cash price – Accounting treatment in the books of hire – Purchaser and hire – Vendor – Default and repossession – hire purchase – trading account – Debtors method only – Installment purchase system – accounting treatment in the books of buyer and seller.

Books for study

1. Advanced Accountancy – R.L. Gupta and Radhaswamy
2. Advanced Accounts – S.P. Jain and K.L. Narang
3. Advanced Accountancy – M.A. Arulanandam and K.S. Raman
4. Advanced Accountancy – S.N. Maheshwari and S.K. Maheshwari
5. Advanced Accountancy – P.C. Tulsian.

Books for Reference

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
2. Advanced Accountancy – T.S. Reddy and A. Murthy
3. Introduction to Accountancy – T.S. Grewal

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

SECOND YEAR

III SEMESTER

BUSINESS STATISTICS

Unit I

Statistics – Meaning – Functions – Importance – Limitations. Data – Primary-Secondary – Methods – Census – Sampling – classification – Tabulation – Presentation – Diagrammatic – Graphic.

Unit II

Arithmetic mean – Combined mean – Weighted arithmetic mean – Geometric mean – Harmonic mean – Median – Mode.

Range – Quartile deviation – Mean deviation – Standard deviation – Combined standard deviation – Co-efficient of variation.

Skewness – Methods of studying skewness – Karl Pearson's Co-efficient of skewness – Bowley's co-efficient of skewness.

Unit III

Correlation – Methods of studying correlation – Scatter diagram – Graphic method – Karl Pearson's Co-efficient of correlation, rank correlation, concurrent deviation method.

Unit IV

Regression analysis – Regression line – Regression equations – Least square method – Deviation taken from actual mean and assumed mean method.

Index numbers – Types – Tests – Consumer price index number.

Unit V

Analysis of time series – Components – Methods of determining trend – Graphic – Semi-average – Moving average – Least square.

Books for study

1. Statistical Methods – M. Manoharan
2. Business Statistics – P.R. Vittal
3. Statistics – R.S.N. Pillai & V. Bagavathi
4. Statistical Methods – C.B. Gupta
5. Business Statistics – J.K. Sharma

Books for Reference

1. Statistical Methods – S.P. Gupta
2. Statistical Methods – Vijay Gupta
3. Fundamentals of Statistics – D.N. Elhance
4. Business Statistics – Levine

Note: The questions should be asked in the ratio of 60% of problems and 40% for theory.

SECOND YEAR

III SEMESTER

COST ACCOUNTING

Unit I

Cost Accounting – Meaning – Objectives – Importance – Advantages – Cost Accounting Vs Financial Accounting – Cost Accounting Vs Management Accounting – Classification and elements of cost – Preparation of cost sheet.

Material – Purchase of materials – Purchase procedure – Store keeping – Different levels of stock – Material issue procedure – Pricing of materials – Labour – Control of Labour cost – Methods of remunerating labour – Incentive wage plans – Chargeable expenses – Meaning and Examples.

Unit III

Overhead – Meaning – Classification – Allocation – Apportionment – Absorption – (Simple Problems only).

Unit IV

Methods of costing – Job costing – Contract costing – Process costing – Normal and Abnormal loss – Process Accounts (Simple problems only).

Unit V

Reconciliation of Cost and Financial Accounting – Reasons - Procedure for reconciliation.

Books for study

1. Cost Accounting – R.S.N. Pillai and Bhagavathi
2. Cost Accounting – S.N. Maheswari
3. Advanced Cost Accounting – Jain and Narang
4. Cost Accounting – S.P. Iyengar

Books for Reference

1. Cost Accounting - Das Gupta
2. Cost Accounting - Nigam, Naranga and Seghal
3. Cost Accounting – B.K. Bhar
4. Cost Accounting – Manash Datta
5. Cost Accounting – P.K. Ghosh

Note: The questions should be asked in the ratio of 60% for problems and 40% for theory.

FINANCIAL ACCOUNTING - V**COMPANY ACCOUNTS****Unit I**

Issue of Shares – Introduction – Accounting procedures for issue of equity and preference shares at par, at discount and at premium – Calls-in-arrears – Calls-in-advance – Forfeiture and reissue – Rights issue – bonus issue – buy back of shares – Redemption of redeemable preference shares.

Unit II

Issue of debentures – Accounting procedures for issue of debentures – debentures issued as collateral security – Redemption of debentures – Methods – Installment – Lottery – Sinking fund – Purchase of own debentures – Ex-interest and Cum-interest quotations – Purchase of own debentures as investment – Cancellation of own debentures.

Unit III

Underwriting of shares and debentures – Marked and Unmarked applications – Firm underwriting – Acquisition of Business – Profit and Loss prior to Incorporation – Final Accounts of Joint stock Companies.

