THIRUVALLUVAR UNIVERSITY

B.COM. (COMPUTER APPLICATIONS)

DEGREE COURSE

UNDER CBCS

(with effect from 2009-2010)

Eligibility for Admission to the Course

Candidates for admission to the first year of the Bachelor of Commerce Computer Applications Degree Course shall be required to have passed the Higher Secondary Examinations (Academic or Vocational Stream) conducted by the Government of Tamilnadu with Mathematics or Business Mathematics or Computer Science or Statistics or Business Statistics as one of the subjects or an Examination of any other University or authority accepted by the Syndicate of Thiruvalluvar University as equivalent thereto.

The Course of Study and the Scheme of Examinations

<table>
<thead>
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<th>Year / Semester</th>
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B.Com. (Computer Applications): Syllabus (CBCS)
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THIRUVALLUVAR UNIVERSITY

B.COM. (COMPUTER APPLICATIONS)

SYLLABUS

UNDER CBCS

(with effect from 2009-2010)

I SEMESTER

PAPER I

FINANCIAL ACCOUNTING I

UNIT-I:
Need, concepts and conventions - Accounting Equation - Rectification of errors - Bank Reconciliation Statement - Self balancing ledgers.

UNIT-II:

UNIT-III:
Account current - Average Due Date - Insurance claim - Abnormal items - Loss of property and stock - Average clause - Loss of Profit.

UNIT-IV:
UNIT-V:


REFERENCE BOOKS:

PAPER II

BASICS OF INFORMATION TECHNOLOGY

UNIT-I:


UNIT-II:

Word processing with Ms word - starting Ms word - Ms Environment - working with word documents - working with text - working with tables - checking spelling and grammar - printing document - spreadsheets and Ms Excel - starting Ms Excel - Ms Excel Environment - working with Excel - workbook - working with work.

UNIT-III:

Making presentation with Ms Power point - starting Ms Power point - Ms Power point Environment - working with power point - working with different views - designing presentations - printing in power point.

UNIT-IV:

Introduction to Multimedia - Images - Sound Video Desktop Publishing Basics - page layout programs - Text generation - Graphics for DTP.

Data communication - Computer networking basics - LAN Technology and networking Topology - WAN Technology and routing - protocols and layering - Networking Devices.
UNIT-V:


REFERENCE BOOKS:

CORE PRACTICAL I

OFFICE AUTOMATION LAB

MS-WORD

1. Text Manipulations
2. Usage of Numbering, Bullets, Tools and Headers
3. Usage of Spell Check and Find and Replace
4. Text Formatting
5. Picture Insertion and Alignment
6. Creation of Documents Using Templates
7. Creation of Templates
8. Mail Merge Concept
9. Copying Text and Picture From Excel
10. Creation of Tables, Formatting Tables
11. Splitting the Screen
12. Opening Multiple Document, Inserting Symbols in Documents

MS-EXCEL

1. Creation of Worksheet and Entering Information
2. Aligning, Editing Data in Cell
3. Excel Function (Date, Time, Statistical, Mathematical, Financial Functions)
4. Changing of Column Width and Row Height (Column and Range of Column)
5. Moving, copying, Inserting and Deleting Rows and Columns
6. Formatting Numbers and Other Numeric Formats
7. Drawing Borders Around Cells
8. Creation of Charts Raising Moving
9. Changing Chart Type
10. Controlling the Appearance of a Chart
MS-POWER POINT

Working With Slides

1. Creating, saving, closing presentation
2. Adding Headers and footers
3. Changing slide layout
4. Working fonts and bullets
5. Inserting Clipart
   5.1 Working with Clipart
   5.2 Applying Transition and animation effects
6. Run and Slide Show
B.COM. (COMPUTER APPLICATIONS): SYLLABUS (CBCS)

ALLIED I
(to choose any 1 out of the given 4)

PAPER I.1
BUSINESS MATHEMATICS

Objective
To understand and apply statistical tools in Business.

UNIT-I

UNIT-II

UNIT-III
Co-ordinate geometry - Co-ordinates - distance between two points - straight line - Concurrent lines - slope - intercept from, slope - point from, two points form - angle between st. lines, parallel and perpendicular conditions - simple problems.

UNIT-IV
Simple interest - compound interest - annuities - discount on bills.

UNIT-V
Differentiations - limits - derivatives of standard function $x^n$, $e^x$, $\log^e$, trigonometric functions - rules of Differentiation - Differentiation on different types of functions - successive Differentiation - maxima and minima - applications in business problems.
Reference Books

1. Statistical Methods, S.P. Guptha, S.Chand & Co.,
4. Mathematics for Management, Raghavachari
PAPER I.2

ENTREPRENEURIAL DEVELOPMENT

Objective
To enable the students to understand the significance of entrepreneurship in India.

UNIT-I
Introduction : Entrepreneur - Definition emergence of entrepreneurial class - theories of entrepreneurship - characteristics of entrepreneur.

UNIT-II
Search for a business idea : Sources and selection - project classification and identification - constraints - steps for starting a small industry selection of type of organization.

UNIT-III
Entrepreneurial behavior : Innovation and entrepreneur - role of an entrepreneur in economic growth as an innovator - illustrative cases of innovative entrepreneurship - social responsibility.

UNIT-IV
Project finance - sources of project finance, credit facilities - evaluation by financial institutions lease financing.

UNIT-V
Incentives and subsidies : Central Government schemes and State Government Schemes - Incentives to SSIs.

Reference Books


PAPER I.3

TIME MANAGEMENT

Objective
The objective of this subject is to acquaint the students with concepts and techniques used in time management theory and to enable them to apply this knowledge in business decision making.

UNIT-I
Time management - definition - importance - functions - theory - basic principles - trivia.

