## CBCS STRUCTURE

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### 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
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 :
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  Part : III Core Lab-1
Semester : I Hours : 45
Subject Code : 15UCMP11 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
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF B.Com. with C.A

Class : B.Com
Semester : I
Subject Code : 15UCMA11

Part : III Allied-1
Hours : 75
Credits : 04

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

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
Non-Trading organizations: Preparation of Receipts and payments account and Income and Expenditure account - Treatment of Special items, Preparation of Balance sheet.

UNIT II
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
Consignment: Meaning – Treatment of Normal and Abnormal Loss.
Joint Venture Accounts: – Accounting records.

UNIT IV

UNIT V
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 enables the students to get a basic knowledge of C and C++.
2. To give an idea of programming statements and its functions.

Unit I
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
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
Array declaration-array initialization- processing with arrays-declaration of structure-Initializing a structure- arrays of structures –unions

Unit IV
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
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:
2. D.Revichandran ,“Programming in C++” ,New age international publishers Edition 2009, Unit IV,V
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 ratio 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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**Total** 100
PARTNERSHIP ACCOUNTS

OBJECTIVE:
To Provide thorough knowledge and practice on all aspects of partnership

UNIT – I (20 Hours)
Partnership accounts- capital Account for partner – Profit and Loss Appropriation accounts.

UNIT II: (20 Hours)

UNIT III: (10 Hours)
Retirement and death of partner – joint life policy.

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

UNIT V: (20 Hours)
Amalgamation and sale of firm.

TEXT BOOK:

REFERENCE BOOKS:
Objective:

To introduce the students the basic concept of information technology and the working and the use of HTML in web design.

Unit I: (9 Hours)
Introduction to computer: importance of computers – what computer can do – what computers cannot do – uses of computers – 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 Books:

Reference Books:
INFORMATION TECHNOLOGY LAB

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

OBJECTIVE:
To Provide a basic Knowledge on the banking aspects and practical banking transactions, at U.G Level.

UNIT – I

UNIT II:
Opening and Operations of bank accounts: Fixed Deposits-Fixed Deposit Receipts and its implications-Savings deposit accounts-Current accounts recurring deposit accounts or Cumulative deposit account-New deposit Savings scheme introduced by banks. Types of Customer/Account holders: Procedure of opening and operating the account of customers particularly of individuals and Institutions.

UNIT III:
Cheque: Definition of Cheque-Requisities 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:
Paying and collecting Bankers: Rights, responsibilities and duties of paying and collecting bankers-Precautions to be taken in paying and collection of cheques-Legal protection provided to them-Nature of protection and conditions to get protection-meaning of terms such As payment in due course, holder in due course-recovery of money paid by mistake.

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

TEXT BOOK:

REFERENCE BOOKS:
BUSINESS MATHEMATICS

OBJECTIVE: To enlighten the students on the application of mathematical principles applied to the business requirements.

UNIT -I : Commercial Arithmetic: Percentage- simple and Compound Interest- true and Bankers discount- Annuity- Exchange arithmetic (20 Hours)

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

UNIT III : Permutation and combinations: Rules – Fractional notation- Circular permutations Complementary theorems- restricted combinations. (15 Hours)

UNIT IV : Logarithms: Law of operations –operation with logarithms- Arithmetic and Geometric series (15 Hours)

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

TEXT BOOK:

REFERENCE BOOKS:
1. An Introduction of Business Mathematics- Sundaresan, V&Jeyaseelan
OBJECTIVE:
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, cash credit and Bank transactions.

UNIT –II (9 Hours)
Books of accounts-Journal, subsidiary journals, Ledger, Double entry system, classification of Accounts-rules under double entry system- Balancing of accounts and preparation of Trial balance.

UNIT –III (9 Hours)
Accounting errors and their rectification, Preparation of Bank Reconciliation statement.

UNIT –IV (9 hours)
Preparation of Final accounts and balance sheet of a sole trader with simple adjustments

UNIT-V (9 hours)
Preparation of final accounts and Balance sheet of a Non-Trading organization- Treatment of Capital and Revenue expenses

TEXT BOOKS:

REFERENCE BOOKS:
EXECUTIVE COMMUNICATION – I

Objectives:
1. To emphasize the development of both soft hard skills for smooth managerial functions.
2. To understand the preparation and development of business letters and reports.
3. To learn the trends in communication and application for effective managerial functions.

UNIT I (12 Hours)

UNIT II (12 Hours)
Types of communication – Barriers of 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)
Correspondence with public authorities and other agencies.