Unit IV

Valuation of Goodwill – Methods – Simple profit – Super profit – Capitalization method – Valuation of shares – Methods – Intrinsic value – Yield Value – Fair value – Liquidation – Statement of Affairs – Deficiency account – Liquidator's final statement of account.

Unit V

Amalgamation, Absorption and Reconstruction (Internal and External) of Joint Stock Companies.

Books for study

- Advanced Accountancy – R.L. Gupta and Radhaswamy
- Advanced Accounts – S.P. Jain and K.L. Narang
- Advanced Accountancy – M.A. Arulanandam and K.S. Raman
- Advanced Accountancy – S.N. Maheshwari and S.K. Maheshwari
- Advanced Accountancy – P.C. Tulsian.

THIRD YEAR

V SEMESTER

BUSINESS LAWS – PAPER-I

GENERAL PRINCIPLES OF LAW OF CONTRACT

Unit I

Law of Contracts – Definition – Essential elements of a valid contract – Classification of contracts – Offer – Acceptance – Communication and revocation of offer and acceptance – Consideration – Capacity of parties – Consent – Free consent – Coercion – Undue influence – Fraud – Misrepresentation – Mistake.

Unit II

Performance of contracts – Various modes of discharge of contracts – Breach of Contracts – Remedies for Breach of Contracts – Quasi Contracts.

SPECIAL CONTRACTS

Unit III

Bailment – Definition – Essentials – Rights and duties of Bailor and Bailee – Bailee's lien – Finder of lost goods – Discharge of bailment contracts.

Unit IV

Contract of indemnity – Contract of guarantee – Essential features – Kinds – Rights and liabilities of surety – Discharge of Surety.

Unit V

Meaning of Agency – Creation and termination of agency – Various modes – Types of agents – Rights and duties of agents and principal.

Business law – R.S.N. Pillai & Bagawathi

Elements of Mercantile Law – N.D. Kapoor

Business Law – M.R. Sreenivasan

4. Mercantile Law – M.C. Kuchal

Books for Reference

1. Hand book of Mercantile Law – E. Venkatesan

2. Business Law – Shukla & Saxena

3. Business Law – S.S. Gulshan & G.K. Kapoor

THIRD YEAR

V SEMESTER

INCOME TAX LAW AND PRACTICE – I

Unit I

Income Tax Act, 1961 – Definitions – Income – Assessment – Assessment year – Previous year – Person – Assessee – Resident – Resident but not ordinarily resident – Non resident – Deemed Income – Capital receipts and Revenue Receipts – Capital expenditure and Revenue expenditure.

Unit II

Exempted Incomes u/s 10, Exempted income on free trade zones u/s 10A, Special economic zones u/s 10AA, Export oriented zones u/s 10B, 10BA, Charitable trust u/s 11, 12, and 13, Political parties u/s 13A.

Unit III

Computation of taxable income – Income from salary – Income from House Property.

Unit IV

Profits and gains from Business or Profession – Depreciation and other deductions.

Unit V

Capital gains – Income from other sources.

Books for study

1. Income Tax Law and Practice – B.B. Lal
2. Income Tax Law and Practice – Bhagavathi Prasad
3. Students Guide to Income Tax – Vinod K.Singhania

Books for Reference

1. Income Tax Law and Practice – H.C. Mehrotra
2. Law and Practice of Income Tax – Dinkar Pagare
3. Income Tax Law and Practice – V.P. Gaur and D.B. Narang

Note: The Questions should be asked in the ratio of 60% for problems and 40% for theory.

THIRD YEAR

V SEMESTER

INTRODUCTION TO MULTIMEDIA APPLICATIONS

Unit I

INTRODUCTION - Products and Evaluation, Hardware, Operating Systems and Software - Objectives – Brief History of Multimedia – What is Multimedia? – The Multimedia market – Content and Copyright – Resources for Multimedia Developers - Types of products – Evaluation - Computer Architecture – Computer Architecture Standards – Operating Systems and Software – Multimedia Computer Architecture.

Unit II

TEXT AND GRAPHICS - Elements of Text – Text Data Files – Using Text in Multimedia Applications – Hypertext - Elements of Graphics – Images and Color – Graphics File and Application Formats, Obtaining Images for Multimedia use – Using Graphics in Multimedia Applications.

DIGITAL AUDIO & VIDEO - Characteristics of Sound and Digital Audio - Digital Audio Systems - MIDI - Audio File Formats - Using Audio in Multimedia Applications - Background on Video - Characteristics of Digital Video - Digital Video Data Sizing - Video Capture and Playback Systems - Computer Animation - Using Digital Video in Multimedia Applications.