UNIT-II
Planner - benefits of using a planner - time budget - time monitor - making schedules - time management model - management vs. leadership.

UNIT-III
Procrastination - definition - overcoming procrastination - creativity and its importance - job clarification - job purpose - identify key areas - identify targets.

UNIT-IV
First generation time management - notes - checklists - factors that define an activity - problem solving - cause and effect diagram.

UNIT-V
Second generation time management - calendars and appointment books - events schedule - activities in the future - third generation - idea of prioritization - setting goals.
Text and Reference Books

2. www.ulrc.psu.edu
3. Managing Time for a Competitive Edge - Bhatia R.L - S.Chand
PAPER I.4

ELEMENTS OF INSURANCE

UNIT-I
Definition of insurance - classification of Contracts of insurance - marine and non-marine - general principles of law as applied to non-marine insurance.

UNIT-II
Life Assurance - objects of life Assurance - principles of life Assurance - different plans of life Assurance and annuities - policy condition and privilege - assignment and nomination - lapses and revivals - surrender values and loans - claims - double insurance.

UNIT-III
Marine insurance - principles of marine insurance - functions of marine insurance - proximate clause - subrogation and contribution

UNIT-IV
Types of marine policy - clauses in general use - warranties - kinds of marine losses - reinsurance and double insurance.

UNIT-V
Fire insurance - principles of law as applied to fire insurance - the subject matter of fire insurance - fire waste - hazard types of fire policy - cover notes - surveys and inspection average - re-insurance - renewals.

Text and Reference Books
1. Dr. B. Vardharajan - Insurance Vol I and 2. - Tamil Text Book.
3. A. Murthy - Elements of Insurance
ENVIRONMENTAL STUDIES

(For all UG Degree Courses)

UNIT-I: INTRODUCTION TO ENVIRONMENTAL SCIENCES: NATURAL RESOURCES:

Environmental Sciences - Relevance - Significance - Public awareness - Forest resources - Water resources - Mineral resources - Food resources - conflicts over resource sharing - Exploitation - Land use pattern - Environmental impact - fertilizer - Pesticide Problems - case studies.

UNIT-II: ECOSYSTEM, BIODIVERSITY AND ITS CONSERVATION:

Ecosystem - concept - structure and function - producers, consumers and decomposers - Food chain - Food web - Ecological pyramids - Energy flow - Forest, Grassland, desert and aquatic ecosystem.

Biodiversity - Definition - genetic, species and ecosystem diversity - Values and uses of biodiversity - biodiversity at global, national (India) and local levels - Hotspots, threats to biodiversity - conservation of biodiversity - Insitu & Exsitu.

UNIT-III: ENVIRONMENTAL POLLUTION AND MANAGEMENT


UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION

UNIT-V: FIELD WORK

Visit to a local area / local polluted site / local simple ecosystem - Report submission

REFERENCES


2. RAJAMANNAR, 2004, ENVIRONMENTAL STUDIES, EVR COLLEGE PUB, TRICHY

3. KALAVATHY,S. (ED.) 2004, ENVIRONMENTAL STUDIES, BISHOP HEBER COLLEGE PUB., TRICHY
II SEMESTER

PAPER III

FINANCIAL ACCOUNTING II

Objective
To gain knowledge of Accounting in General, to understand the system of Finance Account.

UNIT- I
Branch Accounts - Objects of Branch Accounts - Types of Branches - Dependent Branch - Stock and Debtor System - Accounting System - Independent Branch (foreign branch excluded) - Incorporation of branch trial balance in head office books.

UNIT-II
Departmental Accounts - Distinction between departments and branches - Allocation of Common expenses - expenses which cannot be allocated - Inter departmental transfer at cost or selling price.

UNIT-III
Hire Purchase System - Accounting treatment - Calculation of interest - books of Hire Purchases and Hire Vendor - Default and repossession - Hire purchase trading account - Installment system - Distinction between Hire Purchase and Installment purchase system - Accounting treatment - books of buys and seller.

UNIT-IV
Partnership Accounts - Fundamentals - Profit and Loss appropriation account - Admission - adjustments in the profit sharing ratio - adjustment for revaluation of assets and liabilities - treatment of good will - adjustments for good will - adjustment of undistributed profit or losses - adjustment - rearrangement of capitals - Retirement and death of partners - various adjustments - Joint Life Policy.
UNIT-V


Reference Books

CORE PRACTICAL I

OFFICE AUTOMATION LAB

MS-WORD

1. Text Manipulations
2. Usage of Numbering, Bullets, Tools and Headers
3. Usage of Spell Check and Find and Replace
4. Text Formatting
5. Picture Insertion and Alignment
6. Creation of Documents Using Templates
7. Creation of Templates
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1. Creating, saving, closing presentation
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5. Inserting Clipart
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6. Run and Slide Show
ALLIED I

PAPER II

PROGRAMMING IN C

UNIT-I

UNIT-II
Data input output functions - Simple C programs - Flow of control - if, if-else, while, do-while, for loop, Nested control structures - Switch, break and continue, go to statements - Comma operator.

UNIT-III
Functions -Definition - prototypes - Passing arguments - Recursion. Storage Classes - Automatic, External, Static, Register Variables .

UNIT-IV
Arrays - Defining and Processing - Passing arrays to functions - Multi-dimension arrays - Arrays and String. Structures - User defined data types - Passing structures to functions - Self-referential structures - Unions - Bit wise operations.

UNIT-V

Text Book
Reference Books:

VALUE EDUCATION
(For all UG Degree Courses)

UNIT-I
Value Education - Definition - relevance to present day - Concept of Human Values - self introspection - Self esteem.

