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**Self Learning Courses**

1. 15UCMSL3 Business organization (III Semester) Credit 03
2. 15UCMSL4 Office Management (IV Semester) Credit 03
3. 15UCMSL5 Business environment (V Semester) Credit 03
4. 15UCMSL6 Sales Promotion (VI Semester) Credit 03
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF B.Com. with C.A.

Class : B.Com Part : III Core-1
Semester : I Hours : 90
Subject Code : 15UCMC11 Credits : 05

-------------------------------------------------
FINANCIAL ACCOUNTING – I

Objectives:
1. To help the students to get an understanding of the basic concepts of Financial Accounting.
2. To develop the knowledge and understanding of the underlying principles and concepts relating to financial accounting.

UNIT I  (20 Hours)

UNIT II  (20 Hours)

UNIT III  (15 Hours)
Preparation of Final Accounts of a sole trader with adjustments – Rectification of errors.

UNIT IV  (15 Hours)
Depreciation – Methods - Straight line, Written down value, Machine hour method, Depletion methods.

UNIT V  (20 Hours)
Royalty accounts: Rent and Royalty – Minimum rent – Short workings – Recoupment of short working

Book for Study :

Books for References :
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF B.Com. with C.A.

Class : B.Com  Part : III Core-2
Semester : I  Hours : 45
Subject Code : 15UCMC21  Credits : 03

COMPUTER FUNDAMENTALS

Objectives :

1. To impart a working knowledge of computers among the students.
2. To enable the students to get jobs in the industry.

Unit I: (7 hours)

Unit II: (7 hours)
Hardware and software : hardware definition – input output devices – types of software – programming languages – compiler, interpreter, assembler – operating system – types of operating system.

Unit III: (10 hours)

Unit IV: (10 hours)
Exploring MS-Power point 2010: preparing the first presentation – charts, graphics and tables – adding animation in slides.

Unit V: (11 hours)

Books for Study:

Books for Reference :
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514

DEPARTMENT OF B.Com. with C.A.

Class : B.Com
Semester : I
Subject Code : 15UCMP11

Part : III Core Lab-1
Hours : 45
Credits : 02

----------------------------------

COMPUTER FUNDAMENTALS LAB

1. Word Processing 2010
2. Document creation
3. Text manipulation with Scientific notations.
4. Table creation
5. Table formatting and Conversion
6. Mail Merge and Letter Preparation
8. Spread Sheet 2010
10. Formula – Formula editor.
11. Spread sheet inclusion of object, Picture and graphics protecting the document and sheet.
12. Sorting and Import/Export feature
13. Power point 2010
14. A presentation on a publishing company
15. An action plan presentation for the National Game
16. Access 2010
17. Working with Data base tables.
18. Out look 2010
19. Email through outlook express
20. Browsing the Internet
### FUNDAMENTALS OF COMMERCE AND BUSINESS

**Objectives:**

1. To introduce the student to the various dimensions of commerce.
2. To make them aware of the new terms in business

**UNIT I**

**Introduction**- Meaning-Definition & Scope of commerce- Evolution of commerce- Economic Activities- Forms of Business Organizations- Sole trader- Partnership- Joint Stock Company- Co-operative Society features and significance

**UNIT II**


**UNIT III**

**Joint Stock Company**- Definition- Characteristics- kinds of companies-share – share capital- prospectus – Memorandum of Association- Articles of Association- debentures.

**UNIT IV**


**UNIT V**


**Books for Study**

1. Bhushan Y.K., Business Organisation and Management, Sultan Chand & Sons, New Delhi (Unit I)
2. Gordon N.Natarajan, Banking Law and Practice, Himalaya Publishing House (II Unit)
FINANCIAL ACCOUNTING-II

Objectives:
1. To help the students to get deeper understanding of Financial Accounting.
2. To familiarize the students with the Principles of Specialized Financial Accounting.

UNIT I (20 Hours)
**Non-Trading organizations:** Preparation of Receipts and payments account and Income and Expenditure account - Treatment of Special items, Preparation of Balance sheet.

UNIT II (20 Hours)
**Branch accounts:** Objectives of Branch accounts – Types – Accounting system (excluding Independent and Foreign branches).
**Departmental accounts:** Accounting procedure – Allocation of common expenses – Inter departmental transfers.

