



BHARATHIDASAN UNIVERSITY, TIRUCHIRAPPALLI 620 024

B.Com (Computer Applications) Syllabus under CBCS

(Applicable to the candidates admitted from the academic year 2016 -2017 onwards)

updated on 7-12-2017

Sem	Part	Course	Ins. Hrs	Credit	Exam Hours	Marks		Total
						Int.	Ext.	
I	I	Language Course – I (LC) – Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - I (ELC)	6	3	3	25	75	100
	III	Core Course – I (CC) Principles of Accountancy	6	5	3	25	75	100
		Core Course – II (CC) Marketing	6	5	3	25	75	100
		Allied Course –I (AC) PC Package I (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	4	3	*4	25	75	100
	IV	Value Education	2	2	3	25	75	100
	Total			30	21			600
II	I	Language Course – II (LC) - Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – II (ELC)	6	3	3	25	75	100
	III	Core Course – III(CC) Business Management	6	5	3	25	75	100
		Core Course – IV (CC) Internet (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	6	5	*4	25	75	100
		Allied Course – II (AC) PC Package II (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	4	3	*4	25	75	100
		Environmental Studies	2	2	3	25	75	100
Total			30	21			600	
III	I	Language Course – III (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course - III (ELC)	6	3	3	25	75	100
	III	Core Course – V (CC) Financial accounting	6	5	3	25	75	100
		Core Course – VI (CC) Business Tools for decision making	6	5	3	25	75	100
		Allied Course – III(AC) Introduction to Oracle and SQL (with practicals) Theory - 60 marks; (UE: 45 ; IA: 15) Practical 40 marks ; (UE: 30 ; IA: 10) * Theory 2 hours & Practical 2 hours	4	3	*4	25	75	100
	IV	Non Major Elective I – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10th +2 but opt for other languages in degree programme A)Personal Investment (or) B)Elements of Insurance	2	2	3	25	75	100
Total			30	21			600	

IV	I	Language Course –IV (LC) Tamil*/Other Languages +#	6	3	3	25	75	100
	II	English Language Course – IV (ELC)	6	3	3	25	75	100
	III	Core Course – VII (CC) – Cost Accounting	5	5	3	25	75	100
		Core Course - VIII (CC)- Visual Programming	5	5	3	25	75	100
		Allied Course – IV (AC) Business Law	4	3	3	25	75	100
	IV	Non Major Elective II – for those who studied Tamil under Part I a) Basic Tamil for other language students b) Special Tamil for those who studied Tamil upto 10 th +2 but opt for other languages in degree programme A) Introduction to Accountancy (or) B) Salesmanship	2	2	3	25	75	100
	V	Skill Based Elective I	2	2	3	25	75	100
	Total	30	23				700	
V	III	Core Course – IX (CC) Corporate Accounting	5	5	3	25	75	100
		Core Course – X (CC) Auditing	5	5	3	25	75	100
		Core Course – XI (CC) Entrepreneurial Development	5	5	3	25	75	100
		Core Course – XII (CC) Web Designing	5	5	3	25	75	100
		Major Based Elective – I E – Commerce	4	3	3	25	75	100
	IV	Skill Based Elective – II	2	2	3	25	75	100
	IV	Skill Based Elective – III	2	2	3	25	75	100
		Soft Skills Development	2	2	3	25	75	100
	Total	30	29				800	
VI	III	Core Course – X III (CC) Management Accounting	6	5	3	25	75	100
		Core Course – XIV (CC) Income Tax Theory Law & Practice	6	5	3	25	75	100
		Core Course – XV (CC) Computerised Accounting	6	5	3	25	75	100
		Major Based Elective II A)Management Information system (or) B) Investment Management	5	4	3	25	75	100
		Major Based Elective III A)Banking Theory Law & Practice (or) B)Human Resource Management	6	4	3	25	75	100
		V	Extension Activities		1	-	-	-
		Gender Studies	1	1	3	25	75	100
		Total	30	25				600
		Grand Total	180	140	-	-	-	3900

Language Part – I	-	4
English Part –II	-	4
Core Papers	-	15
Allied Papers	-	4
Non-Major Elective	-	2
Skill Based Elective	-	3
Major Based Elective	-	3
Environmental Studies	-	1
Value Education	-	1
Soft Skill Development	-	1
Gender Studies	-	1
Extension Activities	-	1 (1 Credit only)

* for those who studied Tamil up to 10th +2 (Regular Stream)
+ Syllabus for other Languages should be on par with Tamil at Degree level

those who studied Tamil upto 10th +2 but opt for other languages in Degree level under Part I should study special Tamil in Part IV

** Extension Activities shall be outside instruction hours

Non Major Elective I & II – for those who studied Tamil under Part I

- Basic Tamil I & II for other language students
- Special Tamil I & II for those who studied Tamil upto 10th or +2 but opt for other languages in degree programme

Note:

1. **Theory** Internal 25 marks External 75 marks

2. Theory & Practical:

Internal Assessment: Theory – 15 Marks; Practicals – 10 Marks.
University Examination : Theory - 45 Marks ; Practicals - 30 Marks

Separate passing minimum is prescribed for Internal and External

Passing Minimum

A candidate shall be declared to have passed in each course if he / she secures not less than 40 % marks out of 75 marks (i.e., 30 marks) in the University Examination (UE) and 40% out of 25 marks (i.e., 10 marks) in the Internal Assessment.(CIA)

CORE COURSE I
PRINCIPLES OF ACCOUNTANCY

Objectives: To understand the basic principles of accounts and its applications in Business.
(Theory & Problem)

Unit I:

Introduction – Accounting concepts and conventions – Accounting Standards – Meaning
- Double entry system – Journal, Ledger, Subsidiary books, Trial Balance- Bank
Reconciliation Statement.

Unit II:

Final Accounts of sole traders with adjustment entries - Rectification of Errors.

Unit III

Accounts of Non-profit organization – Bills of exchange – Average due date – Account
Current..

Unit IV

Consignments and Joint Ventures.

Unit V:

Single Entry System. Depreciation - Methods, provisions and reserves.

