SCHEME OF EXAMINATION,
REGULATIONS
AND
SYLLABUS

B.Com., (INFORMATION TECHNOLOGY)

(For the Students admitted from the Academic year 2016-2017 and onwards)

Hindusthan College of Arts and Science (Autonomous)

(Affiliated to Bharathiar University,

Accredited by NAAC

ISO Certified)

Coimbatore – 28

HINDUSTHAN COLLEGE OF ARTS & SCIENCE (AUTONOMOUS)
COIMBATORE -641028
B.COM (INFORMATION TECHNOLOGY)
SCHEME OF EXAMINATIONS - CBCS PATTERN

(For the Students admitted from the Academic year 2016-2017 and onwards)

CODE. NO	SUBJECT	LECTURE HOURS/ WEEK	EXAM DURATION (HOURS)	MAX. MARKS			CREDIT POINTS
				IE	EE	TOTAL	
First Semester							
	Part - I						
16LAT01/ 16LAH01/ 16LAM01/ 16LAF01	Tamil-I/ Hindi-I/ Malayalam – I/ French-I	6	3	25	75	100	3
	Part - II						
16ENG01	English – I	6	3	25	75	100	3
	Part - III						
16CIU01	Financial Accounting - I	6	3	25	75	100	5
16CIU02	Introduction to Information Technology	6	3	25	75	100	4
16CIU03	Allied -Business Economics (Com)	6	3	25	75	100	4
Second Semester							
	Part - I						
16LAT02/ 16LAH02/ 16LAM02/ 16LAF02	Tamil-II/ Hindi-II/ Malayalam-II/ French-II	6	3	25	75	100	3
	Part - II						
16ENG02	English – II	6	3	25	75	100	3
	Part - III						
16CIU04	Financial Accounting - II	6	3	25	75	100	5
16CIU05	Business Law	6	3	25	75	100	4
16CIU06	Practical - I MS Office, Tally and Internet	4	3	40	60	100	3
	Part - IV						
16GSU01	Value Education – Human Rights	2	-	100	-	100	2
Third Semester							
	Part - III						
16CIU07	Higher Financial Accounting	6	3	25	75	100	5
16CIU08	Database Management System	6	3	25	75	100	5
16CIU09	Programming in C++	6	3	25	75	100	5
16CIU10	Practical - II Programming in C++	5	3	40	60	100	4
16CIU11	Allied - Mathematics (Mat)	5	3	25	75	100	4
	Part - IV						
16GSU02	Environmental Studies	2	-	100	-	100	2

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Fourth Semester

	Part - III						
16CIU12	Corporate Accounting	6	3	25	75	100	5
16CIU13	Software Development in Visual Basic	6	3	25	75	100	4
16CIU14	Banking Theory Law and Practice	6	3	25	75	100	4
16CIU15	Practical - III Programming in Visual Basic	5	3	40	60	100	4
16CIU16	Allied - Statistics (Mat)	5	3	25	75	100	4
	Part - IV						
16GSU03	**Skill Based Subject** Internet Security	2	-	100	-	100	2
	Part - V						
16GSU04	Extension Activity	-	-	100	-	100	2

Fifth Semester

	Part - III						
16CIU17	Cost Accounting	6	3	25	75	100	5
16CIU18	Software Engineering	6	3	25	75	100	4
16CIU19	Principles of Web Designing	6	3	25	75	100	4
16CIU20	Practical – IV Web Designing	6	3	40	60	100	3
16CIU21	**Elective – I** (a) Income Tax Law and Practice **(OR)** (b) Business Finance	6	3	25	75	100	5
	Part – IV						
16GSU05	**Non-Major Elective** General Awareness	-	-	100	-	100	2
	Part - V						
16GSU06	Law of Ethics	-	-	100	-	100	2

Sixth Semester

	Part - III						
16CIU22	Management Accounting	6	3	25	75	100	5
16CIU23	Principles of Auditing	6	3	25	75	100	4
16CIU24	Java Programming	6	3	25	75	100	4
16CIU25	Practical - V Programming in Java	5	3	40	60	100	4
16CIU26	**Elective –II** (a) Organizational Behavior **(OR)** (b) Human Resource Management	6	3	25	75	100	5
16CIU27	Project Work	1	-	40	60	100	4
							140

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<u>REGULATIONS</u>

Components for Evaluation:

1. **Internal Examination Marks (For Part III theory papers)**

Components	Marks
Test –I & II (Best of Two)	10
Model Exam	10
Assignment	5
Total	**25**

<u>QUESTION PAPER PATTERN FOR I.E TEST I and II</u>

(2 HOURS TEST)   **MAXIMUM: 50 Marks**

<u>SECTION - A (20 Marks)</u>

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks   (10 x 2 = 20 marks)