Unit IV

PRODUCT DESIGN & AUTHORIZING TOOLS - Building Blocks - Classes of Products - Content Organisational strategies - Storyboarding - Categories of Authoring Tools - Selecting the Right Authoring Paradigm.

Unit V

MULTIMEDIA AND INTERNET - The Internet - HTML and Web Authoring - Multimedia Considerations for the Internet - Design Considerations for Web Pages.

Book for study:

1. **Multimedia Technology and Applications** - David Hillman - Galgotia Publications Private Ltd, New Delhi, First Edition, 1998, Reprint 2002 (Chapters 1 to 10 fully).

Book for reference:

1. **MULTIMEDIA: Making it work** - TAY VAUGHAN - Tata McGraw-Hill Publishing Company Ltd, New Delhi, Fifth Edition, 2001.

MULTIMEDIA APPLICATIONS - LAB**FLASH & PHOTOSHOP****Flash Exercises:****Creation of Flash movies using**

1. Text animation
2. Motion along a path
3. Morphing technique
4. Masking technique
5. Tweening technique
6. Spot light mask
7. Creation of wave files and integrating them with a presentation.
8. Creation of an interactive Website using Action script.
9. Animate a bouncing ball using Action script.
10. Design a birthday greeting card for your friend opening with sound effects

Photoshop Exercises:

11. Design Greeting cards for various occasions
12. Color a given black and white image
13. Apply different filters to the images (Any 10 filters)
14. Create image cloning
15. Design product Wrappers
16. Design Monthly Calendar
17. Design a colorful visiting card
18. Design a digital banner of standard size as 7' x 5' or 6' x 4' with text and photos with Suitable effects

SKILL BASED SUBJECTS

THIRD YEAR

V SEMESTER

EXPORT – IMPORT PROCEDURES AND DOCUMENTATION

Unit I

Export-Import policy – New Export-Import policy – Aims – Schemes – Highlights

Unit II

Export procedures – Export an order – Consignment – Receiving an order – Packing and Marketing – Shipping order – Customs formalities.

Unit III

Export documentation – Documentation – Letter of credit – Credit documentation – Insurance documents and other documents.

Unit IV

Import Procedures – Importing through Indent house – Obtaining import license – Terms used in mentioning prices.

Unit V

Import documentation – Documentation – Documents for Port and Customs Clearance – Insurance documents – Finance document and all other documents.

Books for study

1. International Marketing – Varshney & B.Battacharya
2. International Marketing – Francis Cherunilam
3. International Marketing – B.S. Rathor and J.S. Rathor

RETAIL MARKETING

Unit I

Introduction – Retailing as an activity – Retail Marketing – Consumer behaviour and retail operations.

Unit II

Management of service and quality in retailing – Retail marketing mix and product – Merchandise Management

Unit III

Retail pricing – Retail promotion – Retail logistics and distribution

Unit IV

Methods and approaches to retail marketing planning – Retail location strategies and decisions – Management of a retail brand and its applications.

Unit V

Consumerism and ethics in retailing – International retailing – Future of retailing

Books for Study

1. Retail Marketing Management – David Gilbert
2. Retailing an Introduction – Rover cox

Books for Reference

1. Retail Management: A Strategic Approach – Barry Berman, Joel R. Evans
2. Merchandising and Match for Retailing – Cynthia R

BUSINESS ACCOUNTING

Unit I

Introduction – Book Keeping – Accountancy – Double Entry System – Classification of Accounts – Rules – Scope, Advantages and Limitations of Double Entry System.

Unit II

Books of original entry – Journal – Ruling of Journal book – Compound entry – Advantages of Journal

Unit III

Sub-division of Journal – Subsidiary Books – Purpose – Purchase, Sales and their returns books.

Unit IV

Books of Final entry – Ledgers – Purpose – Ruling and balancing of the Ledger account – Preparation of Trial Balance from the given balances.

Unit V

Final accounts of sole trading concerns with simple adjustments.

Books for study

1. Double Entry Book Keeping – T.S. Grewal
2. Principles and Practice of Accounting – R.L. Gupta and V.K. Gupta
3. Principles of Accounting – Nagarajan and Vinayagam
4. Fundamentals of Advanced Accounting(Financial Accounting) – R.S.N. Pillai and Bagawathi
5. Advanced Accounting – S.P. Iyengar

Books for Reference

1. Advanced Accounts – M.C. Shukla and T.S. Grewal
 2. Advanced Accountancy – T.S. Reddy and A. Murthy
 3. Introduction to Accountancy – T.S. Grewal.
- Note: The questions should be asked in the ratio of 60% for problems and 40% for the theory.