UNIT III (20 Hours)
**Consignment:** Meaning – Treatment of Normal and Abnormal Loss.
Joint Venture Accounts: – Accounting records.

UNIT IV (15 Hours)
**Insolvency Accounts:** Insolvency procedure - Deficiency account – Priority of payments – Insolvency of an Individual.

UNIT V (15 Hours)
**Hire Purchase and installment system:** Legal provisions and important terms – Hire purchase trading account (Excluding stock and Debtors System).

Books for Study:

Books for References:
BUSINESS APPLICATION PROGRAMMING

Objectives:
1. To enable the students to get a basic knowledge of C and C++.
2. To give an idea of programming statements and its functions.

Unit I (9 hours)
C Fundamentals: Introduction to C – the C character set – identifiers and keywords-data types-constants- variables-declarations-expression-various types of operators. Simple C programs

Unit II (9 hours)
Conditional expressions: if statements-simple if- if else- else if ladder-nested if-loop statements: while loop-do while loop-for loop-breaking control statements: switch case

Unit III (9 hours)
Array declaration-array initialization-processing with arrays-declaration of structure-Initializing a structure- arrays of structures –unions

Unit IV (9 hours)
Introduction to C++ Definition –Basic concepts of OOP-Benefits of OOPS-What is C++ applications of C++-a simple C++ program- structure of C++ program

Unit V (9 hours)
Tokens and control structures –tokens-basic data types-declarations of variables –dynamic initialization-operators in C++-expressions and types-control structure

Books for Study:

Books for References:
BUSINESS APPLICATION PROGRAMMING

1. Simple interest using C
2. Commission calculation using C
3. Compound interest calculation- yearly, half-yearly and monthly compounding using C
4. Calculation of control ratios-Activity ratio, Capacity ration and efficiency ration using C
5. Means, standard deviation and variance calculation using C
6. Depreciation by three methods using C
7. Preparation of pay bill for 5 employees using C++
8. Calculation of payback period and accounting rate or return using C++
9. Calculation of Electricity charger(Assume three types of consumers-Domestic, office and industry and three levels of rating for each type) using C++
10. Finding the reorder level of items stored in a file. If the Quantity in hand goes below reorder level display a message to the user to purchase that item. Using C++
MARKETING

Objectives:
1. To impart a basic understanding of the concept of Marketing to the student.
2. To inculcate marketing skills and enhance employability in Business.

UNIT –I

UNIT-II
Product: Concept of Product, Consumer and Industrial goods-Product planning and development-Product life Cycle.

UNIT –III

UNIT – IV
Channels of Distribution-Meaning-Definition-Importance-Types-Functions-Middlemen-Wholesalers-Retailers-Factors affecting the selection of a distribution channel.

UNIT – V

Book for Study:

Books for References:
Resolved to recommend the following pattern of question paper for the semester exam applicable only to problem based papers

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PARTNERSHIP ACCOUNTS

Objectives:
1. To provide a thorough knowledge and practice on all aspects of partnership.
2. To equip the students with the skills for managing a firm.

UNIT I (15 Hours)
Partnership account: Meaning of partner, partnership accounts - capital account for the partners – Profit and Loss Appropriation accounts.

UNIT II (20 Hours)
Admission of a partner – Profit sharing ratio – Revaluation of assets and liabilities. Treatment of Goodwill, Adjustment of capital.

UNIT III (20 Hours)
Retirement and death of partners – Gaining ratio-Joint life policy.

UNIT IV (20 Hours)
Dissolution of partnership – Piece – meal distribution.

UNIT V (15 Hours)
Amalgamation and sale of firm.

TEXT BOOK:

REFERENCE BOOKS:
INFORMATION TECHNOLOGY

Objectives:
1. To introduce to the students the basic concepts of information technology
2. To provide practical knowledge of HTML in web designing.

UNIT I
(9 Hours)
Computer terminology – the number system: decimal number system – binary number system – complements – signed and unsigned number representation.

UNIT II
(9 Hours)

UNIT III
(9 Hours)
Introduction to HTML-hyper media-HTML-URL- Anatomy of an HTML tag-commonly used HTML commands.

UNIT IV
(9 Hours)
List - types of list - ordered list – unordered list - adding graphics to HTML documents-table – cell spacing and cell padding.