Short answers 10

<u>SECTION - B (10 Marks)</u>

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks   (2 x 5 = 10 marks)

Either or Type

<u>SECTION - C (20 Marks)</u>

Answer any **TWO** Questions out of **THREE** questions

ALL Questions Carry **EQUAL** Marks   (2 x 10 = 20 marks)

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QUESTION PAPER PATTERN FOR IE Model Examination

(3 HOURS TEST)   **MAXIMUM: 75 Marks**

SECTION - A (20 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks   (10 x 2 = 20 marks)

TWO questions from each unit

SECTION - B (25 Marks)

Answer **ALL** Questions

ALL Questions Carry **EQUAL** Marks   (5 x 5 = 25 marks)

Either or Type.

ONE question from each unit with internal choice

SECTION - C (30 Marks)

Answer any **THREE** Questions out of **FIVE** questions
ALL Questions Carry **EQUAL** Marks   (3 x 10 = 30 marks)
ONE question from each unit

2 a) Components for Practical I.E.

Components	Marks
Test –I	20
Test - II	20
Total	40

2 b) Components for Practical E.E.

Components	Marks
Completion of Experiments	50
Record	5
Viva	5
Total	60

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3. Institutional/ Industrial Training, Mini Project and Major Project Work

Institutional /Industrial Training		Mini Project	Major Project Work		
Components	Marks	Marks	Components		Marks
I.E Work Diary Report Viva –voce Examination	 25 50 25	 - 50 50	I. E a) Attendance b) Review / Work Diary*1	 10 Marks 30 Marks	 40
Total	100	100	E.E*2 a) Final Report b) Viva-voce	 40 Marks 20 Mark	 60
			Total		100

*1 Review is for Individual Project and Work Diary is for Group Projects (Group consists of minimum3 and maximum 5)
*2 Evaluation of report and conduct of viva voce will be done jointly by Internal and External Examiners.
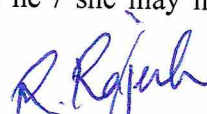
4. Components for Value Education (Part IV):

S.No.	Components	Marks
a)	Attendance 96% and above - 30 marks 91% to 95% - 25 marks 86% to 90% - 20 marks 76% to 85% - 10 marks	30 marks
b)	Participation in group activity	30 marks
c)	Assignment (2 x 10)	20 marks
d)	Test (1 hr for 20 marks) 2 out of three questions, 10 marks each	20 marks
	Total	100 marks

On completion of the above components students will be remarked as follows:

Range of marks	Equivalent remarks
80 and above	Exemplary
70 – 79	Very good
60 – 69	Good
50 – 59	Fair
40 – 49	Satisfactory
Below 39	Not Satisfactory = Not completed

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

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5. Guidelines for Environmental Studies(Part IV)

- The paper Environmental Studies is to be treated as 100% IE course which is offered in III Semester for II year UG students.
- The classes will be handled for two hours per week till the end of the Semester. At least one field trip should be arranged.
- Total Marks for the subject = 100

Components	Marks
Two Tests (2 x 30)	60
Field visit and report (10 + 10)	20
Two assignments (2 x 10)	20
Total	100

The question paper pattern is as follows:

Test I – 2 hours [3 out of 5 essay type questions]   3 x 10 = 30 Marks
Test II – 2 hours [3 out of 5 essay type questions]   3 x 10 = 30 Marks

Total   60 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters.

6. Guidelines for Skill based subject - Internet Security (Part IV)

Components	Marks
Two Tests (2 x 40)	80
Two assignments (2 x 10)	20
Total	100
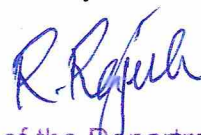
The question paper pattern is as follows:

a) Test I – 2 hours [4 out of 7 essay type questions]   4 x 10 = 40Marks
b) Test II – 2 hours [4 out of 7 essay type questions]   4 x 10 = 40 Marks

Total   80 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

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7. <u>Guidelines for General Awareness(Part IV)</u>

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

Test I – 2 hours [50multiple choice questions]   50 x 1 = 50Marks

Test II – 2 hours [50 multiple choice questions]   50 x 1 = 50 Marks

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Total   100 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

8. <u>Guidelines for Law of Ethics(Part V)</u>

Components	Marks
Two Tests (2 x 50)	100

The question paper pattern is as follows:

c) Test I – 2 hours [5 out of 8 essay type questions]   5 x 10 = 50Marks

d) Test II – 2 hours [5 out of 8 essay type questions]   5 x 10 = 50 Marks

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Total   100 Marks

- The passing minimum for this paper is 40%
- In case, the candidate fails to secure 40% passing minimum, he / she may have to reappear for the same in the subsequent semesters

