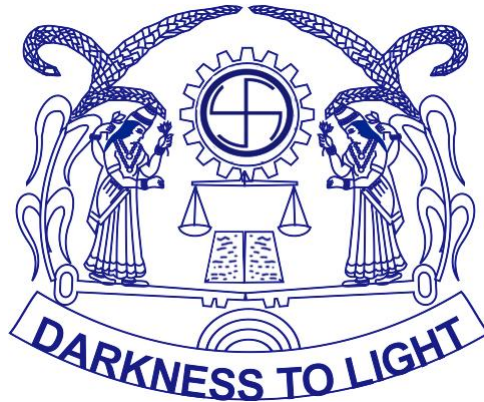# DHANRAJ BAID JAIN COLLEGE
(Autonomous)
Thoraipakkam, Chennai – 600097

Affiliated to the University of Madras

DEPARTMENT OF COMMERCE
B.Com. (CA)

SYLLABUS
(Choice Based Credit System)

Total No. of Semesters: **6**

Total No. of Credits: **140**

SCHEME OF EXAMINATIONS

SEMESTER I

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
I	**Foundation Course:** Tamil-I or any language	5	3	100	3
II	**Foundation Course:** English – I	5	3	100	3
Core I	**Core Course:** Financial Accounting – I	6	3	100	4
Core II	**Core Course:** Business statistics	6	3	100	4
Subject -I	Introduction to Information Technology	6	3	100	5
Non-Major	Basis of Retail Marketing	4	3	100	2
	Soft Skill	2	3	100	2

SEMESTER II

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
I	**Foundation Course:** Tamil-II or any language	5	3	100	3
II	**Foundation Course:** English –II	5	3	100	3
Core I	**Core Course:** Financial Accounting – II	6	3	100	4
Core II	**Core Course:** Office Automation Packages	6	3	100	4
Subject -I	Indian Economy	6	3	100	5
Non-Major	Fundamental of Insurance	4	3	100	2
	Soft Skill	2	3	100	2

SEMESTER III

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
I	Corporate Accounting – I	6	3	100	4
	Business Law	6	3	100	3
II	Business Management	6	3	100	4
Core II	Principles of E commerce	6	3	100	4
Subject -I	Banking Theory Law & Practice	5	3	100	5
Non-Major	Personality Enrichment	1	3	100	3

SEMESTER IV

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
I	Corporate Accounting – II	6	3	100	4
	Company Law	5	3	100	4
II	Business Communication	5	3	100	3
Core I	Management Information System	5	3	100	3
Core II	Programming in C	4	3	60	3
	Application Lab-Programming in 'C'	2		40	2
Non-Major	Computing Skill	2	3	100	3
	Environmental Studies - Field Work	1	3	100	2

SEMESTER V

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
I	Cost Accounting	6	3	100	5
II	Income Tax Law & Practice - I	6	3	100	4
Core I	Entrepreneurial Development	6	3	100	4
Core II	Visual Basic Programming & DBMS	3	3	60	2
	Application Lab-Visual Programming and DBMS	3		40	2
Subject -I	Web Design	6	3	100	5

SEMESTER VI

Paper No.	Subjects	Instructional Hours Per week	Exam Duration Hours	Total Marks	Credits
I	Financial Services	6	3	100	4
II	Practical Auditing	6	3	100	4
Core I	Accounting for Managerial Decision	6	3	100	5
Core II	Computer Applications - Tally	6	3	100	5
Subject -I	Income Tax Law & Practice - II	5	3	100	4
Non-Major	Value Education	1			2
	Compulsory Extension				1

COURSE CODE	COURSE TITLE	L	T	P	C
16M451A	**FINANCIAL ACCOUNTING – I**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	**Basic Accounting Concepts & Conventions Final Accounts:** Meaning and scope of Accounting, Basic Accounting concepts and conventions – Objectives of Accounting – Preparation of Final Accounts of a Sole Trading concern – With necessary adjustments.
UNIT 2	Insurance Claims – Average Clause Policy Excluding Loss of Profit – Average due date.
UNIT 3	Classification of Errors – Rectification of errors – Preparation of Suspense Account – Bank Reconciliation Statement (BRS).
UNIT 4	Depreciation accounting – Straight line & Diminishing Balance including change in method of Depreciation.
UNIT 5	Single Entry System – Meaning, Features , Defects – Difference between single entry and Double entry system – Statement of Affairs method – Conversion method.

REFERENCE BOOKS:
1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

COURSE CODE	COURSE TITLE	L	T	P	C
16M451B	**BUSINESS STATISTICS**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Introduction – Meaning and Definition of Statistics – Collection and Tabulation of Statistical data – Diagrammatic and Graphical representation of data.
UNIT 2	Measures of Central Tendency – Arithmetic Mean, Median, Mode, Geometric Mean and Harmonic Mean.
UNIT 3	Measures of Dispersion – Range – Standard deviation – Mean deviation – Quartile deviation.
UNIT 4	Correlation Analysis – Types of Correlation – Karl Pearson's coefficient of correlation – Rank Correlation.
UNIT 5	Regression Analysis – Uses of Regression Analysis – Regression Lines.

RECOMMENDED BOOKS:
1. Statistical Methods – S.P. GUPTA
2. Business Statics – P.R. VITAL
3. Basic Statics – B.AGARWAL
4. Business Statistics- J.K. SHARMA

COURSE CODE	COURSE TITLE	L	T	P	C
14C451A	**INTRODUCTION TO INFORMATION TECHNOLOGY**	6	-		5

UNIT	SYLLABUS
UNIT 1	▪ The Computer system-their uses and components-CPU: control & logic unit ▪ Generation of computers-Classification of Computers ▪ PC-Laptop ▪ Memory: Volatile, non-volatile & virtual memory-Types of Bus.
UNIT 2	▪ Input devices: Keyboard, mouse, joystick, scanner, light pen, and touch screen ▪ Output devices: printers, dot-matrix printer, ink-jet printer, laser printer-monitor. ▪ Storage devices: Magnetic tape, Hard disks, CD-ROM, Speakers
UNIT 3	▪ Software concepts: Types of software ▪ System software: Operation System and its types, Assembler, Compiler, Interpreter. ▪ Application software: Word processing, Presentation tools, Electronic Spreadsheets Database system, DTP Packages, Graphic packages, Business system.
UNIT 4	▪ Principles and Techniques of Programming: Program definition-Program lifestyle. ▪ Flow-Chart: Definition, Symbols, Benefits, Limitations and examples. ▪ Characteristics, Benefits, Drawbacks and Examples of Algorithms.
UNIT 5	▪ Databases: Structure of a data table. ▪ Internet features– E-mail

TEXT BOOKS:
1. C.S.V.Murthy, 2001, *Fundamentals of Computers*, 1st Edition, Himalaya publishing House.
2. LPEditorial Board, *Fundamentals of Computer*, 1st Edition, Law Point Publishers.