UNIT V
(9 Hours)

TEXT BOOK:

REFERENCE BOOKS:
INFORMATION TECHNOLOGY LAB

Objectives:

To provide a thorough knowledge and practice on all aspects of web page handling

1. Create a web page with text formatting – paragraph breaks, line breaks.
2. Create a web page in different heading style.
3. Create a text with different text styles – bold, italic, Underline.
4. Create a paragraph with different text effect – centering, spacing, font size and color.
5. Display the subjects using ordered list
6. Display the subjects using unordered list.
7. Insert image and change its height, width, and border and align the image.
8. Create a table and change its width, border, cell padding, cell spacing, background, color.
9. Create a webpage and make link with other web page.
10. Create a frame set with five frames.
11. Create a college website.
12. Create an advertisement.
13. Create a computer selling company website.
PRACTICAL BANKING

Objectives:
1. To Provide the students a basic Knowledge on the aspects of Banking practices.
2. To help the students learn the latest developments taking place in the banking sector.

UNIT – I (15 Hours)

UNIT II (15 Hours)
Opening and Operations of bank accounts: - Types of Accounts - Types of Customer/Account holders.

UNIT III: (15 Hours)
Cheque: Definition of Cheque - Essentials of a Cheque-Drawing of a cheque-Type of cheques-material alteration-Crossing-different forms of crossing and their significance-Loss of cheques in transit - Endorsement-Types of Endorsement and their legal effect.

UNIT IV: (15 Hours)
Paying and collecting Bankers: Rights, responsibilities and duties of paying and collecting bankers-Precautions to be taken in paying and collection of cheques - payment in due course, holder in due course-recovery of money paid by mistake.

UNIT V: (15 Hours)
Loans and advances: principles of lending-Types of Lending-Overdrafts, cash credit, Demand Draft, Lending against life policies-Documents to title to goods- Lien, pledge, Hypothecation, Mortgage and assignment.

TEXT BOOK:

REFERENCE BOOKS:
BUSINESS MATHEMATICS

Objectives:
1. To train the students in the basics of Mathematics.
2. To enlighten the students on the application of mathematical principles.

UNIT -I : (20 Hours)

UNIT –II : (15 Hours)
Theory of sets: Elements of set- Types of sets- Venn diagrams- union of sets, Complements and intersection- Demargon’s law.

UNIT III : (15 Hours)

UNIT IV : (15 Hours)

UNIT V : (10 hours)
Arithmetic and Geometric progressions: Arithmetic progressions- sum of series in Arithmetic Mean – Geometric progressions- sum of series in geometric Mean

TEXT BOOK:

REFERENCE BOOKS:
PRINCIPLES OF ACCOUNTANCY
(For Science Students)

Objectives:
1. To familiarize the students with basic accounting principles
2. To provide knowledge on application of accounting principles in basic business Transaction

UNIT-I
(9 Hours)
Accounting- Meaning, objectives, advantages, accounting concepts and conventions.

UNIT –II
(9 Hours)

UNIT –III
(9 Hours)
Preparation of Trial Balance.

UNIT –IV
(9 hours)
Cash Book: Single Column, Double Column and Triple Column.

UNIT-V
(9 hours)
Preparation of Final accounts and Balance sheet with simple adjustments.

TEXT BOOKS:

REFERENCE BOOKS:
BUSINESS COMMUNICATION

Objectives:
1. To make the students understand the preparation of business letters and reports.
2. To make students learn the trends in communication and applying them for effective managerial functions.

UNIT I (12 Hours)

UNIT II (12 Hours)
Types of communication – Barriers to communication – Modern communications – Modern Electronic communication system.

UNIT III (12 Hours)

UNIT IV (12 Hours)
Status enquiries – Trade and bank references – Bank and insurance correspondence.

UNIT V (12 Hours)
Practical letter with public authorities and various agencies.

Text Book:

Reference:
CORPORATE ACCOUNTING

Objectives:
1. To impart to the students knowledge on accounting practices followed by Joint stock Company.
2. To enable the students to acquire knowledge and skills in accounting for changes in corporate structure.

UNIT – I (15 Hours)
Joint stock companies – issue of shares and debentures – forfeiture and reissue of shares and debentures.

UNIT – II (20 Hours)
Final accounts of joint stock companies with simple adjustments – profit prior to incorporation

UNIT – III (20 Hours)
Valuation of shares and goodwill.

UNIT – IV (15 Hours)
Accounts of holding companies – preparation of consolidated balance sheet.