Text Book:

Reference:
DEPARTMENT OF B.COM WITH COMPUTER APPLICATIONS

Class : II- B.Com
Semester : III
Part: S.L.C.
Subject code :
No. of Hours:
Credits: 03

BUSINESS ORGANISATION

Unit I
Business Organisation : Meaning and definition of business essentials & scope of business
Classification of Business Activities, Meaning, Definition, Characteristics and objectives of
Profession.

Unit II
Business Unit: Establishing a new business unit. Meaning of Promotion. Features for business,
Plant location, Plant Layout & size of business unit.

Unit III
Forms of Business Organisation: Sole Proprietorship, Partnership, Joint Stock Companies & Co-
operatives.

Unit IV
Business Combination: Meaning Causes, Objectives, Types and Forms Mergers, Takeovers and
Acquisitions.

Unit V
Money Market, Study of Stock Exchange & SEBI.

Text Book:
Y.K.Bhushan, Fundamentals of Business Organisation and Management, Sultan chand & sons,
New Delhi.

Reference Book:
CORPORATE ACCOUNTING

OBJECTIVE:
To impart knowledge on accounting practices followed by joint stock Company.

UNIT – I  
Joint stock companies – issue of shares and debentures – forfeiture and reissue of shares and debentures. (20 Hours)

UNIT – II  
Final accounts of joint stock companies with simple adjustments – Valuation of shares and goodwill. (20 Hours)

UNIT – III  
Liquidation of a company – preparation of a liquidator’s final statement. (20 Hours)

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

UNIT – V  

TEXT BOOK:

REFERENCE BOOKS:
OBJECTIVE

This route enables the students to acquire carefully awareness about how done ecommerce electronically by means of Internet.

Unit I: E-Commerce (9 Hours)
Background - E-Com environment – Electronic Market Place Technologies – Electronic Data Interchange – Electronic Commerce with WWW\Internet.

Unit II: Approaches to Safe E-Com (9 Hours)

Unit III: E-cash & Payment schemes (9 Hours)
Internet monetary payment & security requirements – payment & purchase order process – Online Electronic cash

Unit IV: Security (9 Hours)
Need for computer security - specific intruder approaches – security strategies - security tools

Unit V: Security Tools (9 Hours)
Encryption – Enterprise networking and access to the internet – Antivirus programs – security teams

Text Book
Web Commerce Technology handbooks – Daniel Minoli, Emma Minoli

Book for Reference
E-Commerce – Kamlesh K. Bajaj and Debjani Nag
OBJECTIVE: To Provide wider knowledge on the 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

OBJECTIVE : To Provide basic knowledge and application of statistical principles

Unit 1: (15 Hours)

Unit 2: (15 Hours)
Measure of dispersion: Range, Quartile deviation, Mean deviation Standard Deviation. Measure of Skew ness: Pearson’s and Bow ley’s measures of skew ness-Absolute and relative measure of skew ness-Kurtosis.

Unit 3: (15 Hours)
Correlation Coefficient of Correlation and Causation: Types of Correlation- Scatter diagram-Pearson’s Coefficient of correlation- Rank correlation-Concurrent deviation methods. Regression: Meaning-Types of regression- correlation and regression-Methods of Regression Analysis.

Unit 4: (15 Hours)
Index Number: Definition- preliminaries to construct an index Number-Methods of construction- Simple Aggregative methods and Relative types-Construction of cost of living index number-Test of an index number.

Unit 5: (15 Hours)
Analysis of Time series: Meaning and components of time series- Methods of Trend analysis-Semi Average, Moving Averages, Methods of least square.

TEXT BOOK:

REFERENCE BOOKS:
1. Pillai, R.S.N. and Bagavathy, Statistics Theory and Practice, S.Chand, New Delhi, 2012.
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR – 625 514
DEPARTMENT OF COMMERCE

Class : U.G.Other Arts           Part : IV NME-2
Semester : IV            Hours : 45
Subject Code: 12CNEA42          Credit : 02

QUANTITATIVE TECHNIQUES

OBJECTIVE: To help the students to get deeper understanding in the basic concepts of Quantitative aptitude

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

Books for study:

Book for Reference:
1. Abhijit Guha, Quantitative Aptitude for competitive examination
Tata McGraw, Hill publishing, New Delhi.
FUNDAMENTALS OF MARKETING

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

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

UNIT II  
(9 Hours)

UNIT III  
(9 Hours)

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

UNIT V  
(9 Hours)

Book for Study:

Books for References:
1. C.B. Memoria & L. Joshi, Principles and Practice of Marketing in India.  
EXECUTIVE COMMUNICATION – II

Objectives:
1. To highlight the skills for smooth decision-making functions.
2. To be aware of the preparation and progress of business letters and reports.
3. To study the emerging trends in communication and application for effective managerial functions.