REFERENCES
1. V.RAJARAMAN, 2002, *Fundamentals of Computers*, 3rd Edition, Prentice Hall of India.
2. Marilyn W. Meyer and Roberta L. Baber, *Computers in your future*, 2nd Edition Prentice Hall of India.

ourse Code	COURSE TITLE	L	T	P	C
14N61ZA	**BASIS OF RETAIL MARKETING (NON – MAJOR)**	4	-		2

UNIT	SYLLABUS
UNIT 1	Retailing – Definition – Retail Marketing – Growth Of Organized Retailing In India – Importance Of Retailing
UNIT 2	Function of Retailing – Characteristics Of Retailing – Types Of Retailing – Store Retailing – Non Store Retailing.
UNIT 3	Retail Location Factors – Branding In Retailing – Private Labeling – Franchising Concept
UNIT 4	Communication Tools Used In Retailing – Sales Promotion, E –Tailing – Window Display
UNIT 5	Supply Chain Management – Definition – Importance – Role Of Information Technology In Retailing.

Recommended Books :

1. Gilbert Pearson , Retail Marketing Education Asia , 2001

2. Vedamani Gibson , Retail Marketing Jaici Publishing House New Delhi – 2000

3. Berman & Evans Retail Management Phi , New Delhi 2001

4. Michael Levy And Barton A Weitz, Retailing Management Tata Mc , Graw Hill, New Delhi 2001

5. Dr. L. Natarajan Retail Marketing Margham Publication Chennai

COURSE CODE	COURSE TITLE	L	T	P	C
14S61AA	**Soft skill – I ESSENTIALS OF LANGUAGE COMMUNICATION-II**	**2**	**-**		**4**

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UNIT	SYLLABUS
UNIT 1	**:** Recap of language skills – vocabulary, phrase, clause, sentence
UNIT 2	**:** Fluency building.
UNIT 3	Principles of Communication
UNIT 4	Types of Communication
UNIT 5	LSRW in Communication

Recommended Texts

- Monippally, Matthukutty. M. 2001. *Business Communication Strategies.* 11th Reprint. Tata McGraw-Hill. New Delhi.
- Sasikumar. V and P.V. Dhamija. 1993. *Spoken English: A Self-Learning Guide to Conversation Practice.* 34th Reprint. Tata McGraw-Hill. New Delhi.
- Swets, Paul. W. 1983. *The Art of Talking So That People Will Listen: Getting Through to Family, Friends and Business Associates.* Prentice Hall Press. New York.
- Hewings, Martin. 1999. *Advanced English Grammar: A Self-Study Reference and Practice Book for South Asian Students.* Reprint 2003. Cambridge University Press. New Delhi.
- Lewis, Norman. 1991. *Word Power Made Easy.* Pocket Books.
- Hall and Shepherd. *The Anti-Grammar Grammar Book: Discovery Activiies for Grammar Teaching.* Longman

COURSE CODE	COURSE TITLE	L	T	P	C
16M52C	**FINANCIAL ACCOUNTING – II**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Branch Accounts – Dependent Branches – Stock and Debtors System – Branch Trading Accounts – Distinction between whole sale profit and Retail Profit
UNIT 2	Departmental Accounts – Basis for allocation of expense – Inter departmental -Transfer of cost (or) Selling price – Treatment of expenses which cannot be allocated
UNIT 3	Hire Purchase Accounting – Treatment of Default and Repossession – Complete and Partial – Installment Purchase System
UNIT 4	Partnership Accounts – Concepts - Treatment of Goodwill – Admission – Retirement cum Admission – Simple Problems only.
UNIT 5	Partnership Dissolution – Insolvency of a partner – All Partners – Distribution – Simple Problems only.

REFERENCE BOOKS:
1. R.L. Gupta & V.K. Gupta _ Financial Accounting – Sultan Chand Publishing – New Delhi.
2. Jain & Narang – Financial Accounting – Kalyani Publishers Patiala
3. Tulsian – Financial Accounting – Tata MC Graw will New Delhi.
4. T.S. Reddy & A. Murthy – Financial Accounting – Margham Publishers T. Nagar – 17.
5. Rajasekar – Financial Accounting – Pearson Publications

COURSE CODE	COURSE TITLE	L	T	P	C
14M452D	**OFFICE AUTOMATION PACKAGES**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Overview of Desktop-Creation, Copying, Moving, Deletion and Maintenance of files and folders
UNIT 2	▪ Text manipulations-sage of numbering, bullets, footer and header ▪ Usage of spell check and find & replace-Text formatting-Picture Insertion and alignment. ▪ Creation of documents, using templates-Creation of templates. ▪ Mail Merge Concepts. ▪ Copying text and picture from Excel and PowerPoint.
UNIT 3	▪ Introduction to MS EXCEL – Work book and Work sheet-Basics of Work book ▪ Referencing a cell-Relative Vs. Absolute-Mixed Mode Referencing ▪ Logical functions-Mathematical and Trigonometric functions-Text functions-Financial functions-Statistical functions ▪ Charts, Data Forms, Sort, Filter, Validation, Subtotal, and Goal Seek.
UNIT 4	▪ Presentation, types, Styles & options ▪ Inserting clip arts & picture-Frame movements of above-Insertion of new slides. ▪ Preparation of organizing charts-Presentation using wizards
UNIT 5	▪ How to use a browser, including loading URLs-moving to other pages, saving pages, graphics, using e-mail and search engines.

TEXT BOOK
1. R K TAXALI, 2000, *PC Software for windows made simple*, 1st Edition, Tata McGraw Hill Publications, New Delhi.

REFERENCES
1. Jones Graham, 1997, *How to use Internet*, 1st Edition, Jaico: Madras.

COURSE CODE	COURSE TITLE	L	T	P	C
16C452B	**INDIAN ECONOMY**	**6**	**-**		**5**

UNIT	SYLLABUS
UNIT 1	Features of Less Developed and Developing Economics – Economics and Non Economic Factors Impeding Economic Growth and Development – Factor Determining Economic Development
UNIT 2	Human Resources – Population Growth as a Regarding Factor – Population Policy
UNIT 3	Agriculture – Its Contribution to Economic Development – Food Problem – Methods of Solving it – Measure to Increase Agricultural Productivity – Land Reforms – Green Revolution – Agricultural Credit.
UNIT 4	Role of Industries in Economic Development – Cottage and Small Scale Industries – Large Scale Industries – Iron and Steel Cement and Sugar, Public Sector – Trade Unions.
UNIT 5	Transport (Road, Railway and Civil aviation) Transport Co – Operation – Poverty In India – Poverty Eradication Programmes – Planning in India – Objectives – Achievement of Five Year Plan.