9. <u>QUESTION PAPER PATTERN FOR EE (Part III Theory Papers)</u>
(3 HOURS TEST)   MAXIMUM: 75 Marks

SECTION - A (20 Marks)
Answer **ALL** Questions
ALL Questions Carry **EQUAL** Marks
TWO questions from each unit   (10 x 2 = 20 marks)

SECTION - B (25 Marks)
Answer **ALL** Questions
ALL Questions Carry **EQUAL** Marks
Either or Type.   (5 x 5 = 25 marks)
ONE question from each unit with internal choice

SECTION - C (30 Marks)
Answer any **THREE** Questions out of **FIVE** questions
ALL Questions Carry **EQUAL** Marks
ONE question from each unit   (3 x 10 = 30 marks)

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Code No.	Subject	Semester No.
16CIU01	FINANCIAL ACCOUNTING - I	I

Objective: To make the students practically knowledgeable regarding book keeping and basic accounting.

Unit No.	Topics	Hours
I	**Introduction to Accounting** Accounting – Origin - Definition – Accounting Standards – Types of Accounts - Accounting Rules- Fundamentals of Book Keeping – Accounting Concepts and Conventions – Journal – Ledger.	15
II	**Final Accounts** Subsidiary books - Trial balance - Final accounts of a sole trader with simple adjustments.	14
III	**Depreciation** Depreciation - Straight Line Method – Written Down Value Method - Sinking fund and Insurance Policy Method - Reserves and Provisions –Rectification of errors.	15
IV	**Average due date and Bill of Exchange** Average due date - Account current- Bill of exchange - Accommodation bills.	14
V	**Accounting of Non Trading Concern** Bank Reconciliation Statement - Receipts and Payments - Income and Expenditure account and Balance sheet.	14

Note: Distribution of marks: 80% problems, 20% Theory

Text Book :

Reddy T.S &Murthy A ,"Financial Accounting", Margham Publications, Chennai.

Reference Books:

1.Vinayakam N,Mani P.L, Nagarajan K.L ,"Principles of Accountancy" S.Chand & Company Ltd., New Delhi.
2. Grewal T.S, "Introduction to Accountancy" S.Chand & Company Ltd., New Delhi.
3. Gupta R.L, Gupta V.K, Shukla M.C, "Financial Accounting" Sultan Chand & Sons (P) Ltd., New Delhi.
4. Grewal T.S, Gupta S.C, Jain S.P, "Advanced Accountancy" Sultan Chand & Sons (P) Ltd., New Delhi.
5. Narang K.L, Maheswari S.N , "Advanced Accountancy" Kalyani Publishers, New Delhi.

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Code No.	Subject	Semester No.
16CIU02	INTRODUCTION TO INFORMATION TECHNOLOGY	I

Objective: To impart the students the latest trends in the technological developments.

Unit No.	Topics	Hours
I	**Introductory Concept of Computers** Introduction to Information Technology -Introduction to Computers - Importance of Computers - History and Generation of Computers - Classification of Computers.	15
II	**Fundamentals of Computers** Basic Principles of Operation: Input Unit - Central Processing Unit - Output Unit - Computer System - Programming Languages.	14
III	**Data Processing** Data Processing Concepts: Data Processing Cycle - Objectives of Data Processing - Steps of Data Processing - Data Processing Operations - Database and Methods of Data Processing.	14
IV	**Networks and Operating System** Networks: Introduction - Types of Operating system- Local Area Network - Wide Area Network - Metropolitan Area Network - Wireless LAN. Operating System: Functions – Classification - Types – MS-DOS - Windows –Unix.	14
V	**Computer based Information System** System Analysis and Design: System Life cycle - CBIS: Introduction - Management Information System - Decision Support System – Nature - Characteristics - Difference between MIS & DSS - Components – Resources – Benefits - Expert system: Components - Construction and Development .	15

Text Book:

Saravanakumar R, Parameswaran R, Jayalakshmi T, "A Textbook of Information Technology", S. Chand & CompanyPvt Ltd, New Delhi.

Reference Books:

1.Alexis Leon, Mathews Leon, "Fundamentals of Information Technlogy", Vikas Publishing House Pvt Ltd., New Delhi.

2. Turbun, Rainer Potter "Introduction to Information Technology",John Wiley&Sons, New York.

3. Efraim Turban, Kelly Rainer Jr R, Richard E. Potter, "Introduction to Information Technology", John Wiley &Sons, (Asia) Pvt. Ltd. Singapore.

4. Henry Lucas Jr. C"Information Technlogy", Wiley India Publication, New Delhi.

5. Carroll W Frenzel, John Frenzel "Management of Information Technology", Course Technologylnc,Boston.

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Code No.	Subject	Semester No.
16CIU03	BUSINESS ECONOMICS	I

Objective: To acquire basic knowledge and to understand the tools and techniques of economics concept.