UNIT – 1 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 – 2 NEGOTIATION SKILLS (12 Hours)

UNIT – 3 EMPLOYMENT COMMUNICATION (12 Hours)

UNIT – 4 GROUP COMMUNICATION (12 Hours)

UNIT – 5 VERBAL COMMUNICATION (12 Hours)
Target group profile – Developing Decision Making Skill – Listening, Feedback, Public speaking – Practice Presentation – Non verbal communication.

Text Book:
1. Dr, Nageshwar Rao, Dr. Rajendra P. Das – Communication Skills – Himalaya Publishing House - 2010

Reference Books:
OFFICE MANAGEMENT

OBJECTIVE:

- To help the students in learning the essential skills of office administration and management.

UNIT I  Concept of office management - Importance of office – Functions of modern office – The office manager and his job- Office organization – Meaning - Principle of office organization - Technique of organization – Types of office organization -Organization chart.


UNIT III  Office services: Centralization: Decentralization of office services - Handling mail - Postal services - Office inter communication - Choice of the method of communication - Barriers of communication - Maintenance of records - Filing -Methods of filing - Centralized vs. Decentralized filing – Indexing – Types - Filing routine

UNIT IV  Office machines: Meaning - Objectives of using machines – Advantages - Principles of office machine and equipment selection, Types of office machines - Office report-kinds of reports - Preparation of reports - Specimen of report

UNIT V  Personnel management: Definition - Functions of personnel management department - Job analysis - Job evaluation – Recruitment - Selection of personnel-Training - Merit rating - Promotion and transfer - Office discipline- Personnel turnover-Compensation – Motivation - Employees participation in management - Staff unions.

TEXT BOOK

REFERENCE BOOKS
2. OFFICE MANAGEMENT – Madon Korshed Vikas Publications, New Delhi 2001
3. OFFICE MANAGEMENT – Ghosh Prasanta, Denyer J.C., Singh B.P.
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)
An Overview of JAVA: Object Oriented Programming – A First Simple Program – Lexical Issues – The Java Keywords
Data Types, Variables and Arrays: The Simple Types – Integers – Floating Point Types – Characters – Booleans – Variables – Arrays

UNIT-II: (9 hours)
Control Statements: Java’s Selection Statements – Iteration Statements – Jump Statements
Introducing Classes: Class Fundamentals – Declaring Objects – Assigning Object Reference Variables - Introducing Methods – Constructors

UNIT-III: (9 hours)
A Closer look at methods and classes: Overloading methods – Using objects as Parameters – Recursion
Inheritance: Inheritance basics – Using Super – When Constructors are called – Method overriding.
Packages and Interfaces: Packages - Importing packages – Interfaces

UNIT-IV: (9 hours)
Exception Handling: Exception Handling Fundamentals – Using try and catch – throw – throws – finally

UNIT-V: (9 hours)
The Applet Class: Applet basics – Applet architecture – An Applet Skeleton – Simple Applet display methods – Request repainting – Using the status window
Event Handling: The delegation event model – Using the delegation event model

Book for Study :

Books for References :
1. Balagurusamy E., Programming with Java.
2. Steven Holzner Java 2 Programming Black Book.
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<th>: B.Com</th>
<th>Part</th>
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<td>Credits</td>
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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)

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)

UNIT - IV: (15 hours)

UNIT - V: (15 hours)

Text Btook:

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

UNIT II

UNIT III

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

UNIT V
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
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.

(13 Hours)

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 classification 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: (12 hours)
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 Cherunillum, 2003, Business Environment, Himalaya Publishing House, Mumbai

REFERENCE BOOKS:

2. Francis Cherunillum, 2006, Business Environment, Text and Cases, H.P.H.
ARULANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : B.Com
Semester : VI
Subject Code : 12CMC162

Part : III
Hours : 30
Credits : 02

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TALLY

OBJECTIVE:
To impart accounts using Computer Software.

UNIT - I: (15 hours)
Company information—create company—gate way 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)

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
ARULANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR-625 514
DEPARTMENT OF COMMERCE

Class : B.Com
Part : Core 17
Semester : VI
Hours : 75
Subject Code : 12CMC365
Credits : 05

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

UNIT – II
Income from Salaries.

UNIT – III
Income from Business and profession

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

UNIT - V
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)
(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)
Bailment 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)
Human Resources Management: Meaning, Features, Scope and Functions of HRM-

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:
   publishing House, New Delhi.
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

UNIT II
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

UNIT IV

UNIT V

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:
ARUL ANANDAR COLLEGE (AUTONOMOUS), KARUMATHUR

DEPARTMENT OF COMMERCE WITH COMPUTER APPLICATION

(For students admitted from the academic year 2012-2013 onwards)

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