Recommended Books:
1. Dhingara I.C   :   Indian Economy
2. Dutt and Sundaram   :   Indian Economy
3. S. Sankaran   :   Indian Economy
4. Five year plan   :   Govt. of India Publication
5. The economic & Political weekly: Govt. of India Publication
6. Economic Survey   :   Govt. of India Publication

Course Code	COURSE TITLE	L	T	P	C
14N62ZB	**FUNDAMENTAL OF INSURANCE (NON MAJOR)**	**4**	**-**		**2**

UNIT	SYLLABUS
UNIT 1	Origin And History Of Insurance – Meaning And Definition Of Insurance – Features Of Insurance – Principle Of Insurance – Objective And Advantage Of Insurance – Types Of Insurance – Insurance – Insurance Organization In India And Their Profile – Insurance Regulatory And Development Authority – Its Duties And Functions
UNIT 2	Meaning And Definition Of Life Insurance – Its Features – Its Fundamental Principles – Types Of Policies In Life Insurance - Meaning And Definition Of Fire Insurance – Its Features – Its Fundamental Principles – Types Of Policies In Fire Insurance – Meaning And Definition Of Marine Insurance – Its Features – Its Fundamental Principles – Types Of Policies In Marine Insurance.

Recommended Books:

1. A. Murthy   :   Elements Of Insurance

2. M.N.Mish   :   Insurance – Principles And Practice

COURSE CODE	COURSE TITLE	L	T	P	C
14S62AB	**Soft skill – II ESSENTIALS OF SPOKEN PRESENTATION SKILLS-II**	**2**	**-**		**2**

Objectives

- *train* students to become aware of their thinking style and to enable them to convert thinking into performance.
- *prepare* students to evolve metal models for intra-personal and inter-personal transactions.
- *make* students reflect and improve their use of body language – posture, gesture, facial expression, tone.

UNIT	SYLLABUS
UNIT 1	Thinking and Articulation – cognitive, affect, critical, creative aspects of articulation
UNIT 2	Acquisition of Oral and Aural Skills.
UNIT 3	Communication Boosters – body language
UNIT 4	Function of Cultural Codes in Presentation – etiquette.
UNIT 5	Models of Presentation.

Recommended Texts

- Powell. *In Company.* MacMillan.
- Cotton, et al. *Market Leader.* Longman.
- Pease, Allan. 1998. *Body Language: How to Read Others Thoughts by their Gestures.* Sudha Publications. New Delhi.
- Gardner, Howard. 1993. *Multiple Intelligences: The Theory in Practice: A Reader.* Basic Books. New York.
- De Bono, Edward. 2000. *Six Thinking Hats.* 2nd Edition. Penguin Books.
- De Bono, Edward. 1993. *Serious Creativity.* Reprint. Harper Business.

COURSE CODE	COURSE TITLE	L	T	P	C
16M453E	**CORPORATE ACCOUNTING – I**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Company – Definition - kinds of companies, types of shares – Issue of shares and debentures – Issue at par, premium and discount – Forfeiture and reissue- underwriting of shares and debentures – Liability of under writers – partial, complete and firm
UNIT 2	Redemption of Preference shares and debentures – purchase of business – Profit prior to incorporation.
UNIT 3	Preparation of Company's final accounts – Company Balance sheet preparation – computation of Managerial Remuneration.
UNIT 4	Valuation of goodwill and shares
UNIT 5	Internal Reconstruction – Alteration of share capital and Reduction of capital.

Reference Books :

1. Shukla and Grewal – Advanced Accounts, S.Chand

2. T.S. Reddy and A.Murthy – Corporate Accounting, Margam

3. Jain and Narrang - Company Accounts, Kalyani.

4. R.L.Gupta – Corporate Accounting, Sultan chand.

5. Chakraborthi- Advanced Accountancy.

COURSE CODE	COURSE TITLE	L	T	P	C
16M453G	**BUSINESS LAW**	6	-		3

UNIT	SYLLABUS
UNIT 1	**<u>Nature of Contract : Object of Law of contract</u>** The Indian contract act 1872 – Definition of contract - Essential elements of a valid contract – clarification of contracts – offer and acceptance and Communication of offer and Acceptance and Revocation. Consideration – Capacity to contract – Free consent - Legality of object – void agreement.
UNIT 2	Performance of contract – offer to perform contracts which need not be performed – by whom contract must be performed who can demand performance. Discharge of Contract – meaning – methods – by performance –by agreement – impossibility of performance.
UNIT 3	Remedies for Breach of Contract – Introduction Recession – Damages – Specific Performance – injunction - Quasi contracts.
UNIT 4	Contract of Indemnity and guarantee – Contract of bailment and pledge – Contract of Agency – Creation of agency – Rights, duties and liabilities of an agent - Termination of agency.
UNIT 5	Sale of goods act: Formation of contract of Sale - caveat emptor - Express and implied conditions and warranties – Performance of Contract of Sale – Rights of an unpaid Seller.

<u>**Books Recommended**</u>
1. N.D.Kapoor- "Business Law" Sulthanchand Publishers
2. Srinivasan Business Law Margham Publishers Chennai – 2004
3. Kuchcal, Mercantile Law, Vikas Publishing house New Delhi – 2003
4. Commercial / Business Law – N.D. Kapoor

COURSE CODE	COURSE TITLE	L	T	P	C
16M453H	**BUSINESS MANAGEMENT**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Management : Importance – Definition – Nature and Scope of Management Process – Role and Functions of a Manager – Levels of Management – Development of Scientific Management and other Schools of thought and approaches.
UNIT 2	Planning: Nature – Importance – forms – Types – Steps in Planning – Objectives – Policies – Procedures and Methods – Natures and Types of Policies – Decision Making- Process of Decision-Making – Types.
UNIT 3	Organizing : Types of Organizations – Organization Structure – Span of Control– Departmentalization – Informal Organization.
UNIT 4	Authority – Delegation – decentralization – Difference between Authority and Power – Responsibility –Direction – Nature and Purpose.-- Leader ship and Kinds Motivation Kinds Of Motivation
UNIT 5	Co- Ordination – Need, Type and Techniques and Requisites for Excellent Co - Ordination – Controlling – Meeting and Importance – Control Process.

