

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

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam Hrs	Max. Marks		
								IA	Uni. Exam.	Total
I Year I Semester	I	Language	Paper I		6	3	3	25	75	100
	II	English	Paper I		6	3	3	25	75	100
	III	Core	Paper I	Financial Accounting I	5	4	3	25	75	100
	III	Core	Paper II	Basics of Information Technology	3	4	3	25	75	100
	III	Core Practical		Office Automation Lab	2	-	-	-	-	-
	III	Allied I	Paper I	(to choose 1 out of 4) 1. Business Mathematics 2. Entrepreneurial Development 3. Time Management 4. Elements of Insurance	6	5	3	25	75	100
	IV			Environmental Studies	2	2	3	25	75	100
I Year II Semester	I	Language	Paper II		6	3	3	25	75	100
	II	English	Paper II		6	3	3	25	75	100

B.Com. (Computer Applications): Syllabus (CBCS)

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam Hrs	Max. Marks		
								IA	Uni. Exam.	Total
	III	Core	Paper III	Financial Accounting II	5	4	3	25	75	100
	III	Core Practical	Practical I	Office Automation Lab	5	4	3	40	60	100
	III	Allied I	Paper II	Programming in C	6	5	3	25	75	100
	IV			Value Education	2	2	2	-	-	50
II Year III Semester	III	Core	Paper IV	Business Law	5	3	3	25	75	100
	III	Core	Paper V	Corporate Accounting I	5	4	3	25	75	100
	III	Core	Paper VI	Principles of Marketing	5	3	3	25	75	100
	III	Core	Paper VII	RDBMS (Data Base Management System)	5	3	3	25	75	100
	III	Allied II	Paper III	Business Statistics	5	5	3	25	75	100
	IV	Skill Based Subject I	Paper I	Development of Small Business	3	3	3	25	75	100
		Non-Major Elective I	Paper I	Elements of Accounting	2	2	3	25	75	100
II Year IV Semester	III	Core	Paper VIII	Corporate Accounting II	5	4	3	25	75	100
	III	Core	Paper IX	Modern Banking	5	4	3	25	75	100
	III	Core	Paper X	Java Programming	5	4	3	25	75	100
	III	Core Practical	Practical II	DBMS Lab	5	3	3	40	60	100
	III	Allied II	Paper IV	E-Commerce and its Applications	5	5	3	25	75	100
	IV	Skill Based Subject II	Paper II	Industrial Organization	3	3	3	25	75	100
		Non-Major Elective II	Paper II	General Commercial Knowledge	2	2	3	25	75	100
III Year V Semester	III	Core	Paper XI	Cost Accounting I	6	4	3	25	75	100
	III	Core	Paper XII	Management Accounting	6	4	3	25	75	100
	III	Core	Paper XIII	Web Technology	5	4	3	25	75	100
	III	Core	Paper XIV	Business Management	5	4	3	25	75	100
	III	Elective I	Paper I	(to choose 1 out of 4) 1. Income Tax Law 2. Personnel Management 3. Office Management 4. Industrial Law	5	5	3	25	75	100
	IV	Skill Based Subject III	Paper III	Merchant Banking	3	3	3	25	75	100
III Year VI Semester	III	Core	Paper XV	Cost Accounting II	6	4	3	25	75	100
	III	Core	Paper XVI	Software Engineering	6	4	3	25	75	100
	III	Core Practical	Practical III	Web Technology Lab	5	4	3	40	60	100
	III	Elective II	Paper II	(to choose 1 out of 4) 1. Income Tax Practice 2. Service Marketing	5	5	3	25	75	100

B.Com. (Computer Applications): Syllabus (CBCS)

Year/ Semester	Part	Subject	Paper	Title of the Paper	Ins. Hrs/ Week	Credit	Exam Hrs	Max. Marks		
								IA	Uni. Exam.	Total
				3.Public Enterprises in India 4.Hotel Management						
	III	Elective III	Paper III	(to choose 1 out of 4) 1. Operating Systems 2.Multimedia 3.Enterprise Resource Planning 4.Object Oriented analysis and design	5	5	3	25	75	100
	IV	Skill Based Subject IV	Paper IV	Indirect Taxes	3	3	3	25	75	100
	V	Extension Activities			-	1	-	-	-	50
					180	140				3800

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SYLLABUS

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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:

Depreciation, Reserves and Provisions - Depreciation, Depletion and Amortization - Objectives of providing depreciation - causes of depreciation - methods of recording depreciation - straight line method - Diminishing Balance Method - Changes in method of depreciation - Annuity method - Sinking Fund Method - Insurance Policy Method - Machine Hour Rate Method - Depletion Method - Revaluation Method.