UNIT-II
Family values - Components, structure and responsibilities of family - Neutralization of anger - Adjustability - Threats of family life - Status of women in family and society - Caring for needy and elderly - Time allotment for sharing ideas and concerns.

UNIT-III
Ethical values - Professional ethics - Mass media ethics - Advertising ethics - Influence of ethics on family life - psychology of children and youth - Leadership qualities - Personality development.

UNIT-IV
Social values - Faith, service and secularism - Social sense and commitment - Students and Politics - Social awareness, Consumer awareness, Consumer rights and responsibilities - Redressal mechanisms.

UNIT-V
Effect of international affairs on values of life/ Issue of Globalization - Modern warfare - Terrorism. Environmental issues - mutual respect of different cultures, religions and their beliefs.
Reference Books


WEBSITES AND e-LEARNING SOURCES:

www.rkmissiondhe/.org/education.html/
www.clallam:;org/lifestyle/education.html/
www.sun.com/..edu/progrmws/star.html/
www.infoscouts.com
www.secretofsuccess.com
www.1millionpapers.com
http://militarlyfinance.umuc.edu/education/edu-network.html/
III SEMESTER

PAPER IV

BUSINESS LAW

Objective:
To gain a comprehensive knowledge on all aspects of legal rules as to contracts and sale of goods.

UNIT-I
Formation and Essential Elements of Contract - Types of Contract and Agreements - Rules as to offer, Acceptance and Consideration - Capacity to Contract - Lawful Object and Free Consent.

UNIT-II

UNIT-III

UNIT-IV
Contract of Agency - Definition and Meaning - Creation - Ratification and Requisites - Rights of Principal and Agent - Relation of Principal with Third Parties - Personal Liability of Agent - Termination of Agency - Irrevocable Agency.
UNIT-V

Reference Books:
2. Business Laws - M.C.Dhandapani, Sultan Chand & Sons, New Delhi
3. Mercantile Law - M.C.Shukla, S.Chand & Co., New Delhi
PAPER V

CORPORATE ACCOUNTING I

Objective:
To gain comprehensive understanding of all aspects relating to corporate accounting and to lay a theoretical foundation for the preparation of financial statements.

UNIT-I
Issue of Shares - at Par, Premium and Discount - Pro-Rate Allotment - Forfeiture and Reissue of Shares

UNIT-II

UNIT-III
Acquisition of Business - Profit Prior to Incorporation - Final Accounts (Managerial Remuneration Excluded)

UNIT-IV
Purchase Consideration - Methods - Amalgamation in the Nature of Merger and Purchase - Absorption - ASI4 - Alteration of Share Capital - Reduction of Share Capital (Scheme of Capital Reduction is Excluded)

UNIT-V
Liquidation Accounting - Order of Payments - Preferential Payments - Liquidators Final - Statement of Account - Remuneration - Statement of Affairs and Deficiency Accounts (Weightage of Marks, Problems - 80%, theory - 20%)
**Reference Books:**

2. Gupta R.L. & Radhaswamy M. - Sultan Chand & Sons, New Delhi
4. Iyengar S.P. - Advanced Accounting - Sultan Chand & Sons, New Delhi
PAPER VI

PRINCIPLES OF MARKETING

Objective
To enable the students to gain deep knowledge in Marketing.

UNIT-I

UNIT-II

UNIT-III
Transportation - Storage and Warehousing - Warehouses in India - Causes of slow growth - suggestions.

UNIT-IV
Standardisation and Grading - Labelling - Grading vs. Standardisation - Agricultural Produce - Extractive Industries and Manufactured Product - ISI and Agmark.

UNIT-V

Reference Books:
1. Marketing by Rajan Nair, Sultan Chand & Sons.
3. Marketing Management in Indian Perspective by Jha and Singh, Himalaya.
5. Principles of Marketing by Philip Kotler, Prentie Hall.
PAPER VII
RDBMS (DATABASE MANAGEMENT SYSTEMS)

UNIT-I

UNIT-II
Relational Model - Structure - Formal Query Language - Relational Algebra - Tuple and Domain Relational Calculus.

UNIT-III
Structured Query Language - Basic Structure - Set Operations - Aggregate Functions - Date, Numeric, and Character Functions - Nested Sub queries - Modification Of Databases - Joined Relations-DDL - Embedded SQL.

UNIT-IV
Relational Database Design - Pitfalls - Normalisation Using Functional Dependencies - First Normal Form-Second Normal Form-Third Normal Form-Fourth Normal Form And BCNF.

UNIT-V
Oracle - Introduction - SQL (DDL,DML, DCL Commands) - Integrity Constraints - PL/SQL - PL/SQL Block - procedure, function - Cursor management - Triggers - Exception Handling.

Text Books
ALLIED II
PAPER III
BUSINESS STATISTICS

Objective
To understand and apply statistical tools in business tools.

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

UNIT-II
Measures of Central tendency - Mean, Median and Mode - Dispersion, Range, Quartile deviation, Mean Deviation, Standard Deviation - Measures of Skewness.

UNIT-III
Correlation - Karl Pearson’s co-efficient of correlation - Spearman’s Rank Correlation regression lines and Co-efficient.

UNIT-IV

UNIT-V
Index numbers - aggregative and relative index - chain and fixed indeed wholesale index - Cost of living index - Sampling Techniques - types of sample and sampling procedure - tests of significance - Normal, t, f, chi -square - Simple Problems - Integration - Standard Formulae - Integration by substitution methods - Integration by parts - Application of Integration in business problems.

Reference Books:
1. Statistical methods - S.P. Gupta - S. Chand & Co.,
2. Statistic - Elhance.
SKILL BASED SUBJECT I

PAPER I

DEVELOPMENT OF SMALL BUSINESS

Objective:
To enable the students to gain knowledge of small business, its opportunities in the present scenario.