REFERENCE BOOKS:
1. P.C. Tripathi & P.N. Reddy   Principles of Management
2. L.M. Prasad   Principles of Management
3. Dinkar Pagare   Principles of Management
4. C.B. Gupta   Business Management
5. N. Premavathy   Business Management
6. J. Jayasankar   Principles of Management

COURSE CODE	COURSE TITLE	L	T	P	C
16M453J	**PRINCIPLES OF E- COMMERCE**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	E-Commerce – Introduction, Advantages and Disadvantages of E-Commerce, Role of E-Commerce, Basis of IT and Business.
UNIT 2	Internet and Networking Concept – Definitions, www, network concept, types of networks (LAN, MAN, WAN), Internet Protocol, TCP/IP, IP Addressing, HTML, HTML tags, Intranet and Extranet.
UNIT 3	Web Marketing Strategies – Introduction, Defferent types of Marketing strategies (product Based and Customer Based), Communicating with different Market segments, Advertising on the web.
UNIT 4	Electronic Data Interchange – Introduction on EDI, EDI on internet Supply Chain Management, its software, Online payment, payment cards, advantages and disadvantages of Payment cards.
UNIT 5	Internet Security – Introduction, Computer Security its types , threats, Hackers, Classification of Computer security (Security, Integrity, Necessity), Security Policy and Integrated Security.

Text Books:
1. Electronics Commerce by Gary P. Schnider, fourth annual edition.

Reference:
1. Electronic Commerce by Marily n Greenstein and ToddM Feinman.
2. E-commerce by Kamlesh K. Bajaj and Debjani nag.

COURSE CODE	COURSE TITLE	L	T	P	C
16C453C	**BANKING THEORY LAW AND PRACTICE**	**5**	**-**		**5**

UNIT	SYLLABUS
UNIT 1	▪ Definition of banking-Classification of banks-Role of banks in economic development ▪ Banking Regulation Act: Importance, Provisions regarding capital structure, Core Capital I &II – Capital Adequacy Ratio-Appropriation of funds, Licensing, Opening of new branches, Management and control over banks.
UNIT 2	▪ Characteristics of a Central Bank ▪ Administration and management of Reserve Bank ▪ Functions of Reserve Bank of India, methods of issue, credit control, qualitative and quantitative techniques of credit control
UNIT 3	▪ Commercial Banks, Various functions ▪ Credit creation, Loans and Advances, E-Banking, Credit cards, Debit cards, ATM cards, Electronic clearing system, Electronic Fund transfer-Real Time Gross settlement System and Internet Banking
UNIT 4	▪ Opening of an account, Types of deposit account ▪ Types of customers, Relationship between banker and a customer ▪ Importance of customer relations, Customer grievances and redressal, role of banking ombudsman.
UNIT 5	▪ Negotiable Instruments-Meaning and Characteristics ▪ Promissory notes, bills of exchange ▪ Cheques including e-cheques, Feature, Material alteration, Crossing-Meaning, Kinds, Endorsement-Meaning and Types, Payment and Collection of Cheques, Rights, Duties, Statutory protection to the paying banker

TEXT BOOK

1. Sundharam & Varshney, 2005, *Banking Theory &Practice,* 17th Ed., Sultan Chand & Sons, New Delhi
2. Dr.S.N.Maheswari, 2004*, banking Theory Law & Practice,* 10th Ed., Sultan Chand & Sons, New Delhi.

REFERENCE BOOKS
1. B.Santhanam, 2005, *Banking theory Law & Practice*, 4th Ed., Margham Publications, Chennai.
2. Dr.K Nirmala Prasad & J Chandradass, 2005, Banking theory Law & Practice, 1st Ed., Himalaya Publishing House, Mumbai.
3. M.L.Tannan, 2005, Banking Law & Practice, 21st Ed., Wadheva Publishers, Mumbai.

COURSE CODE	COURSE TITLE	L	T	P	C
14S63AC	**PERSONALITY ENRICHMENT**	**1**	**-**		**3**

UNIT	SYLLABUS
UNIT 1	• Definition of Personality • Components of Personality – Structural and Functional aspects • Determinants of Personality – Biological, Psychological and Socio-Cultural factors • Assessment of Personality – Observation, Interview and Psychological Tests • Misconceptions and Classifications • Need for Personality Development
UNIT 2	**Self Awareness and Self Motivation** • Self Analysis through SWOT and Johari window • Elements of Motivation • Seven rules of Motivation • Techniques and Strategies for Self Motivation • Motivation Checklist and Goal Setting based on the principles of SMART • Self Motivation and Life
UNIT 3	**General Knowledge and Current Affairs** • Regional, National and International events • Geographical, Political and Historical facts • Information on sports and other recreational activities • Basic knowledge with regard to health and health promotion
UNIT 4	**Memory, Decision Making and Study Skills** • Definition and Importance of Memory • Causes of Forgetting • How to forget (thought stopping), how to remember (techniques for improving memory) • The technique of passing exams • The rational decision making process • Improving creativity in decision making and components of creativity

UNIT 5	**Power of Positive Thinking** • Thinking power – seven steps for dealing with doubt • Traits of positive thinkers and high achievers • Goals and techniques for positive thinking • Enhancement of concentration through positive thinking • Practicing a positive life style
PRACTICAL TRAINING	**The course would include the following practical exercises** • Ice Breaking • Brainstorming • Stimulation Exercises • Thought Stopping • Memory • Study Skills Training

Course objective: To understand the importance of personality and methods to enrich the same.

REFERENCES

1. Mile, D J (2004), Power of Positive Thinking, Delhi, Rohan Book Company.
2. Pravesh Kumar (2005), All about Self-Motivation, New Delhi, Goodwill Publishing House
3. Dudley, G A (2004), Double your Learning Power, Delhi, Konark Press, Thomas Publishing Group Ltd.,
4. Lorayne, H (2004), How to develop a super power memory, Delhi, Konark Press, Thomas Publishing Group Ltd.,
5. Hurlock, E B (2006), Personality Development, 28th Reprint, New Delhi, Tata MCGraw Hill.

COURSE CODE	COURSE TITLE	L	T	P	C
16M454k	**CORPORATE ACCOUNTING – II**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Human Resource Accounting – Accounting Standards – Financial Reporting Practices – Accounting for price 1 level changes.
UNIT 2	Amalgamation – Absorption and external reconstruction of a company – (inter company investments excluded)
UNIT 3	Preparation of profit and loss account and balance sheet of banking companies and insurance companies
UNIT 4	Holding Companies and preparation of Consolidated Balance Sheet.(simple problems only)
UNIT 5	Liquidation – meaning – order of payment liquidator's remunaration – Liquidator's final statement of accounts.