Unit No.	Topics	Hours
I	**Business Economics** Meaning and Definition - Nature and Scope of Business Economics - Role and Responsibility of Business Economist - Basic Concept of Business Economics - Objectives of the Business Firms.	14
II	**Demand Analysis** Meaning - Law of Demand – Determinants of Demand – Changes in Demand - Elasticity of Demand - Types of Elasticity of Demand - Demand Forecasting – Objectives – Methods of Demand Forecasting.	14
III	**Production and Cost Analysis** Production Function - Meaning and Definition – Factors of Production – Law of Variable Proportion - Returns to Scale. Cost Analysis - Cost Meaning – Cost Concepts – Short Run and Long Run Cost Curves – Economies and Diseconomies of Scale.	15
IV	**Pricing Policies and Procedures** Markets – Classification of Markets – Pricing Polices – Objectives of Pricing Polices – Methods of Pricing Polices – Government Intervention in Market.	14
V	**Price Theory and Market Structure** Price Theory – Perfect Competition – Features – Pricing Under Perfect Competition – Monopolistic Competition - Features – Pricing Under Monopolistic Competition – Monopoly - Features – Pricing Under Monopoly – Oligopoly - Features – Pricing Under Oligopoly – Duopoly.	15

Text Book:

Aryamala T, "Business Economics" Vijay Nicole Imprints Private Limited, Chennai.

Reference Books:

1. Dr Shankaran S , "Business Economics," Margham Publications , Chennai.
2. Sundaram K.P.M &Sundaram E.N , "Business Economics", Sultan Chand & Sons (P) Ltd., New Delhi.
3. Ahuja H.L , "Business Economics" Sultan Chand & Sons (P) Ltd., New Delhi.
4. Cauvery R, Sudhanayak U.K, Girija M, Meenakshi R, "Managerial Economics, S.Chand & Company Ltd., New Delhi.
5. Lekhi R.K, "Managerial Economics", Kalyani Publishers, New Delhi.

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Code No.	Subject	Semester No.
16CIU04	FINANCIAL ACCOUNTING - II	II

Objective: To enable the students to have a thorough knowledge in accounting process.

Unit No.	Topics	Hours
I	**Consignment and Joint Venture** Accounting for Consignments – Valuation of stock - Normal loss – Abnormal loss - Profit on consignment – Invoice price method - Joint venture – Methods – Separate set of books are kept – Memorandum Joint Venture.	15
II	**Branch and Departmental Account** Branch accounts – Dependent branches – Debtors method – Stock and Debtors method - Independent branches (Excluding foreign branches) - Departmental Accounts.	15
III	**Single Entry System** Meaning and Features - Statement of Affairs Method and Conversion Method – Insolvency of Individuals.	14
IV	**Hire Purchase and Installment System** Hire Purchase and Installment System – Methods of calculating interest – Default and Repossession – Complete and Partial Repossession.	14
V	**Royalty Accounts** Royalty – Minimum rent – Short working – Recoupment of short working –Sub-lease.	14

Note: Distribution of marks: 80% problems, 20% Theory

Text Book :
Reddy T.S & Murthy A, "Financial Accounting", Margham Publications, Chennai.

Reference Books:
1. Maheshwari S.N and Maheshwari S.K , "Advanced Accounting", Vikas Publishing House Pvt Ltd., New Delhi.
2. Shukla M.C and Grewal T.S, "Advanced Accounting", S.Chand & Company Ltd., New Delhi.
3. Jain S.P and Narang K.L , "Advanced Accounting", Kalyani Publishers, New Delhi.
4. Gupta. R.L & Radhasamy, "Advanced Accounting", Sultan Chand & Sons (P) Ltd., New Delhi.
5. Vinayakam N, Charumathi B, "Financial Accounting", S.Chand & Company Ltd., New Delhi.

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Code No.	Subject	Semester No.
16CIU05	BUSINESS LAW	II

Objective: To acquire basic knowledge and to understand the concepts related to Law of Business

Unit No.	Topics	Hours
I	**Formation of Contract** Indian Contract Act 1872 – Formation – Terms of Contract – Forms of Contract – Offer and Acceptance considerations.	14
II	**Capacity to Contract** Capacity – Free in consent - Void agreements – Illegal agreements.	15
III	**Performance of Contract** Performance – Tender – Quasi Contract – Discharge – Remedies for Breach of contract.	14
IV	**Contract of Agency** Contract of Agency – Types – Creation – Duties - Rights of Principal and Agent – Termination of agency.	14
V	**Sale of Goods** Sales of Goods Act – Sale and agreement to sell – Formation – Caveat emptor – Implied Conditions and warranty – Rights of unpaid seller.	15

Text Book:

Kapoor N.D, "Business Law", Sultan Chand & Sons (P) Ltd., New Delhi.