UNIT-I

UNIT-II
Steps for Starting a Small Industry - Search for Business Idea, Sources of Ideas - Project Formulation and Design.

UNIT-III
Selection of Type of Organization - Sole Proprietorship, Partnership - Joint Stock Company - Factors Influencing the Choice of Organization.

UNIT-IV
Sources of Project Finance - Short Term, Medium Term and Long Term Finance - Role of Banks - Institutions Assisting Small Enterprises - District Industries Centres (DICs), Industrial Estates, SIDO, NSIC, SIDCO, SISIs and SIPCOT.

UNIT-V
Incentives and Subsidies - Meaning - Need and Problems - Schemes of Incentives for SSI Units - Taxation Benefits to SSIs.

Reference Books:
1. Y.K.Bhusan- Business organization - Sultan Chand, New Delhi
2. C.B.Gupta & N.P.Srinivasan - Entrepreneurship Development in India Sultan Chand
NON-MAJOR ELECTIVE I

PAPER I

ELEMENTS OF ACCOUNTING

UNIT-I

UNIT-II
Posting of Journal to Ledger - Balancing of Ledger Accounts - Trial Balance.

UNIT-III
Preparation of Three Columnar Cash Book - Contra Entry - Petty Cash Book - Imprest System

UNIT-IV
Classification of Errors - Rectification - Suspense Account [simple problems only]

UNIT-V
Final Accounts - Trading and Profit and Loss Account and Balance Sheet - Simple Adjustments - Closing Stock, Outstanding and Prepaid Expenses, Depreciation and Provision for Bad and Doubtful Debts.

Reference Books:
IV SEMESTER

PAPER VIII

CORPORATE ACCOUNTING II

Objective:
To gain accounting knowledge in baking and insurance companies and inflation accounting.

UNIT-I

UNIT-II

UNIT-III
Bank Accounts : Rebate on Bills Discounted, Interest in Doubtful Debts, Preparation of Profit and Loss Account and Balance Sheet with Relevant Schedules (New Method) - Non-performing Assets (NPA).

UNIT-IV
UNIT-V

Inflation Accounting (Accounting for Price Level Changes) - Limitations of Historical Accounting - Current Purchasing Power Method - Current Cost Accounting Method - Hybrid Method - Preparation of Income Statement - Profit and Loss Account and Balance Sheet. (Weightage of Marks, Problems - 80%, Theory - 20%)

Reference Books:
2. Gupta R.L. & Radhaswamy M. - Sultan Chand & Sons, New Delhi
4. Iyengar S.P. Advanced Accounting - Sultan Chand & Sons, New Delhi
PAPER IX

MODERN BANKING

Objective:
To provide the students the latest development in the field of Banking and Financial System.

UNIT-I
Brief History of Banking - Unit Banking - Branch Banking - Structure of Indian Financial System - Mixed Banking - Functions and Importance of Commercial Banks - Credit Creation of Commercial Banks.

UNIT-II
State Bank of India - Organisation - Function - Management - Regional Rural Banks (RRBS)

UNIT-III
Central Banking [Special Reference to India] - Functions - Instruments of Credit Control - Quantitative and Qualitative or Selective Credit Control.

UNIT-IV
Constitutions of Well Developed Money Market - Importance of Developed Money Market - Indian Money Market - Capital Market in India.

UNIT-V
Development Banking - Industrial Finance Corporation of India (IFC) - Industrial Credit and Investment Corporation of India (ICICI) - Industrial Development Bank of India (IDBI) - Recent Trends - Debit card, Credit Card, ATM and e-banking.
Reference: Books:

1. K.P.M. Sundaram and E.N. Sundaram, Modern Banking, Sultan Chand & Sons, new Delhi.


5. Radhaswami and Vasudevan, A Text book of banking (Law, Practice and Theory of Banking)
PAPER X
JAVA PROGRAMMING

UNIT- I
Introduction to Java - Features of Java - Object Oriented Concepts - Data Types - Variables - Arrays - Operators - Control Statements-Input and output-Scanner and System class-print(),println(), and printf() methods.

UNIT- II
Classes - Objects - Constructors - Overloading method - Access Control - Static and fixed methods - Inner Classes - String Class - Inheritance - Overriding methods - Using super- Abstract class - Type Wrapper classes for primitive types- Autoboxing and Auto Unboxing - Recursion.

UNIT- III

UNIT- IV

UNIT- V
Packages - Access Protection - Importing Packages - Interfaces - Exception Handling - Throw and Throws - Thread - Synchronization - Runnable Interface - Inter thread Communication - Multithreading - I/O Streams - File Streams - Applets - Introduction to Java API packages[java.lang and java.util]

Text Books
CORE PRACTICAL II

DBMS LAB

1. Create a table Student-master with the following fields client_no, name, address, city, state, pincode, remarks, bal_due with suitable data types.
   a) Create another table supplier_table from client_master. Select all the fields and rename client_no with supplier_no and name with supplier_name.
   b) Insert data into client_master
   c) Insert data into supplier_master from client_master.
   d) Delete the selected row in the client_master.

2. Create a table sales_order with s_order_no and product_no as primary key. Set other fields to store client number, delivery address, delivery date, order status.
   a) Add a new column for storing salesman number using ALTER Command.
   b) Set the s_order_no as foreign key as column constraints.
   c) Set the s_order_no as foreign key as table constraints.
   d) Enforce the integrity rules using CHECK.

3. Create a table student_master with the following fields name, regno, dept and year with suitable data types. Use Select command to do the following.
   a) Select the student’s name column.
   b) Eliminate the duplicate entry in table.
   c) Sort the table in alphabetical order.
   d) Select all the Students of a particular department.