UNIT – V (20 Hours)
Amalgamation- absorption – External & internal reconstruction.

TEXT BOOK:

REFERENCE BOOKS:
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II BCOM Part : III Core-9
Semester : IV Hours : 45
Subject Code : 15UCMC94 Credit : 03

E-COMMERCE

Objectives:
1. To enables the students to understand functions of e-commerce
2. To trained the students in the use of internet in e-commerce.

UNIT I : Introduction to e-commerce (9 Hours)

UNIT II : E-commerce technologies (9 Hours)
Need and role of e-commerce, Multimedia technology, ISDN, ATM, Cell relay, desk top, video conferencing, Information publishing technologies.

UNIT III : E-commerce Strategies: (9 Hours)
Information and strategies, e-commerce strategy and knowledge management strategy, e-business strategy, data warehousing and data mining, Consumer oriented strategies for marketing, sales and e CRM.

UNIT IV: Electronic payment system: (9 Hours)
Introduction to payment system, online payment system, pre paid e-payment service, post paid e-payment system, SET protocols, Operational system, credit and legal risk of e-payment system.

UNIT V: Mobile Commerce (9 Hours)
Growth of mobile commerce, Mobile health services, wireless applications, Technologies for mobile commerce, Wireless datagram protocol (WDP) Mobile commerce and its future in India.

TEXT BOOK:

REFERENCE BOOKS:
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II B.COM Part : III Core Lab -4
Semester : IV Hours : 45
Subject Code : 15UCMP44 Credits : 02

E-COMMERCE LAB

Objectives:
To give practical Exposure on specific areas of ECOMMERCE with INTERNET

E-COMMERCE- Lab List:

1. Email Id creation ie. Yahoo, Gmai, Bharathstudents.com
2. File Attachments ie. Text, Image , Pdf, Jpg
3. Downloading files ie. Pdf files
4. Online shopping
5. Online Recharge
6. Online Reservation
7. Online Application
8. Online Banking (Net Banking , Mobile Banking)
9. Payment mode ie. Debit Card , Credit Card system
10. Online views
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : II BCOM
Semester : IV
Subject Code : 15UCMD04

BUSINESS MANAGEMENT

Objectives:
1. To familiarize the students with the principles, practices and developments of management.
2. To Provide Basic knowledge of the Practice of Business Management.

UNIT I (15 Hours)

UNIT II (15 Hours)

UNIT III (15 Hours)

UNIT IV (15 Hours)

UNIT V (15 Hours)

TEXT BOOK:

REFERENCE BOOKS:
BUSINESS STATISTICS

Objectives:
1. To provide a basic knowledge and application of statistical principles
2. To motivate the students to apply the statistical techniques in their major subject.

UNIT I (15 Hours)

UNIT II (15 Hours)
Measures of Central Tendency: Arithmetic Mean, Median and Mode, Geometric Mean Harmonic Mean-Weighted Average and their use In computing Average. Standard Deviation.

UNIT III (15 Hours)
Correlation Coefficient of Correlation: Types of Correlation- Scatter diagram-Pearson’s Coefficient of correlation- Rank correlation-Concurrent deviation methods.

UNIT IV (15 Hours)
Regression: Meaning-Types of regression- correlation and regression-Methods of Regression Analysis.

UNIT V (15 Hours)
Analysis of Time series: Meaning and components of time series- Methods of Trend analysis-Semi Averages, Moving Averages, Methods of least square.

TEXT BOOK:

REFERENCE BOOKS:
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Semester : IV          Hours : 45
Subject Code : 15UCMN24          Credit : 02

QUANTITATIVE APTITUDE

Objectives:
1. To enable the students in the basics of Mathematics.
2. To train the students to prepare for Competitive Exams.

Unit - I: (9 Hours)
Simplification, Average, Problems on Ages

Unit – II: (9 Hours)
Surds & indices, Percentage, Profit & Loss

Unit – III: (9 Hours)
Ratio & Proportion, Profit sharing Ratio , Time & Work

Unit - IV: (9 Hours)
Time & Distance, Simple Interest, Compound Interest

Unit – V: (9 Hours)
Area, Volume & Surface Areas, Height & Distances

TEXT BOOK:

REFERENCE BOOKS:
FUNDAMENTALS OF MARKETING

Objectives:
1. To impart a basic Knowledge of Marketing to the student.
2. To inculcate marketing skills and enhance employability in Business.