Reference Books :

1. Shukla and Grewal – Advance Accounts, S.Chand

2. T.S. Reddy and A. Murthy – Corporate Accounting, Margam

3. Jainand Narang – Company Accounts, Kalyani

4. R.L. Gupta – Corporate Accounting, Sultan chand

COURSE CODE	COURSE TITLE	L	T	P	C
16M454L	**COMPANY LAW**	**5**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	▪ Meaning, Definition & Salient Features of Companies Act, 2013 ▪ Kinds of Companies ▪ Promotion, Role of Promoters-Incorporation of a Company
UNIT 2	▪ Memorandum of Association, Contents & Alteration ▪ Articles of Association, Contents & Alteration ▪ Prospectus, Contents & Consequences of misstatement ▪ Doctrine of Ultra Virus & Indoor Management.
UNIT 3	▪ Directors-Appointment, Qualification-Disqualification ▪ Membership in a Company, Modes of acquiring Membership ▪ Rights and Liabilities of Members, Termination of Membership ▪ Corporate Governance- Meaning, benefits of good governance, factors influencing corporate governance.
UNIT 4	▪ General and Statutory Meeting, Extraordinary Meetings ▪ Resolutions, Meaning and Kinds ▪ Role of Company Secretary with respect to meetings
UNIT 5	▪ Meaning and modes of winding up ▪ Powers of court in winding up ▪ Consequences and procedures for winding up ▪ Powers, Liabilities and Duties of Liquidators

TEXT BOOK
N.D.Kapoor, 2003, *Elements of Company Law*, 27th Ed., Sultan Chand & Sons, New Delhi.

REFERENCES
1. S.Kathireasan & Dr.V.Radha, 2006, *Company Law*, 6th Ed., Prasanna Publishers, Chennai.
2. P.C.Tulsian, 2005, *Business & Corporate Laws*, 1st Ed., Tata McGraw Hill, New Delhi.
   Majumdar & G.K.Kapoor, 2005, *Company Law*, 9th Ed., S.Chand & Sons, New Delhi

COURSE CODE	COURSE TITLE	L	T	P	C
16M454M	**BUSINESS COMMUNICATION**	**5**	**-**		**3**

UNIT	SYLLABUS
UNIT 1	Definition – Methods – Types – Principles of effective Communication – Barriers to Communication – Business Letter – Layout.
UNIT 2	Kinds of Business Letter: Interview – Appointment – Acknowledgement – Promotion – Enquiries – Replies – Orders – Sales – Circular – Complaints.
UNIT 3	Bank Correspondence – Insurance Correspondence – Agency Correspondence – Correspondence with Shareholders, Directors.
UNIT 4	Reports Writing – Agenda, Minutes of Meeting – Memorandum – Office Order – Circular – Notes.
UNIT 5	Modern Forms of Communication : Fax – e-mail – Video Conferencing – Internet – Websites and their use in Business.

REFERENCE BOOK:

1. Essentials of Business Communication – Rajendra Pal & J.S. Korlahalli
2. Communication for Business – Shirley Taylor.
3. Business Communication Today – Bovee, Thill, Schatzman
4. Advanced Business Communication – Penrose, Rasbery, Myers]

COURSE CODE	COURSE TITLE	L	T	P	C
16M454N	**MANAGEMENT INFORMATION SYSTEMS**	**5**	**-**		**3**

UNIT	SYLLABUS
UNIT 1	Definition of Management Information System – MIS support for planning, Organizing and controlling – Structure of MIS – Information for decision – making.
UNIT 2	Concept of System – Characteristics of System – Systems classification – Categories of Information Systems – Strategic information system and competitive advantage
UNIT 3	Computers and Information Processing – Classification of computer – Input Devices – Output devices – Storage devices – Batch and online processing. Hardware – Software. Database management system.
UNIT 4	System Analysis and design – SDLC – Role of System Analyst – Functional Information system – Personnel, production, material, marketing.
UNIT 5	Decision Support Systems – Definition. Group Decision Support Systems – Business Process Outsourcing – Definition and function

REFERENCE BOOK:

1. "Management Information Systems", Prentice Hall of India – Mudrick & Ross

2. "Management Information System", - Gordan B. Davis

3. "Information Systems Analysis and Design" – James A Senn

4. "Management Information Systems" – Prentice – Hall of Undua – Sadagopan

5. "Management Information System" – CSV Murthy – Himalaya Publications

COURSE CODE	COURSE TITLE	L	T	P	C
16C454D	**PROGRAMMING IN C**	**4**	**-**		**3**

UNIT	SYLLABUS
UNIT 1	▪ C Fundamentals-Character set-Identifier and Keywords. ▪ Data types-Constants-Variable declarations. ▪ Expressions. ▪ Statements-Arithmetic, Unary, Relational, Logical, Assignment and Conditional operators-Library functions. ▪ Date input and output functions-Simple C Program
UNIT 2	▪ Flow of control –if, if-else,while, do-while, for loop, nested control structures. ▪ Switch, break and continue, go to statements-Comma operator.
UNIT 3	▪ Functions-definition-Prototype-Passing arguments. ▪ Storage Classes-Automatic, External, Static, Register Variables.
UNIT 4	▪ Arrays-Defining and Processing. ▪ Passing Arrays to functions-Multi-dimensional arrays.
UNIT 5	▪ File – Pointer – File – Operations – Functions – Sequential File Processing ▪ File Handling

TEXT BOOK
1. E.Balagurusamy, 2007, *Programming in ANSI C*, 4th Edition, Tata McGraw Hill Publishing Company Ltd, New Delhi.

REFERENCES
1. H.Schildt, 2000, C: *The Complete Reference*, 4th Edition, TMH PubCo Ltd, New Delhi.
2. B.W.Kernighan and D.M.Ritchie, 1998, *The C Programming language*, 2nd Edition, PHI.
3. Kanetkar Y, 1999, *Let us C*, 3rd Edition, BPB Publication, New Delhi.
4. Henry Mullish & Hubert L.Cooper, 2002, "The sprit of C", An Introduction to *Modern Programming*, 1st Edition, Jaico Publishing House

COURSE CODE	COURSE TITLE	L	T	P	C
16C4541	**APPLICATION LAB-PROGRAMMING IN C**	**2**	**-**		**2**

Course objective: To develop the ability of programming using C language

UNIT	SYLLABUS
UNIT 1	1. Sin(x), 2. Cos(x), 3. Exp(x) (Comparison with built in functions)
UNIT 2	Counting the no. Of vowels, consonants, words, white spaces in a line of text and array of lines Reverse a string & check for palindrome.
UNIT 3	$^n P_r$, $^n C_r$ GCD of two numbers Fibonacci sequence
UNIT 4	.Addition & Subtraction 2.Multiplication
UNIT 5	Insertion Sort Linear Search
UNIT 6	1.Students Information file 2.Students Mark processing