Reference Book:

1. Maheswari S.N, "Business Law", Himalaya Publishing House Pvt. Ltd, Mumbai
2. Saravanavel R, "Business Law", Himalaya Publishing House Pvt. Ltd, Mumbai
3. Pillai R.S.N&Bagavathy, "Business Law", S.Chand & Company Ltd., New Delhi.
4. Srinivasan M.R, "Business Laws", Margham Publications, Chennai.
5.Dhandapani M.V, "Business Laws", Sultan Chand & Sons (P) Ltd., New Delhi.

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Code No.	Subject	Semester No.
16CIU06	PRACTICAL - I - MS OFFICE, TALLY & INTERNET	II

Objective: Enabling the students to acquire practical knowledge to be successful in MS Office, Tally and Internet Applications.

List of Programs

MS WORD

1. Develop a Document with following options: Alignment, Line Spacing, and Format Functions, Margins, Page Borders, Water Mark, Page Numbers, and Header & Footers.
2. Develop a Document with Inserting Table Options & Prepare your Class Time Table & do the Following Changes: Inserting Columns & Rows, Merging Cells & Changing background color of Table.

MS EXCEL& MS POWER POINT

3. Develop a Mark List & Calculate the Total Average & Grade of the Students.
4. Insert the chart and make the following changes. Chart Titles axis title, legend, data labels and gridlines.
5. Advertise a product with multiple effects.
6. Make a PPT presentation for a topic in IT.

MS ACCESS

7. Create a product table with the following fields (product no., Name, quantity, price and total amount using update query)
8. Create a payroll table with the following fields (Basic pay , DA, HRA,PF, and Net pay)

TALLY

9. Create a new company, group, voucher and ledger and record minimum 10 transactions and display the relevant results.
10. Prepare Trial balance, Profit and Loss A/c and Balance Sheet.

INTERNET

11. Create an e-mail id and check the mail inbox.
12. Learn how to use search engines and visit yahoo com, rediff.com, hotmail.com and google.com
13. Visit your University and college websites and collect the relevant data.

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Code No.	Subject	Semester No.
16CIU07	HIGHER FINANCIAL ACCOUNTING	III

Objective: To refresh the fundamentals of application of Financial Accounting and to learn the accounting practice of partnership firm.

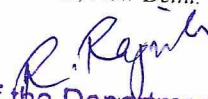| Unit No.	Topics	Hours
I	**Introduction to Partnership** Definition of Partnership - Nature of partnership Firm - Partnership Deed and its contents - Application of provisions in the absence of agreement -Rights of a partner - Duties of a partner - Profit &Loss Appropriation Account - Fixed Capital Method and Fluctuating Capital method – Adjustments of Profit &Loss gearing Ratio.	15
II	**Admission of Partners** Definition – Revaluation of Assets and Liabilities – Adjustment of Good will – Adjustment of Undistributed profit or loss – Adjustment and Readjustment of capital .	15
III	**Retirement and Death of Partners** Retirement – Gaining ratio – Admission cum Retirement - Death of Partners – Adjustments on retirement and Death – Executor's Account - Joint life policy.	14
IV	**Dissolution of Partnership** Meaning – Settlement of accounts – Firms debt and Personal debt – Dissolution account – Realization account – Capital account and Bank account.	14
V	**Insolvency of Partners** Meaning – Insolvency of single partner and all Partners – Piece-meal Distribution – Proportionate Capital Method - Maximum Loss Method.	14

Note: Distribution of marks: 80% problems, 20% Theory

Text Book :

Reddy T.S &Murthy A, "Financial Accounting", Margham Publications, Chennai.

Reference Books:

1. Sultan Jain S.P & Narang K.L, "Advanced Accountancy", Kalyani Publishers, New Delhi.
2. Gupta R.L &Radhaswamy M, "Advanced Accountancy" , Sultan Chand & Sons (P) Ltd., New Delhi.
3. Vinayakam N, Charumathi B, "Financial Accounting", S.Chand & Company Ltd., New Delhi.
4. Narang K.L, MaheswariS.N, "Advanced Accountancy" ,Kalyani Publishers, New Delhi.
5. Maheswari S.K, Reddy T.S, "Advanced Accountancy" , Vikas Publishing House Pvt Ltd., New Delhi.

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Code No.	Subject	Semester No.
16CIU08	DATABASE MANAGEMENT SYSTEM	III

Objective: To procure the fundamental knowledge in application of data storage concepts.