UNIT I (9 Hours)
Introduction to Marketing – Meaning – Definition - Functions of Marketing – Role and Importance of Marketing – Classification of Markets

UNIT II (9 Hours)

UNIT III (9 Hours)

UNIT IV (9 Hours)
Channels of Distribution – Sales Promotion – Communication – Basics of Advertising, Sales promotion and personal selling.

UNIT V (9 Hours)
Recent Trends in Marketing - a basic understanding of E – Marketing, Telebuying, Mobile Marketing.

TEXT BOOK:

REFERENCE BOOKS:
EXECUTIVE COMMUNICATION

Objectives:
1. To highlight the skills needed for smooth decision-making functions.
2. To study the emerging trends in communication and application for effective managerial functions.

UNIT – I VERBAL COMMUNICATION (12 Hours)
Target group profile – Developing Decision Making Skill – Listening, Feedback, Public speaking – Practice Presentation – Non verbal communication.

UNIT – II GROUP COMMUNICATION (12 Hours)

UNIT – III EMPLOYMENT COMMUNICATION (12 Hours)

UNIT – IV PRESENTATION SKILLS (12 Hours)
What is presentation – Presentation Skills – Elements of presentation – use of aid – designing a presentation – Advanced visual support for business presentation – types of visual aid.

UNIT – V NEGOTIATION SKILLS (12 Hours)

TEXT BOOK:

REFERENCE BOOKS:
(From the Academic year 2012-2013)

### V SEMESTER

<table>
<thead>
<tr>
<th>III</th>
<th>Core – 11 Cost Accounting</th>
<th>Theory</th>
<th>Practical</th>
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<td>Core – 12 Programming with Java</td>
<td>05</td>
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<td>Core – 13 Auditing</td>
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<td>Core – 14 International Business</td>
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<td>Core – 15 Indian Financial System</td>
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<td>04</td>
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<td>IV</td>
<td>SBE – 1 Development of Entrepreneurship</td>
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### VI SEMESTER

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<td>Core – 18 Management Accounting</td>
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<td>Core – 19 Commercial Law</td>
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<td>04</td>
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<tr>
<td>Total</td>
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</tbody>
</table>

Semester | I | II | III | IV | V | VI | Total |
---|---|---|----|---|---|---|-------|
Credits | 23 | 24 | 22 | 25 | 24 | 24 | 142   |
Part – I | 08 |
Part – II | 08 |
Part – III | 90 |
Core | 16 |
Allied | 06 |
Core Electives | 06 |
Total | 112 |
Part – IV | 10 |
Non-Major Electives | 04 |
Skill based Electives | 04 |
Value Education | 02 |
Total | 10 |
Part – V | 02 |
Bridge Course | 01 |
Arise | 01 |

**Self Learning Courses**
1. Business organization (III Semester)  Credit 03
2. Office Management (IV Semester)  Credit 03
3. Business environment (V Semester)  Credit 03
4. Sales Promotion (VI Semester)  Credit 03
Objective:
To enable the Students to understand the methods and techniques in costing.

UNIT - I: (15 hours)

UNIT - II: (15 hours)
Materials: Purchase procedure – Requisition of material - Control – Recording and controlling of material department – Maintenance of stores – Minimum Level, Maximum Level, Re-order Level, Economic Order Quantity – Methods of pricing the issue of materials – FIFO and LIFO, Simple average and weighted average method.

UNIT - III: (15 hours)
Labour: Methods of remunerating labour – Incentive schemes – Halsey Premium Plan, Rowan system, Emersion efficiency Bonus and Beaux Point Premium – Idle time – Control over Idle time — measurement of Labour Turn over.

UNIT - IV: (15 hours)

UNIT - V: (15 hours)
Job Costing and Contract Costing: Profit on incomplete contracts – Simple problems only excluding estimated contracts Process costing: Normal loss, abnormal loss and Abnormal gain. (Simple problems only.)