(Theory 25% Problems 75%)

Text and Reference Books (Latest revised edition only)

1. R.L. Gupta and Others ,” **Advanced Accountancy**,” Sultan Chand Sons, New Delhi
2. S.P. Jain and K.L. Narang, “**Advanced Accounting**,” Kalyani Publishers, New Delhi
3. RSN. Pillai, Bagavathi S. Uma, “ **Advanced Accounting**,” S. Chand & Co, New Delhi.
4. M.C. Shukla, “ **Advanced Accounts**,” S. Chand and Co., New Delhi.
5. Mukerjee and Haneef, **Advanced Accountancy**, Tata McGraw Hill, New Delhi.
6. Arulanandam, “ **Advanced Accountancy**,” Himalaya Publication, Mumbai.
7. S.Manikandan & R.Rakesh Sankar, “ **Financial Accounting**,” Scitech Publications Pvt Ltd,
Chennai. Volume I & II.
8. T.S.Reddy & Dr.A.Murthy, “**Financial Accounting**,” Margham Publications, Chennai.

CORE COURSE – II

MARKETING

Objectives : To enable the students to gain knowledge about marketing and its promotional aspects.

(Theory only)

Unit I

Marketing - Evolution – Definition- classification- objectives- selling vs. marketing – Marketing a science or art? - Modern Concept of marketing – role of marketing in economic development - Functions – buying- selling - transportation – warehousing – standardization – Grading – Packaging- ISO Series and AGMARK - ISI.

Unit II

Buyer's behaviour – Buying motive – Market segmentation - Product - Features - Classification - New Product Planning and Development - Product Mix - Product Life Cycle - Branding - Brand Loyalty and Equity.

Unit III

Pricing - Objectives - Factors - Methods and strategies. Channels of Distribution – Wholesaler and Retailer – Services rendered by them.

Unit IV

Sales Promotion –types- Need –Sales Promotion mix– Advertising – Publicity- Personal selling - Advantages - Limitations.

Unit V

Marketing Information System - Marketing Research - Features –Direct marketing - E Business – Telemarketing - Mail order business .

Text and Reference Books (Latest revised edition only)

1. R.S.N.Pillai&Bagavathi , “**Modern Marketing**,” S.Chand& Co., New Delhi.
2. RajanNair.N.,SanjithR.Nair,” **Marketing**,” Sultan Chand & Sons, New Delhi.
3. Kotler Philip, “**Marketing Management**,” Prentice Hall of India (Pvt) Ltd., New Delhi.
4. Monga&ShaliniAnand, “ **Marketing Management**,” Deep & Deep Publications, New Delhi.
5. Dr. L. Natarajan , “**Marketing**,” Margham Publications, Chennai.
6. Grewal , “**Marketing**,” Tata McGraw Hill management, New Delhi.
7. B.S.Raman, “**Marketing**,” United Publishers, Mangalore.
Dr. J. Jayasankar, “**Marketing**,” Margham Publications, Chennai.

ALLIED COURSE – I

PC PACKAGES - I with practical's

(Theory & Practicals)

Objectives: To learn about Computers and to gain practical knowledge and application in Business.

(Theory - 60 marks ; UE: 45 ; IA: 15)

Unit I:

Introduction to computers – Meaning – Characteristics – Areas of Application – Components of Computer – Memory and control units – Input and Output devices – Hardware and Software – Operating Systems

Unit II:

Word – Creating Word Documents – Creating Business Letters using wizards – Editing Word Documents – Inserting Objects – Formatting documents –spelling and grammar check – Word Count, Thesaurus, Auto Correct – Working with tables – Saving, opening, closing and protecting documents – Mail Merge.

Unit III:

Introduction to Spread Sheet (MS –Excel) – Introduction to spread sheets – entering and editing text, numbers and formulae – Inserting rows and columns Building Worksheets – Creating and formatting charts – Application of Financial and Statistical functions – MS Power Point Creating a simple presentation – Creating, inserting and deleting slides – Saving a Presentation.

(Practical – 40 marks UE: 30 marks IA: 10 marks)

Unit IV:

Word – Creating personal letters – Official letters – circulars – templates – Use of Wizards – Resumes – Preparation of Bio-data – Creating Greetings – Clip Art – Bullets and Numbering – Insertion of charts and diagrams – Tables – Mail merge.

Unit V:

Excel – Entering information in worksheet - Sum functions – Align data cells – Changing column width and row height – Pay bill – mark sheet – Electricity bill – Pay slip – PowerPoint – Simple presentations – creating slide show – animation – inserting and deleting slides.

Text and Reference Books (Latest revised edition only)

1. E.D. Jones and Derek “**Microsoft Office for Windows**”, Sutton Publication.
2. Sanjay Saxena, “**MS Office 2000**” Vikas Publishing House.
3. S.V. Srinivasa Vallabhan, “**Computer Applications in Business**” Sultan Chand and Sons,
4. TD Malhotra, **Computer Applications in Business** Kalyani PublicationsPC
5. Taxali, “**Software for windows made simple**” Tata McGraw Hill Publishing Company Ltd

CORE COURSE –III
BUSINESS MANAGEMENT

Objective: To impart knowledge on the concepts and principles of Management and application of practices in various organisation.

(Theory only)

UNIT I

Management – Definition, nature, scope, functions and Levels of Management-Art, Science and Profession - functions of Managers- Development of management thought – Contribution by F.W.Taylor, Henry Fayol and others.

UNIT II

Planning –Classification – Objectives – characteristics-Steps - process- types- Methods- advantages - limitations, Decision making – Policies.

UNIT III

Organisation and Structure– Types – Supervision and Span of Control - Departmentation – Organisation charts – Authority and Responsibility- Delegation and Decentralisation.

UNIT IV

Motivation - types -Theories – Maslow, Herzberg, McGregor, and others. Communication - Principles - types and barriers of communication.

UNIT V

Leadership –functions - styles - theories. Co-ordination – features – types and techniques. Control- process- effective control system - Techniques of control.

Text and Reference Books (Latest revised edition only)

1. Dinkar Pagare, “**Principles of Management**,” Sultan Chand & Sons New Delhi.
2. K. Sundar, “**Principles of Management**,” Vijay Nicole Imprints Private Limited, Chennai.
3. Drucker Peter F, Butterworth Heinemann, “**Management Challenges**,” Oxford.
4. Wehrich and Koontz, et.al, “**Essentials of Management**,” Tata- McGraw Hill, New Delhi.
5. Fred Luthans, “**Organizational Behaviour**,” McGraw Hill, New York.
6. Louis A.Allen, “**Management and Organisation**,” McGraw Hill, Tokyo.
7. Hampton, David R, “**Modern Management**,” McGraw Hill, New York.
8. Stoner and Free, “**Management**,” Prentice - Hall, New Delhi.
9. Prasad. L.M, “**Principles & Practice of Management**”, Sultan Chand & Sons, New Delhi.

CORE COURSE IV

INTERNET (WITH PRACTICALS)

(Theory & Practicals)

Objective : To learn about Internet and to gain practical knowledge and application in Business.