Unit No.	Topics	Hours
I	**Database Management System** Introduction – Components of Database System – Database System Architecture – Data Independence - Entity – E-R Diagram – Parallel and Centralized System – Storage Structure – Distributed System.	15
II	**Approaches and Models** Relational - Network - Hierarchical Approaches – Relations – Domains – Attributes – Keys – Relational Algebra: Traditional and Special Relational Operators- Insert, Update and Delete Operations.	15
III	**Database Architectures** IMS Architecture – Data Structure – Program Communication Block –Architecture of DBTG – Fundamental and Additional Operators – Relational Calculus and Tuple Relational Calculus.	14
IV	**SQL Fundamentals** Introduction – Dynamic Statements – Retrieval Operations – Built in Functions – DDL & DML Commands – Condition Based Queries – SQL Fundamentals: Integrity – Triggers – Security.	14
V	**Normalization & Transaction Concepts** Normalization – Functional Dependency – Normal Forms: First, Second, Third, Boyce Codde Normal Forms. Types – Decomposition – Good & Bad Decomposition.	14

Text Book :

Date C.J, "An Introduction to Database Systems", Pearson Education Publications Pvt Ltd. NewDelhi.

Reference Books:

1. Gerald V, "Database Management System", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Panneerselvam R, "Database Management Systems", PHI Learning Pvt. Ltd., New Delhi.
3. Raghu Ramakrishnan, Johannes, "Database Management Systems" Tata McGraw Hill Publishing Co., Ltd., New Delhi.
4. Arun N.Majumdar, Pritimoy Bhattacharyya, "Database Management System", Tata McGraw Hill Publications, New Delhi.
5. Abraham Silberschatz, Henry F.Korth, "Database System Concepts", McGraw Hill Publication, New Delhi.

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Code No.	Subject	Semester No.
16CIU09	PROGRAMMING IN C++	III

Objective: To inculcate knowledge on Object-Oriented Programming Concepts using C++.

Unit No.	Topics	Hours
I	**Basic Concepts** Introduction to C++: Key Concepts of Object-Oriented Programming –Advantages – Object Oriented Languages – C++ Declarations: Tokens - Variables - Data types – Operators - Decision statements - Control Loop Structures.	14
II	**Classes and Objects** Declaring Objects – Defining Member Functions – Static Member variables and functions – Array of objects – Friend functions – Overloading member functions - Constructor and Destructor: Introduction – Characteristics - Copy Constructor.	15
III	**Object Oriented Programming Concepts** Operator Overloading: Overloading unary and binary operators – Overloading with Friend functions – Type conversion – Inheritance: Types of Inheritance– Single, Multilevel, Multiple, Hierarchal, Hybrid, Multi path inheritance – Virtual Base Classes – Abstract Classes.	15
IV	**Arrays and Memory Concept** Arrays: One dimensional – Characteristics - Two dimensional– Pointers – Declaration – Pointer to Class - Object – this pointer – Pointers to derived classes and Base classes – Memory models: new and delete operators – Binding - Polymorphism and Virtual Functions.	14
V	**Files and Exception Handling** Files – File stream classes – File modes – Sequential Read / Write operations – Binary and ASCII Files – Random Access Operation – Exception Handling: Principles – Keywords – Catching - Re-throwing - String – Declaring and Initializing string objects.	14

Text Book:

Ashok N Kamthane, "Object-Oriented Programming with Ansi and Turbo C++",
Pearson Education, NewDelhi.

Reference Books:

1.Balagurusamy E, "Object-Oriented Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Maria Litvin& Gray Litvin , "C++ for you", Vikas Publishing House Pvt Ltd., New Delhi.
3. John R Hubbard, "Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
4. Venugopal K.R, Rajkumar, Ravishankar.T, "Mastering C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
5.Ravichandran D, "Programming with C++", Tata McGraw Hill Publishing Co., Ltd., New Delhi.

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Code No.	Subject	Semester No.
16CIU10	PRACTICAL II - PROGRAMMING IN C++	III

Objective: To inculcate knowledge on Object-Oriented Programming concepts using C++.

List of Programs

1. Write a Program to find the greatest of 5 numbers.

2. Write a Program to display the student mark sheet.

3. Write a Program to calculate the EB bill using class and object.

4. Write a Program to calculate the area of different shapes using function overloading.

5. Write a Program to implement constructor and find the Centigrade and Fahrenheit value.

6. Write a Program to find the Net income of the family using Friend function.

7. Write a Program to display the Student details using Multiple Inheritance.

8. Write a Program to calculate area & Perimeter of the Rectangle using Multilevel Inheritance.

9. Write a Program to implement Virtual Function.

10. Write a Program to implement Command Line Argument.

11. Write a Program to implement Exception Handling by throwing Division by zero exception and catching it.

12 Write a Program to create the student file and prepare the Mark slip by accessing the file.

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Code No.	Subject	Semester No.
16CIU12	CORPORATE ACCOUNTING	IV

Objective: To give a comprehensive understanding of the system of Corporate Accounting and to impart knowledge related to solving the problems under company accounts.