Text Book:

Reference Book:

PROGRAMMING WITH JAVA-THEORY

Objectives:
   1. To provide the students a basic knowledge of JAVA
   2. To give practical exposure on the application of JAVA

UNIT–I: (9 hours)
The Genesis of JAVA: The Creation of JAVA – Why Java is Important to the Internet – Java’s Magic:

UNIT-II: (9 hours)

UNIT-III: (9 hours)

UNIT-IV: (9 hours)
Packages and Interfaces: Packages - Importing packages – Interfaces

UNIT-V: (9 hours)

UNIT-V: (9 hours)

Book for Study:

Books for References:
   1. Balagurusamy E., Programming with Java.
   2. Steven Holzner Java 2 Programming Black Book.
LAB CYCLE FOR JAVA

1. Simple Program
2. Program using arrays
3. Program using Selection statements (if and switch)
4. Program using iteration statements (for, while and do .. while)
5. Program using class and objects
6. Program using constructors
7. Program using method overloading
8. Program using inheritance
9. Program using Exception handling
10. Program using the String class
11. Simple applet program
12. Program to handle mouse and keyboard events
13. Creating a frame window in an applet
AUDITING

Objective:
To enable the student to understand the basic principles of Auditing.
To help the students to take up as Professional Auditor.

UNIT - I: (15 hours)
Auditing - Definition-Objectives-, Auditing& Investigation-Advantages Of Audit-Qualities of an auditor-
Various types of Audit- Conduct of Audit: Procedure of Audit, Audit Programme-Audit notes, Audit
files- Working papers – E-Auditing.

UNIT - II: (15 hours)
Internal Control: Internal Check –Meaning –Definitions- objectives –procedure of internal check –
Advantages – Duties of an auditor in connection with internal check

UNIT - III: (15 hours)
Vouching: Meaning- Definitions- Importance – Duties of an auditor –Vouching receipts - cash sales-
Receipts from debtors-Other receipts - Vouching payments- –Wages- Capital expenditure- Other
payments and expenditure of petty cash payments- Vouching of banks- transactions-Vouching of cash -
Returnable containers--Sales Return-Sales Ledger.

UNIT - IV : (15 hours)
Valuation and Verification of Assets & Liabilities - Fixed assets- Wasting Assets- Investments-
 Inventories, Freehold and Lease hold property- Loans and advances- Bills receivables – Sundry Debtors-
Plant and machinery – patents and copy rights.

UNIT - V: (15 hours)
Liabilities of an Auditor: Liability for negligence - Liability for – Misfeasance - Criminal liability -
Liability to third parties .

Text Book:

Reference Book :
INTERNATIONAL BUSINESS

Objective:
1. To give to the students an understanding of the operational processes of business between two or more nations.
2. To understand the application of knowledge for decision making in international business.

UNIT I (15 hours)

UNIT II (15 hours)

UNIT III (15 hours)

UNIT IV (15 hours)
Trends in International Trade and Documentation: Multi-national Corporations - Types, Merits and Demerits. Import - Export procedure. EXIM Documents.

UNIT V (15 hours)
Export and Import policy India's Export and Import Policy, Balance of Payment, Custom and Tariff Rationalization.

Book for Study:

Books for Reference:
1. Apte P. G., International Finance :
INDIAN FINANCIAL SYSTEM

Objectives
1. To introduce to the students the concepts of financial market and services that influences the financial system in India.
2. To familiarize the students with the working of stock exchanges in India.

UNIT – I (13 Hours)

UNIT – II (13 Hours)

UNIT - III (13 Hours)

UNIT – IV (13 Hours)

UNIT – V (13 Hours)
Financial Services – Meaning of Financial Services - Features of Financial Services – Classification of Financial Services – Scope of financial Services - Financial services and Promotion of Industries - New financial Products and Services – innovative financial instruments – Challenges facing the financial service sector in India.

Text Book

Reference Book
DEVELOPMENT OF ENTREPRENEURSHIP

Objectives:
- To provide an opportunity for the students to upgrade their knowledge on various Entrepreneurial skills.
- To provide a conceptual classify on small scale business and the stages involved in the establishment of small business.

UNIT I: (12 hours)

UNIT II: (12 hours)
Entrepreneurship: Meaning – Growth of Entrepreneurship in India, Factors affecting- Entrepreneurial growth, Motivation for Entrepreneurs in India, Entrepreneurial competencies and skill.

UNIT III: (12hours)
Entrepreneurship Development Programmes: objectives of EDP, Different Phases of EDP - EDP Organization, Small Enterprise: Definitions, objectives, scope, Opportunities for Entrepreneurial career, Problems of SSI.