UNIT-III:

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

UNIT-IV:

Final Accounts - Introduction - Manufacturing Account - Trading Account - Distinction between Capital and Revenue expenditure - Profit and Loss Account - Balance Sheet - Various adjustments - Classification of Assets and Liabilities - Adjustments.

UNIT-V:

Single Entry - Objectives - Definition - Salient features - Limitations of Single Entry - Ascertainment of Profit - Statement of Affairs Method - Conversion Method - Difference between Statement and Affairs and Balance Sheet.

REFERENCE BOOKS:

1. M.C.Shukla, T.S.Grewal. Advanced Accounts (volume I) S.Chand & Co., Ltd., New Delhi.
2. T.S.Reddy & A.Murthy - Financial Accounting - Marghan Publications, Chennai.
3. R.S.N. Pillai, Bagawathi & S.Uma - Advanced Accounting (Financial Accounting) volume I, S.Chand & Co. Ltd., New Delhi.
4. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi.
5. S.P. Jain & K.L. Naranj, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.

PAPER II

BASICS OF INFORMATION TECHNOLOGY

UNIT-I:

Introduction: History of Computer parts of Computer System, Hardware devices - Software operating system - Examples of operating system - Computer Networking - Visual Editor.

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:

Information System Management - Information Concepts - planning issues and the MIS organizing issues and the MIS - control issues and the MIS - Decision Support Systems - electronic Commerce - types - advantages and disadvantages - Electronic data interchange - How EDI works - EDI benefits and limitations.

REFERENCE BOOKS:

1. Sanjay Saxsena, "A First Course in Computer", Vikas Publishing House, 2000.
2. Sanjay saxsena, "MS Office 2000", Vikas Publishing House, 2000.
3. Linda Tway, Saphiro Pacific Lajolla, "Multimedia in Action", Academic Press, 1995.

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

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

Sets: Finite and infinite sets - equality of sets - Disjoint sets - universal set - set operation Union of sets, intersection of sets - difference of sets - complement of sets - venn diagram - De-Morgan's law - Cartesian product.

UNIT-II

Matrices - type of matrices - matrix operation - Determinant of matrix - Singular and Non Singular matrices - adjoint, inverse of matrix - solving simultaneous linear equations - matrix inversion method and method of reduction.

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 , $\log_x e$, 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.,
2. Business Maths & Statistics, Dr. P.R. Vittal, Margham Publishers, Chennai.
3. Business Mathematics - Chandran & Agarwal.
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

1. Siner A. David, Entrepreneurial Megabooks, John Wiley & Sons, New York.
2. Prasanna Chandra : Project Preparation, Appraisul, Implementation, Tata Mc Graw Hill, New Delhi.
3. Holt : Entrepreneurship, New Venture Creation, Prentice Hall of India.

4. Gupta CB and Srinivasan NP : Entrepreneurial Development, Sultan Chand & Sons, New Delhi.
5. Jaswer Singh Saini : Entrepreneurship Development, Deep and Deep publications, New Delhi.
6. S.S. Khanka, Entrepreneurial Development, S. Chand & Co., New Delhi.

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

1. The Seven of Habits effective people - Stephen R. Covey Simon & Schuster Publisher, 1990.
2. www.ulrc.psu.edu
3. Managing Time for a Competitive Edge - Bhatia R.L - S.Chand
4. Time management pocket book-Ian Fleming published by Research Press, distributed by East-West Books Madras, 1999.

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 1 and 2. - Tamil Text Book.
2. R.S. Sharma - Insurance Principle & Practice - Vara Bombay, 2006.
3. A. Murthy - Elements of Insurance
4. Risk management & Insurance - Harrington, 2006 - Tata McGraw Hill pub.

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

Environmental Pollution - Causes - Effects and control measures of Air, Water, Marine, soil, solid waste, Thermal, Nuclear pollution and Disaster Management - Floods, Earth quake, Cyclone and Land slides. Role of individuals in prevention of pollution - pollution case studies.

UNIT-IV: SOCIAL ISSUES - HUMAN POPULATION

Urban issues - Energy - water conservation - Environmental Ethics - Global warming - Resettlement and Rehabilitation issues - Environmental legislations - Environmental production Act. 1986 - Air, Water, Wildlife and forest conservation Act - Population growth and Explosion - Human rights and Value Education - Environmental Health - HIV/AIDS - Role of IT in Environment and Human Health - Women and child welfare - Public awareness - Case studies.