Theory: 60 marks (UE: 45 marks IA: 15 marks)

Unit I:

Introduction to Internet – A brief History of Internet – Use of Internet – Connection to the Internet – web pages – Web Pages come from the web server – Web sites – The normal Modem – ISDN, ADSL, CABLE Modems – Introduction to Bluetooth and WiFi.

Unit II:

Internet Service Provider – Dialer Programs and Internet Programs – Internet Explorer – Netscape – Netscape navigation – Animation – Frames: Several Web pages at one – Several windows simultaneously – Printing.

Unit III:

Internet Basics: Evolution – Basic Terminology – Getting into the net – Browsers – Applications of Internet – Introduction to internet protocols – Language of Internet.

E-mail and voice mail – Creating mail address – Meaning of Net Meeting and Chatting – Tool bar.

Practical 40 marks (UE: 30 marks IA: 10marks)

Unit IV:

E-mail address – creation – browsing – search engines –downloads

Unit V:

Visiting business places, libraries, Railway and Airline reservation, online chatting

Books for Reference:

1. Paul E. Hoffman, “**The Internet Instance Reference**”BPB Publications
2. Alexis Leon Mathews, Leon Tech world,“**Internet for Everyone**”UBS Publications
3. S. Aarathi,“**Internet Programming and Web Design**” Kalaikathir Achagam
4. “**Internet and E-mail**” Yatin Publications, Delhi
5. **Internet Complete**” BPB Publications.

ALLIED COURSE II
PC PACKAGES II (with practicals)
(Theory & Practicals)

Objectives: To create database and to gain practical knowledge and application in Business.

Theory : 60 marks UE: 45 marks IA: 15 marks

Unit I:

MS Access – Introduction – Parts of Access Window, Creating a Database, Relationships, Creating Table through Design View – Relationship – Query – Forms – reports - macros.

Unit II:

Page Maker – Menu – File, Edit, Utilities, Layout, Story, Type, Element, Window, Help –Working with Page Column – Indent.

Unit III:

Photoshop – The Photoshop Screen – Using the Toolbox – Document and scratch Sizes – The Info Palette – Saving and loading custom settings –opening and saving files – Images – Layers – Channels and Mask – Colour Correction Techniques – Animation.

(Practical – 40 marks UE: 30 marks IA: 10 marks)

Unit IV:

Creation of Database – Creation of relationships – Creating tables through design view – Database for salary, Mark Sheet, Inventory, Form creation.

Unit V:

Photoshop – Saving and loading custom settings – Creating new file – Use of painting tools – Copying and pasting selections – Moving selections – Grow and similar command – Editing Points – Use of Colour Balance Dialogue box.

Reference Books:

1. Robert Shufflebotham, "Photoshop 6 in easy steps" Dreamtech Press.
2. Vishnu Priya Singh, Meenakshi Singh, "Page Maker 6.5" Asian Publications Limited
3. Sanjay Sexana, "MS Office 2000 (Access only)" Vikas Publishing House
4. Srinivasa Vallabhan "Computer Applications in Business (Access only)" Sultan Chand & Sons, New Delhi.
5. Sk Yadava, "Desk Top Publishing" Yatin Publishers, Delhi.

CORE COURSE – V
FINANCIAL ACCOUNTING

Objective:

To enable the students to know about financial accounting and its concepts.

Unit – I

Branch accounts (excluding foreign branches) – Departmental accounts

Unit – II

Hire Purchase accounts – Royalty accounts.

Unit – III

Admission and Retirement of a partner, Death of a partner.

Unit – IV

Dissolution of firm – piecemeal distribution.

Unit – V

Insurance claims for loss of stock and profits – insolvency accounts – statement of affairs – insolvency of individual only.

Theory 25% Problem: 75%

Text and Reference Books (Latest revised edition):

1. Advanced Accountancy by Shukla and Grewal
2. Advanced Accountancy by R.L. Gupta and Radhaswamy
3. Advanced Accountancy by Jain and Narang. – Kalyani Publishers, Chennai.
4. Advanced Accountancy by A. Arulanandam & Rajan – Himalaya Publishers.
5. Financial Accounting by Reddy & A.Murthy – Margham Publications, Chennai.

CORE COURSE – VI

BUSINESS TOOLS FOR DECISION MAKING

Objective:

To enable the students to know the importance of business tools and its application in decision making

Unit - I

Introduction – Meaning, Characteristics, Stages and Uses of Statistics – Classification and Tabulation – Diagrams and graphs – Bar and Pie diagrams – Graphs of one and two variables – Graphs of frequency distribution - Measure of central tendency – Arithmetic mean, Median, Mode, Geometric Mean and Harmonic mean.

Unit - II

Measures of Dispersion – Range – Quartile deviation – Mean deviation – Standard deviation – Co-efficient of variation - Measurement of Skewness (Karl Pearson & Bowley methods only)

Unit - III

Correlation – Simple correlation – Karl Pearson's coefficient of correlation – Spearman's rank correlation – Concurrent deviation method - Regression analysis – Simple regression – Regression equations.

Unit - IV

Analysis of Time series – Components – Methods – Semi average – Moving average - Method of least square – Interpolation – Meaning, Uses, Assumptions – Newton's method only.

Unit - V

Index numbers – Price index numbers – unweighted and weighted – Tests in index numbers (Time and factor reversal tests only) - Cost of living index number – Aggregate expenditure method – Family budget method.

(Problem 80% and Theory 20%)

Text and Reference Books (Latest revised edition only)

Elements of Statistics by S.P. Gupta – Sultan Chand & Sons
Tools and Decision making by SL Aggarwal and SL Bharadwaj, Kalyani Publishers
Business Statistics by PA. Navanitham, Jai Publications, Trichy.
Elements of Practical Statistics by S.K. Kappor – Oxford and IBHP Publishing Company

ALLIED COURSE – III

INTRODUCTION TO ORACLE AND SQL (with Practicals)

Objective:

To enable the students to know about oracle and SQL with practical knowledge

Theory: 60 marks; Int. – 15 marks; Ext. – 45 marks

UNIT-I:

Introduction to File – Flat File – Advantage and disadvantage of Flat File – Introduction to Database - Types of database structure: Hierarchical Data Base – Relational Data Base – Object Relational Data Base.

UNIT-II:

Introduction to Relational Database – Relational Database terms: Records – Fields – Tables – Advantage and disadvantage of Relational Database.

UNIT-III:

Keys: Primary Key – Foreign Key – Candidate Key – Composite Key - Super Key – Implementation of those keys on tables.