4. Create a table sales_order_details with the s_order_no as primary key and with the following fields: product_no, description, qty_ordered, qty_disp, product_rate, profit_percent, sell_price, supplier_name.
   1. Select each row and compute sell_price*.50 and sell_price*1.50 for each row selected.
   2. Select product_no, profit_percent, Sell_price where profit_per is not between 10 and 20 both inclusive.
   3. Select product_no, description, profit_percent, sell_price where profit_percent is not between 20 and 30.
   4. Select the suppliername and product_no where suppliername has ‘r’ or ‘h’ as second character.
5. Create a table master_book to contain the information of magazine code, magazine name, publisher. Weekly/biweekly/monthly, price. Write PL/SQL block to perform insert, update, delete operations on the above table.

6. Create a table to contain phone number, user name, address of the phone user. Write a function to search for a address using phone numbers.

7. Create a table stock to contain the itemcode, itemname, current stock, date of last purchase. Write a stored procedure to seek for an item using itemcode and delete it, if the date of last purchase is before 1 year from the current date. If not, update the current stock.

8. Create a table to store the salary details of the employees in a company. Declare the Cursor to contain employee number, employee name and net salary. Use Cursor to update the employee salaries.

9. Create a table to contain the information about the voters in a particular constituency. Write a proper trigger to update or delete a row in the table.

10. Create a table to store the details of the Aluminus in an institution. Write a PL/SQL block to change address of a particular alumni. Write proper exceptions and appropriate error messages.
ALLIED II
PAPER IV
ELECTRONIC COMMERCE AND ITS APPLICATIONS

UNIT-I
Electronic Commerce Framework, Traditional vs. Electronic business applications, the anatomy of E-commerce applications.

UNIT-II

UNIT-III
Network security and firewalls - client server network security - firewalls and network security - data and message security - encrypted documents and electronic mail.

UNIT-IV
Electronic Commerce and world wide web, consumer oriented E-commerce, Electronic payment systems, Electronic data interchange (EDI), EDI applications in business, EDI and E-commerce EDI implementation.

UNIT-V
Intraorganizational Electronic Commerce supply chain management.

Text Book
Reference Books

SKILL BASED SUBJECT II
PAPER II
INDUSTRIAL ORGANIZATION

Objective:
To gain knowledge of the basic industrial structure, its working.

UNIT-I
Principles of Industrial Revolution - Industrial Growth - Mass Production - Aggregation, Consolidation and Integration - Specialization, its Advantages and Disadvantages - Division of Labour, its Advantages and Disadvantages.

UNIT-II
Industrial Ownership - Sole Proprietorship, Partnership and Joint Stock Companies - Advantages and Disadvantages.

UNIT-III

UNIT-IV
Purchasing and Inventory Control - Purchasing Policies - Need for Inventory Control.

UNIT-V
Production Control - Need - Essential of Planning, Assembly, Scheduling and Dispatching - Time and Motion Study - Inspection and Quality Control - Reasons and Basis for Inspection - Methods of Inspection - Inspection of Purchase, Inspection during Manufacture.

REFERENCE BOOKS:
NON-MAJOR ELECTIVE II

PAPER II

GENERAL COMMERCIAL KNOWLEDGE

Objective:
To gain the students to gain basic knowledge of Trade, Industry and Commerce.

UNIT-I

UNIT-II
Forms of Business Organizations - Sole Trade - Partnership Features - Merits and Demerits.

UNIT-III
Joint Stock Company - Features - Memorandum and Articles - Contents - Prospects and Contents - Shares and Debentures - Types - Co-operatives - Features - Types - Advantages.

UNIT-IV

UNIT-V
REFERENCE BOOKS:


5. General Commercial Knowledge - Ghosh and Bhushan - Sultan Chand & Sons, New Delhi.
V SEMESTER
PAPER XI
COST ACCOUNTING I

Objective:
To gain knowledge of basic concepts and techniques of Cost Accounting

UNIT-I: Nature and Scope of Cost Accounting

UNIT-II: Material Purchase and Control
Purchase Department and its Objectives - Purchase Procedure - Classification and Codification of Materials, Material Control : Levels of Stock and EOQ - Perpetual Inventory System, ABC and VED Analysis - Accounting of Material Losses.

UNIT-III: Methods of pricing of Material Issues

UNIT-IV: Labour Cost Control
UNIT-V: Overheads

Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Appointment of Overhead Costs - Primary and Secondary Distribution of Overheads - Computation of Machine Hour Rate and Labour Hour Rate. (Weightage of Marks, problems 80%, theory 20%)

REFERENCE BOOKS:

1. S.P. Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi
2. S.N. Maheswaran - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi
5. S.P. Iyangar - Cost Accounting - Sultan Chand & Sons, New Delhi
PAPER XII

MANAGEMENT ACCOUNTING

Objective:
To gain knowledge of basic concepts and their applications in area of Management Accounting

UNIT-I

UNIT-II
Ratio Analysis: Definition - Significance and Limitations - Classification - Liquidity, Solvency, Turnover and Profitability ratios - Computation of Ratios from Financial Statements - Preparation of Financial Statement from Ratios.

UNIT-III

UNIT-IV
Budget and Budgetary Control: Definition - Objectives - Essentials - Uses and Limitations - Preparation of Material Purchase, Production, Sales, Cash and Flexible Budget - Zero Base Budgeting.

UNIT-V
REFERENCE BOOKS:

PAPER XIII

WEB TECHNOLOGY

UNIT-I
Internet Basic - Introduction to HTML - List - Creating Table - Linking document Frames - Graphics to HTML Doc - Style sheet - Style sheet basic - Add style to document - Creating Style sheet rules - Style sheet properties - Font - Text - List - Color and background color - Box - Display properties.