UNIT IV: (12 hours)
Project Preparation: Project identification – Project formulations and project appraisal. Venture capital-export finance, Institution finance to small enterprise: Commercial Banks –IDBI, IFCI, ICICI, LIC, SIDBI.

UNIT V: (12 hours)
Institutional support to Entrepreneurs: NSIC, SIDO, SISI, DICs, Industrial Estate, Technical Consultancy Organizations.

Book for Study:
1. KHANKA S.S- Entrepreneurial Development 2012, S.Chand, New Delhi.

Books for References:
OBJECTIVES:
To provide an opportunity for the high performers to upgrade their knowledge on various environmental factors that affect the business in India.

UNIT – I

UNIT - II

UNIT – III
Social Environment: Social environment-cultural heritage: Impact of foreign culture; social attitudes; Castes and communities linguistic and religious groups: Joint family systems: Social organization: Social responsibilities of business.

UNIT – IV
Economic environment: Economic environment-Economic systems: Macro economic parameters and their impact on business- GDP/GWP and per capita income; Population; urbanization; Fiscal deficit: Five year planning.

UNIT – V
Financial environment: The financial system - Financial institutions: Commercial Banks: RBI: Stock Exchange: Capital market reforms and development; SICA and BIFR: non-Banking Financial companies (NBFCS)

Text Book:
Francis Cherunillam, 2003, Business Environment, Himalaya Publishing House, Mumbai

Reference Books:
2. Francis Cherunillum, 2006, Business Environment, Text and Cases, H.P.H.
TALLY

OBJECTIVE:
To impart accounts using Computer Software.

UNIT - I: (15 hours)
Company information - create company - gateway of Tally - Buttons - primary choices alteration, execution, delegation display.

UNIT - II: (15 hours)
Accounting information — creation of groups (single and multiple groups) – creation of ledger (single and multiple) – display ledger accounts – cost categories (single and multiple) Cost centres (single and multiple).

UNIT - III: (20 hours)
Voucher types; creation of voucher – voucher entry; configuration accounts vouchers – inventory vouchers – common information - voucher types; contra, payment, receipt, journal, credit note, debit note, sales voucher invoice entry basic options, export options, order despatch, purchase voucher, memorandum voucher, bill wise adjustment vouchers – features; accounting, inventory and configure numeric symbols – accounts master – inventory master.

UNIT - IV: (20 hours)
Inventory information; stock groups (single and multiple) – stock categories (single and multiple) – Stock items (single and multiple) – display, alter, deletion. God owns; creation of god owns (single and multiple) – unit of measures (single and compound) – display, alter, deletion.

UNIT - V: (20 hours)
Inventory allocation in voucher entry – Creation of VAT & IT list of tracking numbers, receipt, purchase, sales, delivery, and inventory allocations. Reports; accounting reports, accounts book, statement of accounts, cash flow and fund flow, inventory – Statement of inventory reports – Printing reports.

Text Book:

Reference Book:
Tally Institute materials.
LAB CYCLE FOR TALLY

Objective:

To impart accounts using Computer Software

1. Creation of Company
2. Creation of Account Group
3. Creation of Ledger Accounts
4. Creation of Cost categories
5. Creation of Cost centers
6. Creation of Voucher
7. Voucher Transaction
8. Voucher Transaction displaying Book
9. Creation of Stock group and categories
10. Creation of stock items
11. Creation of God owns
12. Creation of units of measures
13. Maintaining accounts with inventory
14. Pure inventory vouchers
15. Reports
INCOME TAX LAW AND PRACTICE

Objective:

To enable the students to understand the basic concepts of Income tax.
To provide working knowledge on the concept of taxable income.

UNIT – I   (15 hours)

UNIT – II   (15 hours)
Income from Salaries.

UNIT – III  (15 hours)
Income from Business and profession

UNIT – IV   (15 hours)
Income from Capital Gains . (Sec-54 & 54A)

UNIT - V   (15 hours)
Income from other sources - [U/S80, 80C, 80D, 80DD, 80G].