Unit No.	Topics	Hours
I	**Shares** Definition – Issue of Shares - Legal provisions regarding issues of shares – Equity shares issued at par, at premium and at discount - Share Applications, Allotment, Calls, Forfeiture of shares, Re-issue of forfeited shares – Accounting entries - Under writing of Shares – Rights issue and Bonus shares - Redemption of Preference Shares - Conditions for Redemption - Replacement of capital by fresh issue of shares - Procedure for redemption.	15
II	**Debentures** Issue of Debentures - Issue of Debenture at Discount - Interest on Debentures - Provision for Redemption of Debentures – Methods of Redemption of Debentures - Redemption out of profit, out of capital - Redemption out of conversion - own debentures Ex-interest and Cum - interest.	15
III	**Final accounts of Company** Profit prior to Incorporation – Final accounts of Company.	14
IV	**Valuation of Goodwill and Shares** Need – Methods of valuation of Goodwill and Shares - Acquisition of Business.	14
V	**Liquidation of Company** Meaning of Liquidation – Order of Payments – Preferential Payments – Liquidators Final Statement of Account – Remuneration – Statement of Affairs and Deficiency Accounts.	14

Note : Distribution of Marks : Problems - 80% , Theory - 20% .

Text Book:
Reddy T.S &Murthy A, "Corporate Accounting", Margham Publications, Chennai.

Reference Books:
1. Jain S.P &Narang K.L, "Advanced Accounting", Kalyani Publishers, New Delhi.
2. Gupta R.L &Radhaswamy M, "Corporate Accounts - Theory Method and Application", Sultan Chand & Sons (P) Ltd., New Delhi.
3. Dr. Arulanandam M.A, Dr. Raman K.S, "Advanced Accountancy", Himalaya Publishing House Pvt. Ltd, Mumbai
4. Shukla M.C, Grewal T.S & Gupta S.L , "Advanced Accountancy", S.Chand & Company Ltd., New Delhi.
5. Pillai R.S.N, Bagavathi& Uma S, "Fundamentals of Advanced Accounting" S.Chand &Company Ltd., New Delhi.

Head of the Department

Code No.	Subject	Semester No.
16CIU13	SOFTWARE DEVELOPMENT IN VB	IV

Objective: To enable students to create a Software Package using VB.

Unit No.	Topics	Hours
I	**Introduction to Visual Basic** Features – IDE – Working with common controls – Properties Window – Events – Methods - The Form Window: Properties – Menu Bar.	14
II	**The Code Window** Parts of Code Window: Object Box – Procedure - Event Box – Subroutines and functions – Commenting and Uncommenting Statements – Control Structure – Decision Making – Loop Statements.	15
III	**Variables and Arrays** Declaration – Scope of Variables – Values - Data types – Constants: Creating Constants – Scope - Arrays: Declaring fixed size Arrays - Multi-dimensional Arrays - Dynamic Arrays.	14
IV	**Multiple Document Interface and Dialog Control** MDI forms: Features - Loading MDI & Child forms – Working with Common Dialog Controls – Rich Text Box – Working with Files – Record – Opening a sequential File – Closing a File – Random Access Files.	15
V	**Data Control, ActiveX and Reports** Working with Data control: Applications – Properties – Adding - Deleting and Updating Database-SQL: Common Statements - DAO object model - ActiveX Data Objects: ADO - OLEDB – Data Reports.	14

Text Book :

Mohammed Azam , "Programming with Visual Basic 6.0", Vikas Publishing House Pvt Ltd., New Delhi.

Reference Books:

1. Cornell Gray, "VB 6 Form Ground Up", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
2. Eric A Smith, Valor Whisler, Hank Marquis, "VB 6 programming", Wiley India (P)Ltd., New Delhi.
3. Chapman Davis, "Developing Secure Application", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
4. David Jung, Jeff Kent, "Visual Basic", Tata McGraw Hill Publishing Co., Ltd., New Delhi.
5. Steven Holzner, "VB 6 Programming Black Book", Dream Tech Press, New Delhi.

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Code No.	Subject	Semester No.
16CIU14	BANKING THEORY LAW AND PRACTICE	IV

Objective: To convey a thorough knowledge on Indian Banking System and Acts pertaining to it.