UNIT-II

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

UNIT-IV

UNIT-V
Request and Response Objects, Cookies, Working with Data - OLEDB connection class, command class, transaction class, data adaptor class, data set class. Advanced Issues - Email, Application Issues, Working with IIS and page Directives, Error handling. Security - Authentication, IP Address, Secure by SSL and Client Certificates,
Reference Books

1. Deitel & Deitel, Internet & World Wide Web: How to Program, Pearson Education


5. G. Buczek, ASP.NET Developers Guide, TMH, 2002
PAPER XIV
BUSINESS MANAGEMENT

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V

REFERENCE BOOKS:
1. Business Management - Dr.C.B.Gupta - Sultan Chand & Sons
4. Principles & Practice of Management - Dr.H.C. Das Gupta & Sahitya Bhawan Agra
ELECTIVE I
(to choose any 1 out of the given 4)

PAPER I.1

INCOME TAX LAW

UNIT-I
Objectives of Taxation - Direct and Indirect Taxes - Definitions in Income Tax Act 1961 - Person, Assesses Income - Previous Year Vs Assessment Year - Residential Status - Incidence of Tax.

UNIT-II
Heads of Income - Salaries, Perquisites, Profit in Lieu of Salary and Deductions - Income from House Property - Annual Value - Deductions.

UNIT-III
Profits and Gains of Business or Profession: Chargeability - Expressly Allowed and Disallowed Deductions - Depreciation - Conditions Governing Depreciation.

UNIT-IV

UNIT-V
REFERENCE BOOKS:

1. Dr. H.C. Mehrotra - Income Tax Law and Practice
2. Gaur and Narang - Income Tax Law and Practice
3. Dr. Bagavathi Prasad - Income Tax Law and Practice
4. B.B. Lal - Direct Taxes
5. Singhani - Income Tax Law and Practice
PAPER I.2

PERSONNEL MANAGEMENT

Objective:
To gain knowledge in the present day human resources development practice

UNIT-I
Personnel Management - Definition - Significance - Scope - Functions - Qualities of a Good Personnel Manager.

UNIT-II
Manpower Planning - Benefits - Problems and Limitations - Planning Job Requirements - Job Description and Job Evaluation - Skill Analysis.

UNIT-III

UNIT-IV

UNIT-V
Personnel Supervision - Leadership - Styles - Leadership Qualities.

REFERENCE BOOKS:
PAPER I.3

OFFICE MANAGEMENT

Objective:
To enable the students to understand management of office, methods, environment and procedures.

UNIT-I

UNIT-II
Functions of Office Management - Planning, Organizing, Directing, Motivating, Coordinating and Controlling - Elements of Office Management - Office Manager - Functions, Qualities and Drawbacks.

UNIT-III

UNIT-IV

UNIT-V
Report Writing - Types - Objectives - Model Reports.

REFERENCE BOOKS:
1. Office Management - R.S.N. Pillai and Bagavathi - S.Chand & Co., New Delhi
2. Office Organization and Management - C.B.Gupta, Sultan Chand, New Delhi
3. Office Management - P.K.Ghosh - Sulthan Chand, New Delhi
PAPER I.4

INDUSTRIAL LAW

Objective :
To enable the students to gain knowledge on few enactments that governs working of industries and to labour force.

UNIT-I

UNIT-II
The Workmen’s Compensation Act 1923 - Definition of Scope - Rules Regarding Compensation - Amount and Distribution of Compensation - Fatal Accident - Medical Examination - Insolvency of Employer - First Charge on Assets Transferred - Returns as to Compensation - Contracting Out - Penalties.

UNIT-III
The Payment of Wages Act 1936 - Definition - Rules for Payment of Wages - Deduction from Wages - Registers and Records - Inspection - Appeal - Penalty of Offence.

UNIT-IV
UNIT-V

The Trade Unions Act 1926 - Definition and Registration - Rights and Privileges of Registered Trade Union - Amalgamation and Distribution of Trade Union - Regulation and Penalties.

REFERENCE BOOKS:

2. Legal Aspects of Business - Saravanavel and Sumathi, Kalyani Publishers, Delhi.
SKILL BASED SUBJECT III
PAPER III
MERCHANT BANKING

Learning Objectives:
After studying the subject you should be able to explain the meaning and functions of merchant banker. Identify the pre issue and post issue activities and capital structure decisions - explain portfolio services and credit syndication.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV

UNIT-V
Portfolio Management Services - Functions - Registration of Portfolio Managers - Investment of Clients Funds - Obligations and Responsibilities - Credit Syndication Services - Syndication for Long-term and Working Capital Loans - Types of Syndicated Loans.
Book for Reference:

1. Merchant Banking and Financial Services - Dr. S. Gurusamy, Vijay Nicole Publications.
3. Merchant and Banking of Financial Services - Dr. V. Balu, Sri Venkatesware Publications.
4. Merchant Banking - J. C. V Arma, Bharat House
VI SEMESTER
PAPER XV
COST ACCOUNTING II

Objective:
To gain knowledge of application of concepts and techniques of Cost Accounting.

UNIT-I

UNIT-II

UNIT-III

UNIT-IV
Marginal Costing: Definition - Advantages and Limitation - Break Even Point - Margin of Safety - P/V Ratio - Key factor - Make or Buy Decision - Selection of Product Mix - Changes in Selling Price - Foreign Market Offer - Desired Level of Profit.

UNIT-V

(Weightage of Marks, Problems - 80%, Theory - 20%)
REFERENCE BOOKS:

PAPER XVI

SOFTWARE ENGINEERING

UNIT-I


UNIT-II


UNIT-III


UNIT-IV

Modern programming Language Features - Type Checking - Separate Compilation - User Defined Data Types - Data Abstraction - Scoping Rules - Exception Handling - Currency Mechanism Verification And Validation Techniques - Quality Assurance - States Analysis - Symbolic Excretion.