UNIT-V: FIELD WORK

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

REFERENCES

1. KUMARASAMY, K., A.ALAGAPPA MOSES AND M.VASANTHY, 2004. ENVIRONMENTAL STUDIES, BHARATHIDSAN UNIVERSITY PUB, 1, TRICHY
2. RAJAMANNAR, 2004, ENVIRONEMNTAL 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

Partnership Accounts - Dissolution of firm - Settlement of accounts - accounting treatment for goodwill and unrecorded assets and liabilities - Insolvency of a partner - Garner U Murray - Fixed and Fluctuating Capital - all partners insolvency - Gradual realization and Piecemeal distribution - proportionate Capital Method - Maximum loss Method.

Reference Books

1. M.C. Shukla, T.S. Grewal, Advanced Accounts (Volume I), S. Chand & Co. Ltd., New delhi.
2. T.S. Reddy & A. Murthy - Financial Accounting - Marghan Publications, Chennai.
3. R.S.N. Pillai, Bagavathi & S. Uma - Advanced Accounting (Financial Accounting) Volume - I, S. Chand & Co. Ltd., New Delhi.
4. R.L. Gupta & V.K. Gupta, Financial Accounting, Sultan Chand & Sons, New Delhi.
5. S.P. Jain & K.L. Narang, Advanced Accountancy, Kalyani Publications, New Delhi, Ludhiana.
6. Dr. S. Ganesan, S.R. Kalavathy, Thirumalai Publications, Nagarkoil.

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ALLIED I

PAPER II

PROGRAMMING IN C

UNIT-I

C fundamentals Character set - Identifier and keywords - data types - constants - Variables - Declarations - Expressions - Statements - Arithmetic, Unary, Relational and logical , Assignment and Conditional Operators - Library functions.

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

Pointers - Declarations - Passing pointers to Functions - Operation on Pointers - Pointer and Arrays - Arrays of Pointers - Structures and Pointers - Files: Creating, Processing, Opening and Closing a data file.

Text Book

Ashok N.Kamthane ,Programming with ANSI and Turbo C , Pearson Education, 2006

Reference Books:

1. B.W. Kernighan and D.M.Ritchie, The C Programming Language, 2nd Edition, PHI, 1988.
2. H. Schildt, C: The Complete Reference, 4th Edition, TMH Edition, 2000.
3. Kanetkar Y., Let us C, BPB Pub., New Delhi, 1999.

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

1. T. Anchukandam and J. Kuttainimathathil (Ed) Grow Free Live Free, Krisitu Jyoti Publications, Bangalore (1995)
2. Mani Jacob (Ed) Resource Book for Value Education, Institute for Value Education, New Delhi 2002.
3. DBNI, NCERT, SCERT, Dharma Bharti National Institute of Peace and Value Education, Secunderabad, 2002.
4. Daniel and Selvamony - Value Education Today, (Madras Christian College, Tambaram and ALACHE, New Delhi, 1990)
5. S. Ignacimuthu - Values for Life - Better Yourself Books, Mumbai, 1991.
6. M.M.M.Mascaronhas Centre for Research Education Science and Training for Family Life Promotion - Family Life Education, Bangalore, 1993.

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://militaryfinance.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

Performance of Contract - Devolution of Joint Rights and Liabilities - Discharge of Contract - Breach of Contract and Remedies - Quasi Contracts.

UNIT-III

Indemnity and Guarantee - Features and Distinctions - Extent of Surety's Liability - Rights and Discharge of Surety - Bailment and Pledge - Features - Difference - Rights and Duties of Bailor and Bailee - Law Relating to Lien and Finder of Lost Goods - Rights and Duties of Pawanor and Pawnee - Pledge by Non-Owner.

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

Sale of Goods Act 1930 - Definition of Sale - Sale Vs Agreement to Sell - Subject Matter - Express and Implied Conditions and Warranties - Caveat Emptor and Exceptions - Performance of Contract - Transfer of Property - Rights of an Unpaid Seller - Sale by Non- Owner - Auction Sale.

Reference Books:

1. Business Laws - N.D.Kapoor, Sultan Chand & Sons, New Delhi
2. Business Laws - M.C.Dhandapani, Sultan Chand & Sons, New Delhi
3. Mercantile Law - M.C.Shukla, S.Chand & Co., New Delhi
4. Business Laws - R.S.N.Pillai & Bagavathi, S.Chand & Co., New Delhi
5. Business Laws - P.C.Tulsian, Tata McGraw Hill, 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

Issue of Debentures - Redemption of Debenture with and without Provisions - Redemption of Preference Shares.