Text Book:

Reference Book:
MANAGEMENT ACCOUNTING

Objective:
To provide knowledge of Management accounting
To give knowledge for accounting for future Managers

UNIT - I: (20 hours)
Management Accounting – meaning, nature, scope, functions and objectives

UNIT - II: (15 hours)

UNIT - III: (15 hours)
Budgetary Control – meaning, objectives – types of Budgets – Fixed and flexible budgets – cash and sales budgets – zero based budgeting

UNIT - IV: (20 hours)
Marginal Costing – Meaning, Definition – preparation of marginal cost statement, Applications. (Break Even Analysis, profit volume analysis)

UNIT - V: (20 hours)
Standard Costing – Meaning, Objectives – variance analysis – Material, Labour, overhead variances

Text Book:

Reference Books:
3. Pillai R.S.N and Bagavathi, 2007 “ Management Accounting”
COMMERCIAL LAW

Objective:
To enable the learner to have basic knowledge of Commercial Law

UNIT - I: (15 hours)

UNIT - II: (15 hours)
Contract of Indemnity and guarantee (sec.124 to 129) and sec.140 to 143:

UNIT - III: (15 hours)
Bailement and pledge(sec.148 to 181): Essentials – Rights and Duties of Bailor and Bailee - termination of bailment - pledge-rights and duties of pledge - pledge by non owners - pledge distinguished from Mortgage- Finder of lost in goods

UNIT - IV: (15 hours)
Sale of Goods Act(Sec.1 to 62):
'Delivery’. Documents of the title of goods, Bill of lading, Delivery order – formation of contract of sale -Distinction between sale and agreement to sell- Sale and Hire purchase- Essentials of sale- rights and duties of seller and Buyer- Rights of an unpaid seller- Quasi Contract

UNIT - V: (15 hours)

Text Book:

Reference Book:
2. RSN Pillai and Bagavathi., Business Law, S.Chand, Delhi.
HUMAN RESOURCE MANAGEMENT
(For Students admitted from the Academic Year 2008-2009 onwards under the New CBCS Pattern)

Objective:
To impart knowledge to the student on managing the human resources in an organization.

UNIT- I: (15 hours)

UNIT- II: (15 hours)
Job analysis & Job Design- Recruitment and Selection: Methods and Procedures.

UNIT- III: (10 hours)
Training and Development: Meaning - Need and Importance of Training -Types of Training – Techniques – Programmes.

UNIT- IV: (10 hours)
Organization of Human Resources: Placement-Types of Organization-Line and Staff, Groups and Committees-Empowerment of Employees-Performance Evaluation-Job Rotation Achieving Excellence through Quality Performance

UNIT – V: (10 hours)

Text Book:

Reference Books:
INVESTMENT MANAGEMENT

Objectives:
1. To make the students in the concept and objectives of Investment
2. To introduce various avenues of the investments to the student.
3. To encourage them in the ways saving and investment.

UNIT I (12 hours)

UNIT II (12 hours)
FINANCIAL INSTITUTIONS AND MARKETS IN INDIA: Development of the financial system in India – structure of financial markets , financial institutions — New developments in the financial system.

UNIT III (12 hours)

UNIT IV (12 hours)

UNIT V (12 hours)

Text book:

Reference:
SALES PROMOTIONS

UNIT I
Nature and importance of sales promotion, its role in marketing - Forms of sales promotions - Consumer oriented sales promotion; trade oriented sales promotion & Sales force-oriented sales promotion.

UNIT II
Tools of sales promotion- samples point of purchase, displays & demonstrations, exhibitions & fashion shows, sales contests & games of chance and skill, lotteries gifts offers, premium and free goods, price packs, rebates patronage rewards, Conventions, conference & trade shows, specialties and novelties.

UNIT III
Developing sales promotion programme, pre-testing implementing, evaluation of results and making necessary modifications.

UNIT IV
Public relations-Meaning, features, growing importance, role in marketing, similarities in publicity and public relations, Major tools of Public Relations- News, speeches, special events, handouts, and leaflets, audio-visual public service activities, miscellaneous tools.

UNIT V
Ethical and legal aspects of sales promotion and public relations.

Text books:

Reference books:
MODEL QUESTION

SECTION – A

ANSWER ALL THE QUESTIONS 10X1=10

Multiple choice Questions 3
Fill in the blanks 3
True or False 2
One word Questions 2

SECTION - B

ANSWER ANY TEN QUESTION (out of twelve) 10X3=30

Very short answer Questions

SECTION – C

ANSWER ALL THE QUESTION 5X6=30

Either or Questions
Short answer Questions

SECTION – D

ANSWER ANY THREE QUESTIONS (out of five) 3X10=30

Essay Questions – Not exceeding 4 pages