(Practical – 40 marks UE: 30 marks IA: 10 marks)

UNIT-IV:

Introduction to Oracle: Creating database – Creating tables – Setting Primary Key and Foreign Keys on tables – Introduction to SQL queries: CREATE, ALTER, DROP, RENAME, TRUNCATE, SELECT statements – Retrieving data – Restricting and Sorting data.

UNIT-V:

Function – Single Row Function – Group Function – Reporting Aggregated data – Displaying data from multiple tables – Sub Queries.

Text and Reference Books (Latest revised edition):

1. Oracle – backup and recovery handbook publication – Rama velpure - Tata McGraw Hill.
2. Oracle 8i on Windows NT – Meghraj ThakkarTech media publications.
3. Oracle power objects handbook Bruce kolste, David Petersen - Tata McGraw Hill.
4. Oracle 8 – Edwalen and steve Adrien de Luca- Tech Media publications

NON MAJOR ELECTIVE I

(A) PERSONAL INVESTMENT

Objective:

To make the students aware of various investment avenues and to facilitate them for effective investment planning.

Unit – I

Meaning and Definition of Investment – Concepts of Investment, Nature of Investment , Types of Investors, Stages in Investment, Speculation- Types of Speculators, Distinction between Investment and Speculation, Gambling – Meaning, features, Distinction between Investment and Gambling.

Unit – II

Importance and basic Principles of Investment , Kinds of Investment – Direct Investment alternatives – Fixed Principal Investments, Variable Principal Securities and Non–Security Investments – Stages in Investment.

Unit – III

Investment Planning – Financial Planning and Investment Planning, Features of Investment Planning, Setting of investment goals at different stages of an individual ,Deciding the investment time frame.

Unit – IV

Popular Investment Media – Bank deposits –Saving deposits, Fixed deposits, Recurring Deposits, Instruments of post office ,Savings certificates, Public Provident Fund , Company deposits – Life Insurance Schemes – Endowment policy, Whole Life Policy, Term Life Policy, Money Back Policy, Joint Life Policy, Children’s Insurance Policy, Group Policy, Unit Linked Insurance Plans – Income tax benefits with respect to payment of premiums. Real Estate – Reasons for growth, problems with Real Estate Investments, Chit funds, Plantation and Farm Houses, Gold and Silver.

Unit – V

Investment in Equity and Preference Shares. Methods of Trading in Stock Exchanges, Investors’ Protection, Problems & Remedies, Role of SEBI in protecting investors’ interests.

Text and Reference Books(Latest revised edition only)

1. Punithavathy Pandiyan – Security Analysis and Portfolio Management, Vikas Publishing house, New Delhi
2. Dr.Radha, Parameswaran and Dr. Nedunchezian – Investment Management, Prasanna Publishers, Chennai.
3. Preeti Singh – Investment Management, Himalaya Publishing House, Mumbai.
4. V.A.Avadhani – Investment Management, Himalaya Publishing House, Mumbai

NON MAJOR ELECTIVE – I

(B) ELEMENTS OF INSURANCE

Objective:

To highlight the importance of insurance and its basic concepts.

Unit - I

Introduction to insurance: purpose and need of insurance – insurance as a social security tool – insurance and economic development – types of insurance.

Unit - II

Procedure for becoming an agent: Pre-requisite for obtaining a license – duration of license – cancellation of license – revocation or suspension/termination of agent appointment – code of conduct – unfair practices.

Unit - III

Fundamentals of agency - definition of an agent – agents regulations – insurance intermediaries – agents' compensation – IRDA.

Unit - IV

Functions of the agent: proposal form and other forms for grant of cover – financial and medical underwriting – material information – nomination and assignment – procedure regarding settlement of policy claims.

Unit -V

Fundamentals/Principles of life insurance/marine/fire/medical/general insurance: Contracts of various kinds – insurable interest – Actuarial science.

Text and Reference Books (Latest revised edition only)

1. Insurance by Dr. P. Periyasamy – Tata McGraw Hill
2. Fundamentals of Insurance by P. Periasamy by Vijay Nicole Imprints (P) Ltd
3. Insurance in India by P.S.Palande, R.S.Shah.
4. Insurance principles and practices by Mishra M.N – S.Chand& Co.
5. Insurance Regulatory Development Act, 1999.

CORE COURSE – VII

COST ACCOUNTING

Objective:

To enable the students to know the importance of costing and to understand the basic concepts.

Unit – I

Definition, Scope and nature of cost accounting – cost concepts – classification – objectives and advantages – demerits of cost accounting – methods and techniques – cost unit – cost centres – cost sheet.

Unit – II

Materials cost – purchase procedure – stores procedure – receipt and issue of materials – storage organization and layout – Inventory control – levels of stock, perpetual inventory. ABC Analysis, EOQ – Stores ledger – pricing of material issues, FIFO, LIFO, Simple Average & Weighted Average.

Unit – III

Labour cost – Time recording and time booking – methods of remuneration and incentive schemes – overtime and idle time – labour turnover - types – causes and remedies.

Unit – IV

Overheads – collection, classification, allocation, apportionment, absorption – recovery rates – Over & Under absorption – cost sheet and cost reconciliation statement.

Unit – V

Job costing, Contract costing, Process costing (Normal loss, Abnormal loss and gains only) – operating costing.

Theory: 25%, Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Cost Accounting by Jawaharlal – TMH, New Delhi
2. Cost Accounting by Jain and Narang – Kalyani Publishers, Chennai
3. Cost Accounting by S.P. Iyengar – Sultan Chand & Sons, New Delhi.
4. Cost Accounting 2.e by A. Murthy and S. Gurusamy – Vijay Nicole Imprints (P) Ltd, Chennai
5. Cost Accounting by Bhagwathi and Pillai – Sultan Chand & Sons, New Delhi.
6. Cost Accounting by S.N. Maheswari – Sultan Chand & Sons, New Delhi.
7. Cost Accounting by Dr. R. Ramachandran & Dr. R. Srinivasan, Sri Ram Publication, Trichy.

CORE COURSE –VIII
VISUAL PROGRAMMING

Objective

To enable the students to know about the visual programming and its applications

UNIT-I:

Introduction to Visual Basic, Integrated development environment features – Forums – Controls – Events – Methods – Properties - Uses of Property Window – Code Window (Code Behind File) – Variable declaration.

UNIT-II:

Scope of Variables – Constant – Array – Loops in Visual Basic: For ... Next, While, Do...While - Select statements: if...end if - if...else if...end if - Select...Case End Case -

UNIT-III:

Standard Controls: Form - Text Box – Command Button – Label Box – Check Box – Frame Control – Combo Box – List Box – Radio Button - Image Control - Picture Box – Timer.