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:

1. Shukla M.C.Grewal, T.S.Gupta S.C. - Advanced Accounts - S.Chand & Co. Ltd, New Delhi
2. Gupta R.L. & Radhaswamy M. - Sultan Chand & Sons, New Delhi
3. Jain & Narang - Advanced Accountancy - Kalyani Publishers
4. Iyengar S.P. - Advanced Accounting - Sultan Chand & Sons, New Delhi
5. Reddy T.S. & Murthy A. - Corporate Accounting - Margam Publications, Chennai
6. Dr.S.Ganesan, S.R.Kalavathy, Thirumalai Publications, Nagarkoil.

PAPER VI

PRINCIPLES OF MARKETING

Objective

To enable the students to gain deep knowledge in Marketing.

UNIT-I

Marketing - Meaning, Definition, Nature and Scope - Evolution of Marketing - Approaches to the Study of Marketing - Role of Marketing in Economic Development.

UNIT-II

Marketing Mix - Meaning - Definition - Elements - Marketing Process - Functions of Marketing - Buying Assembling - Selling.

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

Marketing Finance - Working Capital - Institutions in Marketing Finance - Role of STC, MMTC and EXIM Bank - Marketing Risks - Causes - Handling - Prevention, Reduction and Shifting.

Reference Books:

1. Marketing by Rajan Nair, Sultan Chand & Sons.
2. Modern Marketing by R.S.N. Pillai, S. Chand and Company Ltd., New Delhi.
3. Marketing Management in Indian Perspective by Jha and Singh, Himalaya.
4. Fundamentals of Marketing by William J. Stanton, MC Graw - Hill.
5. Principles of Marketing by Philip Kotler, Prentie Hall.
6. Fundamentals of Modern Marketing by Cundiff, Still and Govani.

PAPER VII

RDBMS (DATABASE MANAGEMENT SYSTEMS)

UNIT-I

Purpose of Database - Overall System Structure - Entity Relationship Model -Mapping Constraints - Keys - E-R Diagrams.

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

1. Singh-Database systems: Concepts, Design & applications, Pearson Education.
2. Abraham Silberschatz, H.F.Korth And S.Sudarshan-Database System Concepts Mcgraw Hill Publication
3. Gerald V.Post - DBMS-Designing And Business Applications - Mcgraw Hill Publications
4. Michael Abbey And Michael.J.Corey-Oracle- A Beginners guide TMH

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

Time series Analysis - Trend - Seasonal variations - Interpolation - Newtons and Lagranges method of estimation.

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.
3. Business Mathematics and Statistics - Dr. P. R. Vittal - Margham Publications, Chennai.
4. Elements of Statistics - Asthana.

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

Meaning of Small Scale Enterprises - Objectives of Micro, Small and Medium Enterprises Act of 2006 (MSME) - Importance of MSMEs - Advantages - Problems - Measures of the Government to Develop Small Industries.

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
3. P.Saravanel - $\frac{3}{4}$ Entrepreneurship Development ESS PEE KAY Pub, Chennai.

NON-MAJOR ELECTIVE I

PAPER I

ELEMENTS OF ACCOUNTING

UNIT-I

Definition of Accountancy - Book Keeping - Accounting Concepts and Conventions - Double entry System - Accounting Rules - Journal Entries.

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:

1. T.S.Reddy & Murthy - Financial Accounting, Margham Publications, Chennai
2. R.L.Gupta & V.K.Gupta - Financial Accounting, Sultan Chand & Sons, New Delhi.
3. S.P.Jain & K.L.Narang - Advanced Accountancy, Kalyani Publications, New Delhi
4. M.C.Shukla & T.S.Grewal - Advanced accounts, S.Chand & Co.Ltd., New Delhi
5. N.Vinayaga, P.L.Mani, K.L.Nagarajan - Principals of Accountancy S.Chand Co.LTd., New Delhi.

IV SEMESTER

PAPER VIII

CORPORATE ACCOUNTING II

Objective:

To gain accounting knowledge in banking and insurance companies and inflation accounting.

UNIT-I

Valuation of Goodwill - Need - Factors Effecting the Valuation - Methods - Average Profit, Super Profit, Annuity and Capitalization Methods, Valuation of Shares: Need - Factors Effecting the Valuation - Net Asset, Yield and Fair Value Methods.