COURSE CODE	COURSE TITLE	L	T	P	C
14E64AA	**ENVIRONMENTAL STUDIES**	**1**	**-**		**2**

UNIT	SYLLABUS
UNIT 1	**The Multi disciplinary Nature of Environmental Studies** Definition, scope and importance, Need for public awareness
UNIT 2	**Natural Resources** Renewable and non-renewable resources: Natural resources and associated problems • **Forest Resources:** Use and over-exploitation, deforestation case studies, limber extraction, mining, dams and their effects on forests and tribal people. • **Water Resources:** Use and over-utilization of surface arid ground water, floods, drought, conflicts over water, dams – benefits and problems. • **Mineral Resources:** Use and exploitation, environmental effects of extracting using mineral resources case studies. • **Food Resources:** World food problems, changes caused by agriculture and overgrazing, effects of modern agriculture, fertilizer-pesticide problems, water logging salinity, case studies. • **Energy Resources:** Growing energy needs, renewable and non-renewable energy sources, use of alternate energy sources – Case Studies. • **Land Resources:** Land as a resource, land degradation, man induced landslides, soil erosion and desertification. Role of an individual and conservation of natural resources – Equitable use of resources for sustainable life styles.
UNIT 3	**Ecosystems** Concept of an Ecosystem – Structure and Function – Producers, consumers and decomposers – Energy flow in the ecosystem – Ecological succession – Food chains, food webs and ecological pyramids – Introduction, types, characteristics, features, structures and function of Forest Ecosystem, Grassland Ecosystem, Desert Ecosystem and Aquatic Ecosystem (ponds, streams, lakes, rivers, oceans, estuaries)

UNIT 4	**Biodiversity and its Conservation** Introduction – Definition genetic species and eco-system diversity – Bio-geographical classification of India – Value of the biodiversity consumptive use, productive use, social, ethical. Aesthetic and option values – Biodiversity at Global, National and Local levels – India as a mega – diversity nation – Hot-Spots of biodiversity – Threats to biodiversity habitat loss, poaching of wildlife, man wildlife conflicts – Endangered and endemic species of India – Conservation of biodiversity: In-situ and Ex-situ conservation of biodiversity.
UNIT 5	**Environmental Pollution Definition** Causes, effects and control measures of Air pollution, Water pollution, Soil pollution, Marine pollution, Noise pollution, Thermal pollution and Nuclear hazards – Solid water management causes, effects and control measures of urban and industrial wastes – Role of an individual in prevention of pollution – Pollution of case studies – Disaster management, floods, earthquake, cyclone and landslides.
UNIT 6	**Social Issues and the Environment** Unsustainable to Sustainable development – Urban problems related to energy – Water conservation, rain water harvesting, watershed management – Resettlement and rehabilitation of people; its problems and concerns & Case Studies – Environmental ethics issues and possible solutions – Climate change, global warming, Acid rain, ozone layer depletion, nuclear accidents and holocaust. Case studies, Wasteland reclamation – Consumerism and waste products – Environmental Protection Act – Air (Prevention and Control of Pollution) Act – Water (Prevention and Control of Pollution) Act – Wildlife Protection Act – Forest Conservation Act – Issues involved in enforcement of environmental legislation – Public awareness.
UNIT 7	**Human Population and the Environment** Population growth, variation among nations – Population explosion – Family Welfare Programme – Environment and human health – Human Rights – Value Education – HIV / AIDS – Women and Child welfare – Role of Information Technology in Environment and human health – Case Studies
UNIT 8	**Field Work** Visit to a local area to document environmental assets – river / forest / grassland / hill mountain – Visit to a local polluted site – Urban / Rural / Industrial / Agricultural – Study of common plants, insects, birds – Study of simple ecosystems – pond, river, hill slopes, etc. (Field work equal to 5 lecture hours)

COURSE CODE	COURSE TITLE	L	T	P	C
16S64AD	**COMPUTING SKILL**	**2**	**-**		**3**

UNIT	SYLLABUS
UNIT 1	*Introduction to Computers* – Classification of Computers; Role of Computers in society; Inside the Computers – Hardware (processing, memory, i/o, storage), Software (systems, application), CPU, OS, (DOS, Windows, Unix, Linux), Storage Devices; Programming – Overview, need for languages, skills; Networking Basics; Virus; Hacking.
UNIT 2	*Word Processing* – Open, Save and close word document; Editing text – tools, formatting, bullets; Spell Checker; Navigating in word – keyword, Mouse; document formatting – paragraph alignment, indentation, headers and footers, numbering; printing – preview, options.
UNIT 3	*File Management* – Understanding the importance of file management; backing of files, navigating thru My Computer and Windows Explorer; Files and Folders – editing, retrieving, deleting, renaming, subfolders – manipulate windows – maximize, minimize; Power point basics – terminology, templates, viewing.
UNIT 4	*Spreadsheets* – MS Excel – opening, entering text and data, format navigating; Formulas – entering, handling and copying; Charts – crea formatting and printing, header and footer, centering data, printing.
UNIT 5	*Networks* – Internet Explorer – components; www – working, brows searching, saving – Bookmark – favorite, create, delete – Printing a web p email – creating, receiving, reading and sending messages.

References:
1. Introduction to Computers – Peter Norton, Tata McGraw-Hill.
2. Microsoft 2003 – Jennifer Ackerman Kettel, Guy Hat-Davis, Curt Simmons, Tata McGraw-Hill.

COURSE CODE	COURSE TITLE	L	T	P	C
16M455P	**COST ACCOUNTING**	**6**	**-**		**5**

UNIT	SYLLABUS
UNIT 1	Introduction of cost accounting – Meaning, definition, scope and objectives of cost accounting, cost accounting Vs financial accounting – Difference between cost accounting and Management accounting – Requisites of good costing system – Steps necessary to install a cost system – General principles – Classification methods and techniques of cost accounting
UNIT 2	**Cost sheet, Tender, Quotations** Elements of cost – Classification of overheads – Cost sheet– cost sheet vs production statement – Stock of Raw materials – specimen cost sheet with inventories – Tenders and quotations.
UNIT 3	**Materials** Meaning of material control – Essentials, objectives, advantages – Store keeping and inventory control – Economic Ordering Quantity(EOQ) – pricing of material issues (LIFO, FIFO, HIFO, Simple Average, weighted average, Standard Price method, inflated price method) material losses. **Labour :** Computation and control of Labour – Labour turnover – Time keeping department – payroll department – Remuneration and incentives – time rate system, piece rate system – premium and Bonus plan.
UNIT 4	**Overheads :** Meaning and definition – Importance‑ Classification – Primary Distribution of overheads, Secondary distribution of overheads – Absorption of overheads – calculation of Machine hour rate.
UNIT 5	Process Costing – with loss, Normal and Abnormal Loss – Abnormal gain – Inter process profit

Books for Reference :
1. Cost Accounting   :   T.S. Reddy Y.Hari Prasad Reddy
2. Cost Accounting   :   Jain And Narang
3. Cost Accounting   :   S.P. Iyengar
4. Advanced Problems and Solutions in cost accounting- Dr.S.N. Maheswari

COURSE CODE	COURSE TITLE	L	T	P	C
16M455Q	**INCOME TAX LAW & PRACTICE – I**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Meaning of Income – Canons of Taxation and Income Tax Act – Important definitions under the Income Tax Act – Scope of total income – Residential Status – Incomes exempt from Tax
UNIT 2	Heads of Income – Salaries – Allowances – perquisites and their valuations – Deductions from Salary – Other related provisions –Gratuity – pension – commutation of pension – Provident Fund.
UNIT 3	Income from house property – Definition of annual value deductions from annual value – computation under different circumstances.
UNIT 4	Income from business or profession – Allowable and not allowable expenses – General deductions – Principles – Provisions relating to depreciation – deemed business profits chargeable to profits to tax – compulsory maintenance of books of account – audit of accounts of certain persons – special provision for computing incomes on estimated basis under section 44 AD and 45 AE – Computation of income from business or profession.
UNIT 5	Filling of return of Income – Assessment procedure in brief – Due date of filling of return – Defective return -Belated Return form – Revised return – Self assessment – Best Judgment assessment -various Income Tax Authorities. & Their powers and duties.