UNIT-V

Text Books


3. Software Engineering Programs Documentation Operating procedures

   INTERNATIONAL PUBLISHERS
CORE PRACTICAL III

WEB TECHNOLOGY LAB

1. Create a simple page introducing yourself how old you are, what you do, what you like and dislike. Modify the introduction to include a bullet list of what you do and put list the 5 things you like most and dislike as numbered lists. Create another page about your favorite hobby and link it to (and from) your main page. Center something, and put a quote on one of your pages.

2. Put an existing image on a web page. Create a table, use a heading and at least one use of row span/col. span. Color a page and some text within the page. Link to another site.

3. Create a new file called index. html.
   - Put the normal HTML document structure tags in the file.
   - Give it a title.
   - At the bottom of the page (i.e. the last thing between the body tags) put the following:
     - A horizontal rule.
     - A Link to your e-mail Address (With your name between the tag); remember to put the link to your E-Mail address within address tags.
     - A line break.
     - The date. (I have this same structure at the bottom of this page).
     - Above this block (which is called the footer), put a title in heading tags.
     - Add some text describing yourself (you can split this into multiple headings and Paragraphs if you wish).

4. Write a script to create an array of 10 elements and display its contents.

5. Write a function in Java script that takes a string and looks at it character by character.

6. Create a simple calculator using form fields. Have two fields for number entry & one field for the result. Allow the user to be able to use plus, minus, multiply and divide.

7. Create a document and add a link to it. When the user moves the mouse over the link, it should load the linked document on it's own. (User is not required to click on the link).
8. Create a document, which opens a new window without a toolbar, address bar or a status bar that unloads itself after one minute.

9. Create a document that accepts the user’s name in a text field form and displays the same the next time when the user visits the site informing him that he has accessed the site for the second time, and so on.

10. Create a Web form for an online library. This form must be able to accept the Membership Id of the person borrowing a book, the name and ID of the book and the name of the book’s author. On submitting the form, the user (the person borrowing the book) must be thanked and informed of the date when the book is to be returned. You can enhance the look of the page by using various ASPNET controls.
ELECTIVE II
(to choose any 1 out of the given 4)

PAPER II.1

INCOME TAX PRACTICE

UNIT-I
Determination of Residential Status - Scope of total Income Tax free incomes - Deductions allowed in computing total Income - Section 80C to 80U.

UNIT-II
Salaries - Perversities, Allowances and Deductions - Computation of Taxable Salary Income - Income from House Property - Annual Value under different Circumstances - Deductions - Computation of Taxable Income from House Property.

UNIT-III
Profits and Gains of Business or Profession; Computation of Business Income and Professional Income Separately - Provisions Relating to Speculation Income - Computation of Depreciation Allowances.

UNIT-IV
Capital Gains - Short Term - Long Term - Deductions and Exemption - Method of Computation of Income from other Sources.

UNIT-V
Aggregation of Income - Adjustment and Carry Forward of Losses - Assessment of Individuals and Firm - Computation of Tax Liability.
REFERENCE BOOKS:

1. Dr. H.C. Mehrotra - Income Tax Law and Practice
2. Gaur and Narang - Income Tax law and Practice
3. Dr. Bagavathi Prasad - Income Tax Law and Practice
4. B.B. Lal - Direct Taxes
5. Singhani - Income Tax Law and Practice
PAPER II.2
SERVICES MARKETING

Objective:
To enable the students to acquire a deep knowledge in marketing of services.

UNIT-I
Concept of service - Meaning, definitions - Components and types - Service Vs goods - Service Marketing mix characteristics - Advertising - objectives - Advertising message and media selection - merits - personal selling - process - Advantages.

UNIT-II
Physical evidence - Essential and peripheral evidence - Guidelines for physical evidence - Managing demand and supply Capacity constraints - demand patterns - Capacity planning and types - Managing capacity to match demand - Managing demand to match capacity.

UNIT-III
Pricing in services - objectives - types of pricing - characteristics and factors affecting pricing decisions - customer relationship marketing - objectives and requisites - benefits.

UNIT-IV
Quality of service - five dimensions of quality - Gap analysis and causes for customer gap - key factors leading to Customer Gap - Provider Gaps.

UNIT-V
Marketing of Services by Insurance business - Banks - Education - Tourism - Transport.
REFERENCE BOOKS:

1. Services Marketing - Dr.L.Natarajan - Margahm Publications, Chennai
4. Services Marketing - Dr.B.Baly - S.Chand & Co., New Delhi
5. Services Marketing - Vasanthi Venugopal & Raghu V.N. - Himalaya Publications, New Delhi
OBJECTIVE:
To gain knowledge about public enterprises in India and its working.

UNIT-I
Evolution of the Public Sector in India - Forms of organization - Growth - Causes for the Expansion of Public Enterprises.

UNIT-II
Role of Public Sector in India - Employment - Capital Formation - Infrastructure Development - Export Promotion.

UNIT-III

UNIT-IV
Problems of the Public Sector - Remedial Measures - New Policy of the Government.

UNIT-V
Public Enterprises under State and Central Government.

REFERENCE BOOKS:
1. Ramanadham VV - The Structure of Public Enterprises in India, Allied Publications, New Delhi
2. Gopal Das - The Public Sector in India, Asia Publishing House, New Delhi
3. Dutt & Sundaram - Indian Economy, S Chand & Co., New Delhi
4. Sankaran S - Indian Economy, Margham Publication, Chennai
PAPER II.4
HOTEL MANAGEMENT

UNIT-I
Hotel industry - introduction and evolution - classification of hotels - types of accommodation - intermediary accommodation, grouping of accommodation.