UNIT-IV:

File System – Drive, DirList, File List Box – Introduction to Built-in-Active X control tool bar – Tree view – Menu Editor – Command dialog control – Rich Text Box.

UNIT-V:

Introduction to Database – MS Access – Data Grid (Accessing Data Base data) – Open data base connectivity – Introduction to Dot Net: IDE – Execution Procedures – CLR – CTS.

Text and Reference Books (Latest revised edition only)

1. Mastering Visual Basic 6 – BPB Publications, New Delhi.
2. Mohammed Azam, Programming with Visual basic 6.0 – Vikas Publishing House.
3. Test Your Vb.Net Skills: Language Elements Part 1 Paperback – 1 Dec 2000
by Yashavant P. Kanetkar (Author), Asang Dani, BPB Publications, New Delhi.

ALLIED COURSE – IV

BUSINESS LAW

Objective:

To enable the students to gain knowledge about mercantile law and its importance.

Unit – I

Introduction – Definition and scope of mercantile law – growth and sources of mercantile law – Nature and kinds of contracts – offer and acceptance – consideration – capacity of parties – free consent – legality of object, Void Agreements – contingent contracts.

Unit – II

Performance of contracts – Discharge of contracts – remedies for breach including specific Performance – Quasi contracts.

Unit – III

Indemnity and Guarantee – Bailment and pledge – Agency.

Unit – IV

Law of sale of Goods-Definition-Buyer-Goods-Delivery-Merchantile Agent- Sale and agreement to sell – condition & warranty.

Unit – V

Law of Negotiable Instruments. (Instrument Amendment Act, 2015 – Definition – characteristics – classification- notes, bills, cheques and promissory note.)

Text and Reference Books (Latest revised edition only)

1. Mercantile law by M.C. Shukla – S. Chand & Company, New Delhi.
2. Business Law by V. Balachandran&Thothadri S – Vijay Nicole Imprints (P) Ltd, Chennai.
3. Commercial law by Chawla and Garg – Kalyani Publishers, Chennai.
4. Business law by N.D.Kapoor – S. Chand & Sons, New Delhi.
5. Mercantile law by Batra and Kalra – Tata McGraw Hill Co, Mumbai
6. Mercantile law by M.C. Kuchhal – Vikas Publishing House, Chennai
7. Mercantile law with Industrial law by S.P.Iyengar and B.K.Goyal – R. Chand & Co.

NON MAJOR ELECTIVE - II

(A) INTRODUCTION TO ACCOUNTANCY

Objective:

To enable the students to know the importance of accountancy and its concepts.

Unit – I

Definition of Accounting – Nature, Objectives and Utility of Accounting in Industrial and Business Enterprise – Difference between Book-keeping and Accounting – Accounting Concepts and Conventions.

Unit – II

Double Entry System – Rules – Advantages and Disadvantages – Journal – Subsidiary Books.

Unit – III

Ledger – Meaning – Balancing of Accounts – Difference between Journal and Ledger – Trial Balance – Objectives – Limitations – Preparation of Trial Balance.

Unit – IV

Rectification of Errors – Objectives – Types – Methods – Bank Reconciliation Statement. (Simple problems only)

Unit – V

Final Accounts of Sole Trader (with Simple Adjustments).

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy – Arulanandam, Himalaya Publications, New Delhi.
2. Advanced Accounting – S.P. Jain and K.L. Narang, Kalyani Publishers, Chennai
3. Advanced Accounts – M.C. Shukla T.S. Grewal and S.C. Gupta, S.Chand& Sons, New Delhi.
4. Principles of Accounting – Finnelly, H.A. and Miller, H.E., Prentice Hall.
5. Introduction to Accountancy – Jaya, Charulatha and Baskar, Vijay Nicole Imprints (P) Ltd, Chennai

NON-MAJOR ELECTIVE – II

(B) SALESMANSHIP

Objective:

To enable the students to know the importance of Salesmanship and to understand the concepts.

Unit - I

Introduction to selling- meaning- definitions-importance- methods- qualities-functions- duties- responsibilities – types of sales person – sales careers.

Unit - II

Selling process – steps- customer expectations – understanding prospects- importance- sources- buyer motives and behaviour- transaction oriented selling – relationship selling.

Unit - III

Selling techniques – planning- setting objectives- approach techniques – building rapport- product knowledge- product benefits- features –functions- sales presentation- demonstration- handling objections- handling difficult customers- closing sales – after sales service.

Unit - IV

Sales territory- sales targets/quotas- creating product strategies – understanding selling terms and prices- retail store sales person- online stores and sales opportunities – personal selling in the information age.

Unit - V

Sales force management- selection- training- motivation- compensation – supervision and control- sales reports and knowledge management – evaluation- selling expenses- sales team professionalism – ethics- personal grooming.

Text and Reference Books (Latest revised edition only)

1. Sahu and Raut: Salesmanship and Sales Management, Vikas Publishing House, Chennai.
2. CL Tyagi & Arun Kumar: Sales Management, Atlantic Publishers
3. SaChunawalla: Sales Management, Himalayas Publications, New Delhi.
4. Sundar and Madhavan: Salesmanship and Sales Management, Vijay Nicole Imprints (P) Ltd, Chennai
5. PC Pardesi: Salesmanship and Sales Management, NiraliPrakashan

CORE COURSE – IX
CORPORATE ACCOUNTING

Objective:

To enable the students to know about accounting procedure in corporate accounting

Unit – I

Company accounts – introduction – legal provisions regarding issue of shares, application, allotment, calls, calls-in-arrears, calls-in-advance, issue of shares at premium- issue of shares at discount- forfeiture of shares - re-issue – accounting entries.

Unit – II

Issue and redemption of debentures – methods of redemption of debentures- instalment – cum-interest and Ex-interest – redemption by conversion, sinking fund, insurance policy. Redemption of preference shares- implication of Section 80 and 80A of the Companies Act.

Unit – III

Amalgamation – purchase consideration- accounting treatment – pooling of interest method and purchase method, Absorption, external and internal reconstruction of companies.

Unit – IV

Accounts of Holding company - legal requirements relating to presentation of accounts - Consolidation of balance sheet (excluding chain holding).