UNIT-II

Accounts of Holding Companies - Minority Interest - Cost of Control - Elimination of Common Transactions - Unrealized Profits - Revaluation of Assets and Liabilities - Bonus Shares - Consolidated Balance Sheet (Inter Company Investment Excluded).

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

Insurance Company Accounts: Life Insurance - Revenue Account, Valuation Balance Sheet and Balance Sheet (New Method). General Insurance Fire and Marine Revenue Account, Profit and Loss Appropriation Account and Balance Sheet (New Method).

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:

1. Shukla M.C.Grewal, T.S.Gupta S.C. - Advanced Accounts, S.Chand & Co. Ltd., New Delhi
2. Gupta R.L. & Radhaswamy M. - Sultan Chand & Sons, New Delhi
3. Jain & Narang - Advanced Accountancy - Kalyani Publishers
4. Iyengar S.P.Advanced Accounting - Sultan Chand & Sons, New Delhi
5. Reddy T.S. & Murthy A. Corporate Accounting - Margham Publications, Chennai.

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.
2. Shekhar & Shekhar, Banking and Financial System, Margham Publications, Chennai - 17.
3. B.Santhanam, Banking and Financial System, Margham Publications, Chennai -17.
4. Dr.V.Balu, Banking and Financial System, Sri Venkateswara Publications, Mylapore, Chennai – 4.
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

GUI components - Common GUI Event types and Listener Interfaces - JOptionPane - JLabel, Jtextfield, JButton, JCheckBox, JTextarea, JComboBox, JList, Jpanel - Mouse Event Handling - Adapter Classes - Key Event Handling.

UNIT- IV

Layout Managers - Flowlayout, BorderLayout, GridLayout - Graphics and Java 2D - Graphics contexts and Graphics objects - Color control - Font Control - Drawing Lines, Rectangles and Ovals - JSlider - Using menus with Frames.

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

1. Programming in Java – 2nd Edition by C.Muthu, TMH Publication
2. Java How to Program by Deitel & Deitel - 6th Edition- PHI Publication 2005..

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 $sell_price \times .50$ and $sell_price \times 1.50$ 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 suppliersname and product_no where suppliersname 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 particualr 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

Network infrastructure for E-Commerce - components of the I-way - Global information distribution networks - public policy issues shaping the I-way. The internet as a network infrastructure. The Business of the internet commercialization.

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.

Electronic Commerce catalogs, Document Management and digital libraries.

Text Book

R. Kalakota and A. B. Whinston, *Frontiers of Electronic Commerce*, Addison Wesley, 1996.

Reference Books

1. R.Kalakota and A.B.Whinston, Readings in Electronic Commerce, Addison Wesley, 1997.
2. David Kosiur, Understanding Electronic Commerce, Microsoft Press, 1997.
3. Soka, From EDI to Electronic Commerce , McGraw Hill, 1995.
4. Saily Chan, Electronic Commerce Management, John Wiley, 1998.

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

Plant Location - Layout - Types of Layouts $\frac{3}{4}$ - Plant Design - One Story and Multi - Story Plants - Building Design for Industrial Fire Prevention, Fireproof Buildings - Its Walls, Floors, Doors and Window - The Power Factor, Plant Communication Systems - Employee Facilities.

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:

1. Principles of Industrial organization - Kimball & Kimball McGraw - Hill Book Company.
2. Effective Industrial Management - Lundy, Eurasia Publishing House (Pvt.) Ltd., New Delhi.
3. Industrial organization and management, L Bethel, Atwater, Smith and Stackman, McGraw - Hill Book company.

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

Commerce, Trade, Industry - Meaning - Scope and Importance of Commerce - Economic Basis of Commerce.

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

Office Organization - What is an Office? Functions of Office - Office Accommodation and Environment - Office Layout - Office Manual.

UNIT-V

Handling of Mail, Filing and Indexing - Inward / Outward Mail - Filing and Indexing - System, Essentials and Classification - Methods - Horizontal vs Vertical Filing - Centralized and Decentralized - Indexing.

REFERENCE BOOKS:

1. Principles of Commerce and General Commercial Knowledge - K.L.Nagarajan, Vinayagam, Radhasamy and Vasudevan - S.Chand & Co., New Delhi.
2. A text book of Commerce - J.C. Sinha & V.N.Mughali - R.Chand & Co., New Delhi.
3. Commerce - Principles & Practice - P.N. Reddy & S.S.Gulshan - S. Chand & Co., New Delhi.
4. Elements of Commerce & Business Methods - J.C. Bahl & E.R.Dhongde - New Book & Co., Mumbai.
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

Cost Accounting : Nature and Scope - Objectives, Advantages and Limitations - Financial Vs. Cost Accounting, Cost System : Types of Costing and Cost Classification - Cost Sheet and Tenders - Cost Unit - Cost Center and Profit Centre.