Reference Books :

1. Income Tax Law & Accounts – H.C.M.ehrotrc

2. Income Tax Law & Practice – Bhagavathi Prasad

3. Outline of Income Tax - Rupram Gupta

4. Income Tax Law & Accounts – Vinod Singhania

5. Income Tax Law & Practice – Gaurand Narang

COURSE CODE	COURSE TITLE	L	T	P	C
16M455R	**ENTREPRENEURIAL DEVELOPMENT**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Concept of Entrepreneurship – Definition – Meaning – Types – Qualities of an Entrepreneur – Classification of Entrepreneurs – Factors influencing Entrepreneurship – Functions of Entrepreneurs
UNIT 2	Entrepreneurial Development – Agencies – Commercial Banks – District Industries Centre – National Small Industries Corporation – Small Industries Development Organisation – Small Industries Service Institute. All India Financial Institutions – IDBI –IFCI – ICICI – IRDBI.
UNIT 3	Project Management - Business idea generation techniques – identification of Business Opportunities – Feasibility study – Marketing, Finance, Technology & Legal Formalities-Preparation of Project Report Tools of Appraisal.
UNIT 4	Entrepreneurial Development programmes (EDP) – their role, relevance, and achievements – Role of Government in organizing EDPs – critical evaluation
UNIT 5	Economic development and entrepreneurial growth 　　Role of Entrepreneur in economic growth – Strategic approaches in the changing economic scenario for small scale Entrepreneurs – Networking – Niche play, Geographic Concentration, Franchising/dealership – Development of Women Entrepreneurship.

1. Srinivasan N.P. – Entrepreneurial Development
2. Saravanavel – Entrepreneurial Development
3. Vasant Desai – Project Management
4. Jayashree Suresh – Entrepreneurial Development
5. Holt – Entrepreneurship – New Venture Creation

COURSE CODE	COURSE TITLE	L	T	P	C
16M455S	**VISUAL PROGRMMING AND DBMS**	3	-		2

UNIT	SYLLABUS
UNIT 1	Customizing a Form – writing Simple Programs – Toolbox – Creating Controls – Name Property – Command Button – Access keys – Image Controls – Text Boxes – Labels – Message Boxes – Grid - Tools – Variables – Data Types – String – Numbers.
UNIT 2	Displaying Information – Determinate Loops – Indeterminate Loops – Conditionals – Built in functions and Procedures
UNIT 3	Lists – Arrays – Control Arrays – Combo Boxes – VB Objects – Dialog Boxes –Menus – MDI Forms-Data control
UNIT 4	Advantage and Component of a Database Management Systems – Feasibility study – Data Types – Events – Normal Forms –Data Dictionary.
UNIT 5	Query Basis – Computation Using Queries – Subtotals and GROUP BY Command Queries with Multiple Tables – Subquries – Join – DDL & DML – Testing Queries- Effective Design of Forms and Reports – Form Layout – Creating Forms – Reports

BOOKS FOR STUDY:

1. Gary Cornell – Visual Basic 6 from the Ground up – Tata McGraw Hill – 1999.
2. Noel Jerke – Visual Basic 6 (The Complete Reference) – Tata McGraw Hill –1999.
3. G.V.Post – Database Management Systems Designing and Building Business Application - McGraw Hill International edition – 1999.
4. Raghu Ramakrishnan – Database Management Systems – WCB/McGraw Hill – 1998.
5. C.J.Date – An Introducing to Database Systems – 7th Edition- Addison Wesley – 2000.

COURSE CODE	COURSE TITLE	L	T	P	C
16A465A	**APPLICATION LAB- VISUAL PROGRMMING AND DBMS**	**3**	**-**		**2**

Course objective: To develop the ability of programming using VB and SQL.

1. Simple Arithmetic Calculator.

2. Create Menu options and working with Line and Circle methods.

3. Design application working with RichTextBox, PictureBox and Image using DragDrop and DragOver Events.

4. Working with List and combo boxes

5. Working with Grid control to display a students Mark sheets

6. Query Handling-DDL Statements-CREATE,ALTER,DROP TABLES

7. Query Handling-DML-INSERT,UPDATE AND DELETE STATEMENTS

8. Create a Menu driven program to create a ADO database and perform the operations of insertion, modification, deletion and viewing.

COURSE CODE	COURSE TITLE	L	T	P	C
16A455A	**WEB DESIGN**	**6**	**-**		**5**

Objective: To enable students to learn the concepts of HTML and JavaScript.

UNIT	SYLLABUS
UNIT 1	HTML-HTML Essentials-Tags-Creating your first HTML Document Links-Including images
UNIT 2	Creating tables-Developing HTML forms-creating frames
UNIT 3	Introducing JavaScript Operators, Statements and Functions.
UNIT 4	Handling Events: link, Document, Image & Form
UNIT 5	Working with objects: The JavaScript Object Model-Array, Boolean, Date and String objects

PRACTICAL

1. HTML-Simple Tags-Links-Images-Tables-Frames-Forms.
2. JavaScript-Simple Scripts-Link, Document, Form, Mouse events.

UNIT	SYLLABUS
UNIT 1	HTML - links
UNIT 2	Creating tables – frames
UNIT 3	Java script operators - functions
UNIT 4	Handling events – document, image & form
UNIT 5	Objects – Model – Array- Boolean

TEXT BOOKS
1. Deborah S.Ray, 2000, Eric J.Ray, Mastering HTML 4, 1st Edition, Bpb Publications.
2. James Joworski, 1999, Mastering JavaScript And Jscript, 1st Edition, Bpb Publications.

REFERENCES
1. Deitel and Deitel, 2000, Internet and WWW how to program, 1st Edition, Pearson Education; Asia.
2. Bread Love Bob, 1996, Web Programming, 1st Edition, Sams Publications: U.S.A.