Unit – V

Final accounts of banking companies (new format) and Insurance companies (new format).
Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Advanced Accountancy by M.C. Gupta, Shukla and Grewal – S. Chand publishing, Delhi
2. Advanced Accountancy by R.L. Gupta and Radhaswamy – Sultan Chand & Sons, New Delhi.
3. Advanced Accountancy by Jain and Narang – Kalyani Publishers, Chennai
4. Corporate Accounting by Palaniappan&Hariharan – Vijay Nicole Imprints (P) Ltd, Chennai.
5. Advanced Accountancy by Arulanandam and Raman – Himalayan Publishers, New Delhi.

CORE COURSE – X

AUDITING

Objective:

To provide students an understanding about the principles and practice of Auditing.

Unit – I

Introduction – definition of audit – objects of audit – classification of audit – Internal audit – Periodical audit – Continuous audit – Interim audit – Balance sheet audit. Internal check – Internal control. Procedure of audit – audit programme – test check – Auditing vs. Investigation.

Unit – II

Vouching – cash and trading transactions, personal and impersonal ledgers.

Unit – III

Valuation and Verification of assets and liabilities. Depreciation and Reserves – Auditors duties regarding Depreciation and Reserves.

Unit – IV

Audit of Limited companies – share capital audit – share transfer audit – appointment, qualification, rights and liabilities of company auditors – Audit reports.

Unit – V

Divisible profits and Dividends – Audit of computerised Accounting.

Text and Reference Books (Latest revised edition only)

1. Spicer and Pegler's Practical Auditing by Ghatalia, S.V.- Allied Publishers Pvt Ltd.
2. Practical Auditing by B.N. Tandon, S.Sudharsanam and S.SundaraBalu – S.Chand publishing, New Delhi.
3. Text Book of Auditing by V.K. Batra and K.C. Bagarrta – TMH.
4. Auditing by Jagadish Prakash – Kalyani Publishers, Chennai.
5. Auditing by DinkerPagare – Sultan Chand & Sons, New Delhi.

CORE COURSE – XI

ENTREPRENEURIAL DEVELOPMENT

Objectives:

To enable the students to understand the conceptual and applied knowledge about Entrepreneurship.

Unit – I

Entrepreneurship – Definition, Concept, Nature , Characteristics , functions , types and phases of EDP, Development of women and rural entrepreneurs – Women Council Scheme.

Unit – II

The start-up process, Project identification – selection of the project – project formulation and evaluation – feasibility analysis, Project Report.

Unit – III

Institutions in the development of entrepreneurs – DIC, SIDO, NSIC, MSMEDI – SSIC, SIDCO – ITCOT, IIC – KVIC.

Unit – IV

Institutional finance to entrepreneurs: IFCI, SFC, TIIC, LIC and GIC, SIPCOT – SIDBI – Commercial banks - Venture capital.

Unit – V

Incentives and subsidies – Subsidised services – seed capital assistance – Taxation benefit to SSI. Role of entrepreneur in export promotion and import substitution.

Text and Reference Books (Latest revised edition only)

1. Dynamics of Entrepreneurial Development by Vasant Desai – Himalaya Publishing House, New Delhi.
2. Entrepreneurship & Small Business Management by Dr.C.B. Gupta and Dr.S.S.Khanka-Sultan Chand & Sons, New Delhi.
3. Fundamentals of Entrepreneurship and Small Business by Renu Arora & S.KI.Sood – Kalyani Publishers, Chennai.
4. Entrepreneurial Development by Dr.S.S. Khanka – S.Chand& Co, New Delhi.
5. Entrepreneurial Development by Dr. P. Saravanavel, Learntech Press Trichy.
6. Entrepreneurial Development by Dr.S.G. Bhanushali- Himalaya Publishing House, New Delhi

CORE COURSE – XII

WEB DESIGNING

Objectives:

To enable the students to understand the conceptual and applied knowledge about web designing.

UNIT-I: Introduction to Web related terms: Client – Server – Single Tier Architecture – Two Tier Architecture – N Tier Architecture – Internet – Intranet – WWW – Web Page – Web Site.

UNIT-II: Introduction to Internet and its Protocols: Internet Addressing – IP Address – Domain Name – Electronic Mail – Uniform Resource Locator – TCP/IP - FTP – HTTP – SHTTP - SMTP – POP – UDP – PPP – Telnet – Gopher – WAIS.

UNIT-III: Searching the Web: Browser: Web Index – Web Search Engine – Meta Search Sites – Directory and Indexes – Managing Mails: Address Book – File Attachment Facility – Junk Mail.

UNIT-IV: Introduction to HTML: HTML Code for Web Page – HTML Tags - Web Page Basics – Display a Web Page in a Web Browser – Format texts – Font Style and sizes – Lists – Ordered Lists – Unordered Lists – Image – Add an image – Background Image – Horizontal Rule

UNIT-V: Introduction to HTML Table: <TABLE> - <TH> - <TD> - <TR> - Cell Padding – Cell Spacing – Table Borders. Introduction to XML: Creating Basic XML Program – XML Vs HTML – Advantages and Disadvantages of XML – XML Parser.

Text Books Recommended:

1. Alexis Leon & Mathews Leon, “Internet for Everyone”, Leon Tech World, Chennai.
2. Eric Kramer, “HTML”.
3. Kamalesh N. Agarwala, Amit Lal & Deeksha Agarwala, “Business of the net”.
4. John Zabour, Jeff Foust & David Kerven, “HTML 4 HOW-TO”.

MAJOR BASED ELECTIVE – I

E – COMMERCE

Objective:

To make the students to know about e-commerce and its applications.

Unit - I

E-commerce – framework – classification of electronic commerce – Anatomy of E-Commerce Applications – components of the I way –network access equipment – internet terminology.

Unit - II

Electronic Data Interchange – Benefits – EDI Legal, Security & privacy issues – DEI software implementation – value added networks – internal information systems – work flow atomization and coordination – customization and internal commerce.

Unit - III

Network security and firewalls – client server network security – emerging client server security threats – firewalls and network security – data and message security – encrypted documents and electronic mail – hypertext publishing – technology behind the web – security and the web.

Unit - IV

Consumer oriented electronic commerce: consumer oriented applications – mercantile process models – mercantile models from the consumer’s perspective – mercantile models from the merchant’s perspective.

Unit - V

Electronic payment systems – types – digital token based electronic payment system – smart cards & credit card electronic payment systems – risk designing electronic payment.