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

Cost Price Methods : FIFO, LIFO, Average Price Methods : Simple and Weighter Average Price Methods, National Price Methods : Standards Price, and Market Price Methods.

UNIT-IV: Labour Cost Control

Labour Turnover : Causes, Methods of Measurement and Reduction of Labour Turnover - Idle and Over Time - Remuneration and Inventives : Time and Piece Rate - Taylor's Merricks and Gantt's Task - Premium Bonus System - Halsey, Rowan and Emerson's Plans. Calculation of Earnings of Workers.

UNIT-V: Overheads

Classification of Overhead Costs - Departmentalization of Overheads - Allocation Absorption and Apportionment 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
3. T.S. Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai
4. Tulsian P.C. - Cost Accounting - Tata McGraw Hills
5. S.P.Iyengar - 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

Management Accounting: Definition, objectives functions - Advantages and limitations - Financial Statement Analysis - Comparative and Common size statements - Trend Analysis.

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

Fund Flow and Cash Flow Analysis: Concept of Funds, Sources and Uses of Funds - Fund Flow Statement - Concept of Cash Flow - Cash Flow Statement as Per AS3.

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

Capital Budgeting : Concepts - Nature - Advantages and Limitations - Ranking Investment Proposals - Pay Back Period, ARR, NPV, IRR and Present Value Index. [Weightage of Marks, Problems - 80%, theory - 20%].

REFERENCE BOOKS:

1. S.N.Maheswarin - Management Accounting - Sultan Chand & Sons, New Delhi.
2. T.S.Reddy & Hari Prasad Reddy - Management Accounting - Marham Publications, Chennai.
3. Manmohan & Goyal - Management Accounting - Saithiya Bhavan, Agra.
4. R.S.N.Pillai & Bhagavathi - Management Accounting - S.Chand & Co. Ltd., New Delhi.
5. S.P.Gupta - Management Accounting - Sultan Chand & Sons, New Delhi.

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

Introduction to Javascript - Advantage of Javascript - Javascript Syntax - Datatype - Variable - Array - Operator and Expression - Looping Constructor - Function - Dialog box.

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

ASP. NET Language Structure - Page Structure - Page event, Properties & Compiler Directives. HTML server controls - Anchor, Tables, Forms, Files. Basic Web server Controls- Label, Textbox, Button, Image, Links, Check & Radio button, Hyperlink. Data List Web Server Controls - Check box list, Radio button list, Drop down list, List box, Data grid, Repeater.

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
2. I. Bayross, Web Enable Commercial Application Development Using HTML, DHTML, Javascript, Pen CGI, BPB Publications, 2000
3. J. Jaworski, Mastering Javascript, BPB Publications, 1999
4. T. A. Powell, Complete Reference HTML (Third Edition),TMH, 2002
5. G. Buczek, ASP.NET Developers Guide, TMH, 2002

PAPER XIV
BUSINESS MANAGEMENT

UNIT-I

Concept of Management - Meaning and Definitions - Nature and Characteristics of Management - Management Vs Administration - Levels of Management - Importance of Management and Scope of Management - Principles.

UNIT-II

Process of Management - Planning - Its Nature, Need Characteristics, Objectives and Importance of Planning - Types of Planning - Principles of Planning - Steps in Planning Process - Planning Premises - Forecasting - Decision Making.

UNIT-III

Organizing - Principles of Organization - Staffing Functions and Importance of Staffing - Departmentation - Authority and Responsibility - Organization Charts and Manual - Job Analysis and Job Evaluation.

UNIT-IV

Directing : Principles of Delegation - Delegation Vs Decentralisation - Principles and Techniques of Directing - Span of Supervision - Fundamentals of Effective Supervision - Role of Communication.

UNIT-V

Leadership - Qualities of a Good Leader - Types of Leadership - Co-ordination and Control - Problems in Co-ordination - Steps Involved in Control Process.

REFERENCE BOOKS:

1. Business Management - Dr.C.B.Gupta - Sultan Chand & Sons
2. Management principles and Practices - Lallan Prasad & S.S.Gulshan & S.Chand & Co.
3. Principles of management - Koontz, Weihrich and Aryasri & Tata McGraw hill
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

Capital Gains - Transfer - Cost of Acquisition - Exempted Capital Gain - Method of Computation - Income from Other Sources - General and Specific Incomes – Deductions.