UNIT-II
Characteristics of hotels - activities of hotels - accommodation management - front office - house keeping - bar and restaurant - supporting service - working of hotels - maintenance of equipments - maintenance of Account

UNIT-III
Room occupancy rate management - estimation of demand, seasonal pattern of guest company - factors affecting the determinations of room rate during seasonal off-season

UNIT-IV
Marketing functions at its relevance to Hotel Industry - sales - purchasing - storage system - industry levels - ordering levels - costing - recipe costing - menu pricing - hotel security.

UNIT-V
License - permission from authorities - Labor Department - City corporations - police - State Exercise - Department of Tourism - ESI - food and beverage service - problems and prospectus of Hotel Industry.
Text and Reference Books

1. Andrews - Hotel Front Officer - Training Manual
2. Roday - Food for today
3. Megi - Hotels For Tourism Development Corporations
4. Tharakan - A Hoteliers Guide
ELECTIVE III
(to choose any 1 out of the given 4)

PAPER III.1

OPERATING SYSTEMS

UNIT-I
Introduction - types of operating systems - operating system services - system calls and system programs.

UNIT-II
Process management - Process concepts - process scheduling - operation on process Inter process communication - CPU scheduling - scheduling algorithms - Deadlocks.

UNIT-III
Memory Management - Single and multiple partitioned allocation - paging - segmentation - Virtual Memory Management - Demand paging and Page Replacement Algorithms.

UNIT-IV

UNIT-V
UNIX: Unix system - A Case Study.

Text Book
Abraham Silberschatz and P. B. Galvin - Operating system concepts - Addison Wesley Publication.
UNIT- I
Definition - Classification - MM application - MM H/w - MM s/w - CDROM - DVD.

UNIT-II
MM Audio: Digital medium - Digital audio technology - sound cards - recording - editing - MP3 - MIDI fundamentals - Working with MIDI - audio file formats - adding sound to MM project.

UNIT-III
MM TEXT: Text in MM - MM graphics: coloring - digital imaging fundamentals - development and editing - file formats - scanning and digital photography

UNIT-IV
MM Animation : Computer animation fundamentals - Kinematics - morphing - animation s/w tools and techniques.

UNIT-V
MM Project : stages of project - MM skills - design concept - authoring - planning and costing - MM team.

Reference Books
1. Multimedia Magic - S.Gokul revised and updated second edition - BPB
PAPER III.3

ENTERPRISE RESOURCE PLANNING

UNIT - I


UNIT - II:

Marketing information system and sales order process in ERP: sales and Distribution in ERP - Pre sales activities - sales order processing - inventory Sourcing - Delivery - Billing - payment - Customer relationship Management - benefits of CRM.

UNIT - III

Production and supply chain management information system: Production overview - The production planning process - The SAP ERP Approach to production planning - Sales forecasting - sales and operation Planning - Demand management - Material requirement planning in SAP ERP - ERP and supplier - supply chain

UNIT - IV


UNIT - V


TEXT BOOK

1) ENTERPRISE RESOURCE PLANNING - ELLEN MONK and BRET WAGNER - 3rd edition - MGH.
PAPER III.4

OBJECT ORIENTED ANALYSIS AND DESIGN

UNIT-I
System development - object basics development cycle methodologist patterns frame works unified approach UML.

UNIT-II
Use case models object analysis - object relations attributes methods class and object responsibilities.

UNIT-III
Design process design axioms class design object storage object interoperability.

UNIT-IV
User interface design view layer classes micro level processes view layer interface.

UNIT-V
Quality analysis testing strategies object orientation on testing test cases test plans continuous testing

Text book
SKILL BASED SUBJECT IV

PAPER IV

INDIRECT TAXES

Objective:
To gain the knowledge about the different types of indirect taxes which are exists in India.

UNIT-I
Concept of Direct and Indirect Taxes - Salient Features, Objectives and Scope of Indirect Taxes, Merits and Demerits of Direct and Indirect Taxes.

UNIT-II
Central Sales Tax Act 1956;
Definitions - Appropriate State - Declared Goods Sale of Purchase in the course of Inter-State Trade - Outside a State - Import and Export - Sale by transfer of documents - Movement from one state to another - Specific or ascertained goods - Description of goods - Registration of dealers - Sales returns - Collection and levy of tax and penalties - Cognizance of offences - Power to make rules - Liability to a liquidator.

UNIT-III
Customer Act 1962;
Principles governing levy of and exemption from customs duties - Classification and valuation of goods - customs authorities, Appointment of customs ports, Warehousing Stations - Importation and Exportation of goods, Baggage, Goods imported or exported by post and stores - Transportation and Warehousing drawback of customs duties paid.
UNIT-IV

Central Excise Duty 1944;

Nature of Excise Duty, Levy and Collection of excise duties under the CST Act. Legal effects of notifications, Tariff advices, Trade notices - Manufacture and removal of excisable goods - Type of excise duty - Valuation of goods - Daily stock account - Revision of duty lost or destroyed goods - Clearance of goods - Clearance of samples - Registration and exemption from registration.

UNIT-V

Dutiability in special cases, CENVAT measuring and features - CENVAT credit - Difference between CENVAT and MODAVAT - New CENVAT schemes - Valuation of goods - Distinction between MRP and wholesale price - Computation of Excise duty - Concession to small scale industry.

REFERENCE BOOKS:

1. Indirect Taxes, Dr. H.C. Mehrotra, Prof. V.C. Agarwal, Sahitya Bawan Publications
2. Indirect Taxes, Dr. Sanjeev Kumar, Bharat Law house Pvt. Ltd., New Delhi

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