Text & Reference Books (Latest revised edition):

1. Dr S V Srinivasa Vallabhan – E – Commerce – Vijay Nicole Imprints Pvt. Ltd., Chennai
2. Ravi Kalakota & Andrew b.Winston, “Frontiers of Electronic Commerce”, Dorling Kindersley (India) Pvt. Ltd. -2006.
3. Bharath Bahasker, “Electronic Commerce”, Tata McGraw Hill Publishing Co ltd., New Delhi – 2006.
4. Daniel Minoli, Emma Minoli “Web Commerce Technology Handbook”, Tata McGraw Hill Publishing, New Delhi.
5. Dr. C.S.Rayudu, “E-Commerce & E-Business”, Himalaya Publishing House, New Delhi – 2004.

CORE COURSE – XIII
MANAGEMENT ACCOUNTING

Objective:

To enable the students to know the importance of management accounting and its concepts.

Unit - I

Management accounting – Definition – Objectives – Nature – Scope – Merits and limitations – Differences between management accounting and financial accounting – Financial statement analysis – Comparative statement – Common size statement – Trend percentage – Ratio analysis – Meaning – Classification – Liquidity, solvency, turnover and profitability ratios – Dupont chart – Construction of balance sheet.

Unit - II

Fund flow statement – Meaning – Preparation – Schedule of changes in working capital – Funds from operation – Sources and applications – Cash flow statement – Meaning – Difference between fund flow statement and cash flow statement – Preparation of cash flow statement as per Accounting Standard 3.

Unit - III

Budget and Budgetary control – Meaning – Advantages – Preparation of sales, production, production cost, purchase, overhead cost, cash and flexible budgets - Standard costing – Meaning, Advantages and Limitations.

Unit - IV

Variance analysis – Significance - Computation of variances (Material and Labour variance only) - Marginal costing – CVP analysis – Break even analysis – BEP - Managerial applications – Margin of safety – Profit planning.

Unit - V

Capital Budgeting – Meaning – Importance – Appraisal methods – Payback period — Accounting rate of return - Discounted cash flow – Net present value – Profitability index – Internal rate of return.

Theory: 20% Problem: 80%

Text and Reference Books (Latest revised edition only)

1. Management accounting by S.N.Maheswari – Sultan Chand & sons publications, New Delhi
2. Management accounting by Sharma and Guptha, Kalyani Publishers, Chennai.
3. Management accounting by R.Ramachandran and R.Srinivasan – Sriram publication
4. Management accounting by A. Murthi and S. Gurusamy, Vijay Nicole Publications, Chennai.
5. Management Accounting by R.S.N.Pillai&V.Baghavathi – S.Chand& Co, Mumbai
6. Management accounting by Hingorani&Ramanthan – S.Chand& Co, New Delhi.

CORE COURSE – XIV
INCOME TAX THEORY LAW & PRACTICE

Objective:

To enable the students to know the provisions of income tax.

Unit- I

Basic concepts – Definition - previous year –assessment year – person, assessee, income, total income, casual income, capital and revenue - residential status and incidence of tax, incomes exempt under section 10.

Unit- II

Salary – Basis of charge – different forms of salary, allowances, perquisites and their valuation – deduction from salary –Computation of taxable salary.

Unit- III

House property – basis of charge – determination of annual value - GAV, NAV – income from let-out property – self occupied property – deductions-Computation of taxable income.

Unit- IV

Profits and gains of business and profession – basis of charge – methods of accounting – deductions – dis allowances, Computation of taxable income.

Unit - V

Capital gains – basis of charge – short and long term capital gains – indexed cost of acquisition and improvement – exemptions – chargeability of short and long term capital gains – computation of taxable capital gains. Income from other sources – interest on securities, etc. deduction under Sec 80C – Introduction to direct taxes code.

Theory: 25% Problem: 75%

Text and Reference Books (Latest revised edition only)

1. Students Guide to Income Tax by Vinodh K. Singhania, Taxmann Publications, New Delhi
2. Income tax by T.T.Gaur&Narang, Kalyani publishers, Chennai.
3. Income Tax Law and Practice by A. Murthy – Vijay Nicole Imprints (P) Ltd, Chennai.
4. Income tax – Law & Practice by DinkarPagare – Sultan Chand & Sons, New Delhi.
5. Income tax by T.S.Reddy&Hari Prasad Reddy, MarghamPublications, Chennai.
6. Income tax by Bhagwati Prasad – Vishnu Prakasham publication, Chennai.

CORE COURSE – XV

COMPUTERISED ACCOUNTING

Objective:

To make the students to learn about the application of computers in accounting.

Unit - I

Accounting packages: computerized accounting – meaning and features – advantages and disadvantages – computerized vs manual accounting – creating of company – grouping of accounts – creation accounts and inventory – entering transactions: Vouchers – types – numbering – deleting and editing vouchers – opening and closing balances – stock valuation.

Unit - II

Computerized accounting: computers and financial application, accounting software packages. An overview of computerized accounting system – salient features and significance, concept of grouping of accounts. Codification of accounts, maintaining the hierarchy of ledger, generating accounting reports.

Unit - III

Introduction of tally: starting tally – gateway to tally and exit from tally: company creation in tally, saving the company profile. Alteration / deletion of company, selection of company; account groups and ledgers hierarchy of account groups and ledgers, reserved account groups, account groups balance sheet – account groups of liabilities, account groups of assets account groups of profit & loss account – account groups of direct income and direct expenses apart from sale and purchases, indirect income and indirect expenses account masters – account groups creation and account ledgers creating feeding of opening balances alteration / deletion of account master records feeding of closing stock value

Unit - IV

Reports: petty cash book – trial balance – profit and loss account – balance sheet – group wise - accounts wise – data range reports – preparation of departmental accounts – preparation of bank accounts – bank reconciliation statement – stock reports – budget variance reports – transactions list – accounts list.

Unit - V

Tax accounting: value added tax (VAT): VAT register, VAT reports – service tax: service tax register, service tax reports – MS-Excel – introduction – menus, commands, toolbars and their icons – functions.

Text & Reference Books (Latest revised edition):

1. Krishnan, N., Windows and MS office 2000 with database concepts, Scitech publications
2. Dr. S.V.Srinivasa Vallabhan, Computer Application in business - Sultan chand and sons.
3. Computer Application in Accounting software – by P.Kasivairavan – Friends publication.
4. List of Practical: Pay roll preparation in MS. Excel, Income Tax preparation in MS.Excel, Accounting package: Tally.
5. Computer Applications in Business – Mohankumar K & Rajkumar S – Vijay Nicole Imprints (P) Ltd

MAJOR BASED ELECTIVE - II

(A) MANAGEMENT INFORMATION SYSTEM

Objective:

To enable the students to learn Management Information System in an Organisation.