UNIT-V

Set Off of Losses and Carry Forward and Set off of Losses - Clubbing of Incomes - Income Tax Authorities - Powers and Duties - Procedure for Assessment - Kinds of Returns and Kinds of Assessment.

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

Manpower Requirement - Sources - Selection - Tests - Employee Orientation and Training - Training Needs and Objectives.

UNIT-IV

Labour Productivity - Motivation - (Theories Excluded) - Financial and Non-Financial Incentives - Morale - Absenteeism - Causes - Employee Turnover.

UNIT-V

Personnel Supervision - Leadership - Styles - Leadership Qualities.

REFERENCE BOOKS:

1. Personnel Management and Industrial Relation - P C Thirupathi - Sultan Chand & Sons.
2. Personnel Management - K K Ahuja - Kalyani Publications.
3. Personnel Management and Industrial Relation R S Davar - Vikas Publishing House.

PAPER I.3

OFFICE MANAGEMENT

Objective :

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

UNIT-I

Modern Office - Functions - Growth of Office Work - Activities of Modern Office - Importance.

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

Office Accommodation and Layout - Location of Office - Layout and Merits - Open and Private Office - Merits and Demerits - Office Environment.

UNIT-IV

Office Appliances - Importance, Merits and Demerits - Types - Record Administration - Objects and Principles - Advantages of Records - Keeping - Filing - Objects - Essentials of Good Filing - Centralized Vs Decentralized Filing - Modern Methods and Classification - Indexing - Importance and Essentials - Methods and Merits.

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
4. Office Management - A.Kamaraj - Pallavan Pathippagam – Karamanikuppam.

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

Factories Act 1948 - Definition and Meaning - Health, Safety and Welfare - Hazardous Process - Working Hours for Adults - Holidays - Employment of Young Persons and Women - Annual Leave with Wages.

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

Industrial Dispute Act 1947 - Objects and Definitions - Industrial Dispute Meaning - Reference of Disputes to Grievance - Settlement Authorities - Authorities under the Act - Conciliation and Adjudication Machinery - Procedure, Powers and Duties of Authorities - Strike, Lockout and Layoff – Retrenchment.

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:

1. Elements of Mercantile Law - N.D.Kapoor - Sulthan Chand & Sons, New Delhi.
2. Legal Aspects of Business - Saravanavel and Sumathi, Kalyani Publishers, Delhi.
3. Commercial and Industrial Law - H.K. Sahoroy and N.K. Saha - New Central Book Agency, Kolkatta.
4. Commercial and Industrial Law - M.V. Dhandepani - Sulthan Chand & Sons, New Delhi.
5. Commercial and Industrial Law - Dr. M.R. Srinivasan - Margaham Publications – Chennai.

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

Merchant Banking - Meaning, Nature, Scope and Functions, SEBI Regulations, Registration of Merchant Bankers, Categories and General Obligation.

UNIT-II

Capital Structure Decisions, Pattern of Capital Structure, Optimal Capital Structure, Taking Decisions on Capital Structure and Factors Affecting Capital Structure.

UNIT-III

Pre-issue Management, Functions of Merchant Bankers In Public Issue Management - Mechanism - Activities Involved In Public Issue Management - Role of Issue Manager - Methods of Marketing of Securities.

UNIT-IV

Post Issue Activities - Allotment and Dispatch of Shares - Refund Orders - Listing Requirements - Law Relating To Issue Management - Pricing of Issues.

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.
2. Merchant Banking - H.R.Machiraju, New Age International Publications
3. Merchant and Banking of Financial Services - Dr.V.Balu, Sri Venkatesware Publications.
4. Merchant Banking - J.C.VArma, Bharat House

VI SEMESTER

PAPER XV

COST ACCOUNTING II

Objective :

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

UNIT-I

Job, Batch, Contract Costing: Job Costing - definition - Features - Procedure - WIP - Cost Accumulation, Batch Costing - EBQ, Contract Costing - Definition, Features, Work Certified and Uncertified - Incomplete Contract - Escalation Clause - Cost Plus Contract - Contract Account.

UNIT-II

Process Costing : Definition - Features - Job Vs Process Costing - Process Account - Losses - By Products and Joint Products - WIP - Equivalent Units and its Calculation When There is Only Closing WIP With or Without Process Loss.