COURSE CODE	COURSE TITLE	L	T	P	C
16M456T	**FINANCIAL SERVICES**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Meaning and importance of Financial Service – Types of Financial Services – Financial services and economic environment – players in Financial Services Sector.
UNIT 2	Merchant Banking – Functions – Issue Management – Managing of new issues – underwriting - capital market - stock exchange - Rule & SEBI.
UNIT 3	Leasing and Hire purchase – concepts and features – Types of Lease.
UNIT 4	Factoring – Functions of factor – Consumer finance – Venture capital – Mutual funds – Credit rating.
UNIT 5	Insurance – Different Types – Life, marine, fire, motor, health, pension plan, annuity, rural insurance. Insurance Laws and Regulations (A brief introduction to IRDA Insurance Act 1938)

Reference Books:
1. Mahendra Raja – F.S. –Sultan chand Pub – New Delhi – 1998.
2. M.Y. Khan – FS – tata mchraw Hill – New Delhi – 2000.
3. D. Joseph Anbrasur, V.K. Boominathan, P. Manoharan, G. Gnanaraju.
4. FS. Sultan chand & sons – New Delhi – 2004.
5. Shasi K.Gupta & Nisha Aggarwar – F.S. Kalyani – Pub – 2010 New Delhi Chennai.
6. B. Santhanam – Financial Services – Margham Publication – 2010 – Chennai.

COURSE CODE	COURSE TITLE	L	T	P	C
16A465U	**PRACTICAL AUDITING**	**6**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Auditing – Meaning – definition – objectives – kinds
UNIT 2	Internal control – internal check – Internal audit – audit Note book – Audit working paper - Audit programme
UNIT 3	Vouching – Verification & Valuation of Assets & Liabilities
UNIT 4	Company Auditor – appointment – qualification – disqualification – removal of auditor – Audit report – duties, powers and liabilities of auditors
UNIT 5	EDP – Audit

Reference Books:
1. B.N.Tandon – practical Auditing sultan chand publication – 2009 – New Delhi
2. Dinakarpagare – principles of Auditing sultan chand publication – 2009 – New Delhi
3. Spicer & Pegler – Auditing, MC million publications – 2000 – New Delhi

COURSE CODE	COURSE TITLE	L	T	P	C
16M456V	**ACCOUNTING FOR MANAGERIAL DECISIONS**	**6**	**-**		**5**

UNIT	SYLLABUS
UNIT 1	Management Accounting – Definition, Functions, Scope, Management Accounting Vs Financial Accounting, Management Accounting Vs Cost Accounting.
UNIT 2	Ratio Analysis – Meaning, Types, Advantages and Limitations – Profitability ratios – Turnover Ratios – Financial Ratios.
UNIT 3	Funds flow analysis – Meaning, Importance, Difference between funds flow and Balance Sheet – Advantages and Limitations – Cash flow statement – Meaning – Importance – Difference between funds flow analysis and cash flow analysis – Advantages and Limitations.
UNIT 4	Budgets and Budgetary Control – Meaning, objectives, merits and demerits – Types of budges – Production, Production cost budget, Cash budget, Flexible budget, Sales budget.
UNIT 5	Marginal Costing (excluding decision making) – CVP analysis – Break even analysis.

REFERENCE BOOKS:
1. Management Accounting – T.S. Reddy, Y. Hari Prasad Reddy, - Margham Publications.
2. Dr. S.N. Maheswari – Management Accounting, Sultan Chand & Sons
3. Jain & Narang – Management Accounting, Kalyani Publishers

COURSE CODE	COURSE TITLE	L	T	P	C
16A456B	**COMPUTER APPLICATIONS - TALLY**	**6**	**-**		**5**

UNIT	SYLLABUS
UNIT 1	Computer - Environment usage - Tally loading - Setting the directory.
UNIT 2	Tally - Starting - Creating Company - Altering company operations - General environment configuration – Functional keys and shortcut keys.
UNIT 3	Voucher entry - delivery note - Payment voucher - Receipt voucher debit note - Credit note.
UNIT 4	Creations of various accounts - Indexing - Creation of ledgers - Multiple ledgers - Cost categories - cost centers, Budget - Bank reconciliation - Inventory maintenance - Inventory valuation - Interest calculation.
UNIT 5	Consolidation of accounts - Import / export data - Final accounts - Reporting - Fund flow statements, cash flow statements - Inventory analysis report - Printing of Report – ERP

Reference Books:

1. Vishnu Priya Singh – Tally 9

2. Kogent Solutions Inc – Tally 9

3. Ramaiah Publications – Tally 9

COURSE CODE	COURSE TITLE	L	T	P	C
16M456W	**INCOME TAX LAW & PRACTICE – II**	**5**	**-**		**4**

UNIT	SYLLABUS
UNIT 1	Income under capital gains – short term, long term capital gains – cost of acquisition – cost of improvement – indexation of cost – capital gains under different circumstances – Exempted capital gains – computation of capital gains.
UNIT 2	Income from other sources – as a residing head of income – their computation – grossing up – deduction in computing income under the head and other related provisions.
UNIT 3	Clubbing of income – Transfer of income without the transfer of asset – circumstances under which the individual is assessable in respect of remuneration of spouse – assess ability of income from assets transferred to spouse , son's wife, another person for the benefit of spouse – Assessability in respect of income of minor child – setoff – carry forward and set off.
UNIT 4	Permissible deductions from gross total income – sec 80 C to 80U.
UNIT 5	Assessment of individuals, Partnership firms and Association of persons.Simple problems only

Reference Books :-

1. Income Tax Law & accounts - H.C. Mehrotra

2. Income Tax Law & Practice - Bhagavathi Prasad

3. Outline of Income Tax - Rupram Gupta

4. Income Tax Law & accounts - Vinod K.Singhania

5. Income Tax Law & Practice - Gaurand Narang

COURSE CODE	COURSE TITLE	L	T	P	C
14V66AG	**VALUE EDUCATION**	**1**	**-**		**2**

Course objective: To impart value system in the students minds.

UNIT	SYLLABUS
UNIT 1	**Introduction:** Value Education and its relevance to present day – Meaning of Value Education – The meaning of the word value – Significance of Thirukkural about 'Value Education' – **Personal Values**: Meaning – Different personal values – Love – Compassion – Gratitude – Courage – Optimism – Friendship
UNIT 2	**Family Values:** Meaning – Social Attitude to Women, Children and Elders – Familal Responsibilities – Dos and Don'ts for Stronger Family bonding – Significance of Thirukkural about 'Family Values'
UNIT 3	**Self Esteem:** Fear of failure – Approval seeking – Self Esteem is not selfishness / Ego – Self Esteem / Arrogance – Qualities of a person with Self Esteem – Significance of Thirukkural about 'Self Esteem' – **Anger:** Common situations where people fly into rage – Anger at services – Some practical methods of handling anger – techniques to handle our anger – Handling anger in others – methods to replace anger.

REFERENCE BOOKS:

1. Value Education - N S Raghunathan, Margham Publication