Unit - I

Management information system: meaning – features – requisites of an effective MIS – MIS Model – components – subsystems of an MIS – role and importance – corporate planning for MIS – growth of MIS in an organization – centralization vs decentralization of MIS. Support – Limitations of MIS.

Unit - II

System concepts – elements of system – characteristics of a system – types of system – categories of information system – system development life cycle – system enhancement.

Unit - III

Information systems in business and management: Transaction processing system: Information repeating and executive information system.

Unit - IV

Database management systems – conceptual presentation – client server architectures networks.

Unit - V

Functional management information system: Financial – accounting – marketing – production – Human resource – business process outsourcing.

Text & Reference Books (Latest revised edition):

1. Gordon B.Davis & Margrethe H.Olson, “Management information system”. McGraw Hill Publishing.
2. Aman Jindal, “Management Information system, Kalayani publishers.
3. Fundamentals of Management Information System – Mohammed Azam, Vijay Nicole Imprints Pvt. Ltd., Chennai
3. Dr.S.P.Rajagopalan, Management information system – Margham Publishing.
4. A.K.Gupta – management information system – S.Chand & Co.
5. C.S.V.Murthy – Management information system
6. Sadagopan .S – Management information system

MAJOR BASED ELECTIVE - II
(B) INVESTMENT MANAGEMENT

Objective:

To provide students to know and evaluate the various sources of investments.

Unit - I

Investment –Objective of investment-Investment Vs Speculation- Investment process- Sources of Investments.

Unit - II

Risk- Systematic and Unsystematic risk - risk and return, Capital and Revenue returns. (Theory Only)

Unit - III

Bank deposits- Post office saving schemes- Gold and silver- Real estate- Equity shares and Debts-Government Securities- Mutual Funds- Life Insurance and Tax savings Investments.

Unit - IV

Time Value of Money - Meaning- Current Money Vs Future Money- Present Value Interest Factor (PVIF) - Present Value Interest Factor Annuity (PVIFA) Future Value Interest Factor Annuity (FVIFA).

Unit - V

Primary Market Vs Secondary Market- Fundamental Analysis- Economic Analysis- Industry Analysis- Company Analysis.

Text and Reference Books (Latest revised edition only)

1. Natarajan.L -Investment Management, Margham Publishers, Chennai.
2. Prasanna Chandra -Investment Analysis and Portfolio Management, Tata McGraw-Hill Education, New Delhi.
3. Pandian Punithavathy - Security Analysis and Portfolio Management, Vikas Publishers, New Delhi.
4. Preetisingh- Investment Management- Himalaya Publishing House.

MAJOR BASED ELECTIVE - III

(A) BANKING THEORY LAW & PRACTICE

Objectives:

To impart knowledge on the theory and practice of Banking and to understand the process of banking activities.

(Theory only)

UNIT I:

Definition of the term banker and customer – General relationship – special relationship – main functions and subsidiary services rendered by banker – agency services and general utility services – safe custody deposit – letters of credit – issue and payment of demand drafts and foreign bills, Merchant Banking.

UNIT II:

Operations of Bank Accounts – Fixed Deposits – Fixed Deposit Receipt and its implications – Savings Deposit accounts – Current accounts – Recurring Deposit accounts- New Deposit savings schemes introduced by Banks – Super Savings Package – Cash Certificate, Annuity Deposit – Reinvestment plans – Perennial Premium plan – Non Resident (External) accounts Scheme.

UNIT III:

Types of Customers – Account holders – Procedure and proactive for opening and closing of accounts of Customers- particulars of individuals including Minor, illiterate persons- Married women – Lunatics – Drunkards – Joint Stock Companies – Non-Trading Associations – Registered and Unregistered Clubs – Societies, Attorney - Executive and administration – Charitable institutions – trustees – Liquidators – Receivers – Local authorities – steps to be taken on death, Lunacy, Bankruptcy – winding up in case of Garnishee Order.

UNIT IV:

Paying and collecting bankers – rights responsibilities and duties of paying and collecting banker – precautions to be taken in payment and collection of cheques – protection provided to them – nature of protection and conditions to get protection – meaning of terms – such as payment in due course – recovery of money paid at mistake.

UNIT V:

Pass book and Issue of duplicate pass book – cheques - Definition of a cheque – requisites of a cheque – drawing of a cheque - types of cheque – alteration – marking – crossing – different forms of crossing and their significance – loss of cheques in transit – legal effect.

Text and Reference Books (Latest revised edition only)

1. Sundaram and Varshney, "Banking Theory, Law & Practice" Sultan Chand Company, New Delhi
2. S.M. Sundaram "Banking Theory, Law & Practice" Sri Meenaksi Publications, Karaikudi
3. S. Gurusamy, "Banking Theory Law & Practice," Vijay Nicole Imprints, Chennai
4. Tanna's "Banking Law & Practice in India" M.S. Ramasamy, Sultan Chand Company, New Delhi.
5. B. Santhanam, "Banking Theory, Law & Practice" Margham Publications, Chennai.
6. M. Kumar, Srinivasa, "Banking Theory, Law & Practice" New Central Book Agency

MAJOR BASED ELECTIVE III

(B) HUMAN RESOURCE MANAGEMENT

Objective:

To enable the students to understand the concepts and principles of Human Resource Management.

UNIT - I

Human Resource Management- Meaning and Definition-Objectives-Functions-Qualities and Changing role of Human Resource Managers-Meaning, Process, Advantages and Disadvantages of HRIS(Human Resource Information System).

UNIT - II

Concept of Human Resource Planning-Characteristics-Steps in Human Resource Planning. Job Analysis- succession planning- Job Description and Job specification.

UNIT - III

Definition- Objectives- Factors affecting Recruitment- Source of Recruitment- e-recruitment- Selection process- Types of Testing- Kinds of Employee Interview- Medical Screening- Appointment order.

UNIT - IV

Definition and purposes of Training- Distinction between Training and Development- Assessing Training Needs- Steps in Training- On the Job and Off the Job Training- Evaluation of Training Effectiveness- Methods of executive development.

UNIT - V

Definition and Objectives of Performance Appraisal –Steps in Appraisal- Traditional and Non traditional methods of Performance Appraisal- Pre-requisites of a Good Appraisal System- Defects in Performance Appraisal.

Text and Reference Books (Latest revised edition only)

1. Gupta C.B- Human Resource Management, Sultan Chand and Sons, New Delhi.
2. P G Aquinas-Human Resource Management Principles and Practice, Vikas Publication, New Delhi.
3. ChitraAtmaramNaik-Human Resource Management-Ane Publisher, New Delhi.
4. Memoria C.B- Personal Management, Himalayan Publications, New Delhi.