UNIT-III

Operating Costing (Transport Costing): Cost Unit - Cost Classification - Operating Cost sheet - Reconciliation of Cost and Financial Account.

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

Standard Costing: Definition - Features - Advantages - Limitation - Analysis of Variances - Material, Labour and Overhead - Sales Variances.

[Weightage of Marks, Problems - 80%, Theory - 20%]

REFERENCE BOOKS:

1. S.P.Jain and Narang - Cost Accounting - Kalyani Publishers, New Delhi.
2. S.N.Maheswarin - Principles of Cost Accounting - Sultan Chand & Sons, New Delhi.
3. T.S.Reddy & Hari Prasad Reddy - Cost Accounting - Marham Publications, Chennai.
4. Tulsian P.C - Cost Accounting - Tata McGraw Hills.
5. S.P.Iyengar - Cost Accounting - Sultan Chand & Sons, New Delhi

PAPER XVI

SOFTWARE ENGINEERING

UNIT-I

Introduction to Software Engineering : Definitions - Size Factors - Quality and Productivity Factors - Managerial Issues - **Planning a Software Project** : Defining the Problem - Goals and Requirements - Solution Strategy - **Planning the Development Process** : Various Models - Planning an Organizational Structure - Planning Activities.

UNIT- II

Software cost estimation : Introduction - Software Cost Factors - Software Cost Estimation Techniques - Stating Level estimation - Estimating Software Maintenance Costs Software Requirements Definition - Software Requirements Specification - Specification Techniques - Languages and Processors for Requirements.

UNIT-III

Software design - Design concepts - Modules And Modularization Criteria - Design Notations - Design Techniques - Design Considerations - Real Time and Distributed System Design - Test Plans - Milestones, Walkthroughs and Inspections - Design Guidelines Implementation Issues : Structure Loading Techniques - Coding Style - Standards And Guidelines - Documentation Guidelines.

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

Unit - Testing And Debugging - System Testing - Formal Verification Software Maintenance - Maintainability - Managerial Aspect Of Software Maintenance - Configuration Management - Source Code Metrics - Other Maintenance Tools And Techniques.

Text Books

1. Software Engineering Concepts 1997 Edition
Author : RICHARD FAIRLEY Publishers : TATA Mc GRAW-Hill Edition.
2. Software Engineering VI Edition, Author : ROGER S . PRESSMAN Publishers
TATA McGRAW - HILL International Edition.
3. Software Engineering Programs Documentation Operating procedures
4. Author : K.K. AGGARWAL & YOGESH SINGH Publishers : NEW AGE
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
2. Services Marketing - M.K.Rampal - S.L.Gupta - Galgotta Pub. House
3. Services Marketing - S.M.Jha - Himalaya Publications, New Delhi
4. Services Marketing - Dr.B.Baly - S.Chand & Co., New Delhi
5. Services Marketing - Vasanthi Venugopal & Raghu V.N. - Himalaya Publications, New Delhi

PAPER II.3

PUBLIC ENTERPRISES IN INDIA

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

Pricing Policy in Public Enterprises - Features - Guidelines - On Pricing Policy.

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.

Development of Hotel Industry in India - industry define - early history of hotel industry - Hotel Industry vs. Tourism Industry.

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

Information management - File concept - Access methods - Directory structure - allocation methods - free space management - disk scheduling.

UNIT-V

UNIX: Unix system - A Case Study.

Text Book

Abraham Silberschatz and P. B. Galvin - Operating system concepts - Addison Wesley Publication.

PAPER III.2

MULTIMEDIA

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.

MM Video : How video works - broadcast video standards - digital video fundamentals - digital video production and editing techniques - file formats.

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
2. Multimedia Making it Work - Tay Vaughen 6th edition - TMH

PAPER III.3

ENTERPRISE RESOURCE PLANNING

UNIT - I

Business function and Business process: Functional areas and Business Process - functional area of operations - Business process - Marketing Sales - supply chain management - Accounting and finance - Human Resource - Functional areas of information system - The development of ERP system SAP R/3 - New directions in ERP - significance and benefits of ERP software and systems.

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

Accounting in ERP : Accounting activities - using ERP for accounting Information - operational decision making problem - credit management - Industrial credit management in SAP ERP - product profitability analysis - Management reporting with ERP system - Document flow for customer Service.

UNIT - V

Human resource process in ERP: HR with ERP - Advance HR features - Time management - Payroll - Travel management - Training and Development - Management by objectives - ERP process modeling.

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

Object Oriented System Development Ali Bahrami Mc Graw Hill Publication.

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