Unit No.	Topics	Hours
I	**Basics of Banking and Banking Regulation Act** Definition of banker and customer – Relationship between banker and customer – Special feature of RBI - Banking regulation Act 1949 - RBI credit control measure – Secrecy of customer Account.	14
II	**Bankers & Customers and Types of Deposits** Opening of account – Special types of customer – Types of deposit – Bank Pass book – Banker lien – Banking Ombudsmant Scheme.	15
III	**Instrument of Payment and Bankers position** Cheque – Features essential of valid cheque – Crossing – Endorsement – Payment of cheques - Statutory protection - Duties of paying banker and collecting banker – Refusal of payment of cheques - Duties of holder and holder in due course.	15
IV	**Lending Loans and Advances** Loans and advances by commercial bank - Lending policies of commercial bank – Forms of securities – Lien – Pledge-Hypothecation and advance against the documents of title to goods – Mortgage – Position of surety.	14
V	**Other Banking Instruments** Letter of credit – Bills and supply bill - Purchase - Discounting bill – Travellers cheque - Credit card - Teller system.	14

Text Book:

Gordon E and Natarajan, *"Banking Theory Law and Practice"*, Himalaya Publishing House Pvt. Ltd, Mumbai

Reference books:

1. Sundaram and Varshney, *"Banking Theory Law and Practice"*, Sultan Chand & Sons (P) Ltd., New Delhi.
2. Shekhar K.C , *"Banking Theory Law & Practice"*, Vikas Publishing House Pvt Ltd., New Delhi.
3. Dr.Nirmala&Chandradas, *"Banking & Financial System"*, Himalaya Publishing House Pvt. Ltd, Mumbai.
4. Dr. Rajesh R &Sivagnanasithi.T, *"Banking Theory Law and Practice"* ,Tata McGraw Hill Publishing Co., Ltd., New Delhi.
5. Natarajan S & Parameswaran, *"Indian Banking"*, S.Chand & Company Ltd., New Delhi.

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Code No.	Subject	Semester No.
16CIU15	**PRACTICAL III - PROGRAMMING IN VISUAL BASIC**	IV

Objective: To enable students to create a software package using VB

List of Programs

1. Design a form with text box to perform the alignment and format function.

2. Design a form to display the list of products by declaring array function.

3. Design a form to calculate capital budgeting technique by declaring finance function and variable declaration using option button (Radio/Check box).

4. Design a form to display an advertisement banner using image box control with string function.

5. Design a form to compute cost of capital using finance function in Visual basic using check box

6. Design a form to perform working capital analysis by declaring finance function using flex grid control.

7. Design a form to display Break-even analysis using line and chart controls, by declaring variables.

8. Design a form to present product details like purchases, sales, profit,etc by declaring array functions and present the details in a rich text box(RTF).

9. Design a form to display Product Life Cycle using slider control.

10. Design a Pay Slip for an organization and create a data base using SQL and Data Control.

11. Design the form to display the highlights of the budget using option button and animation.

12. Design a supermarket bill to display the sales invoice, and create a database using Data Control, option button, , check box, date picker, etc.

13. Design the form to create a bank customer database by declaring simple array and multiple arrays using Data Control.

14. Design a form to calculate minimum, maximum, reorder, reorder quantity, EOQ and display the inventory control records using data object.

15. Design the form to display tree view and list of folders and files from a directory of an organization.

Code No.	Subject	Semester No.
16CIU17	COST ACCOUNTING	V

Objective: To facilitate the understanding of basic concepts and methods of Cost Accounting and to extend skill relating to problem solving and critical revelation in decision making in firms.

Unit No.	Topics	Hours
I	**Introduction to Cost Accounting** Definition – Meaning and Scope - Relationship of Cost Accounting with Financial Accounting– Installation of Costing System - Classification - Types and Methods of Cost – Elements of Cost- Preparation of Cost Sheet with simple adjustment - Reconciliation of Cost and Financial accounts.	15
II	**Material Cost and Control** Levels of material Control – Need for Material Control – Economic Order Quantity – ABC analysis – Perpetual inventory. Purchase and Stores Control: Purchasing of Materials – Procedure and documentation involved in purchasing – Requisition for Stores – Stores Control – Methods of valuing material issue.	14
III	**Labour Cost and Control** Labour cost - Meaning – Computation of labour cost and control over labour cost - Time keeping - Methods of wage payment – Time rate and piece rate system - Payroll preparation - Idle time and over time – Incentives and Remuneration - Labour turnover – Overheads - Classification of overheads – Allocation and absorption of overheads – Machine hour Rate.	15
IV	**Methods of Costing** Job Costing-Batch Costing-Contract Costing.	14
V	**Operating costing and Process costing** Operating Costing –Passenger Transport – Costing for Lodging houses – Process costing – Features of process costing – process losses, wastage, scrap, normal process loss – abnormal loss, abnormal gain. (Excluding inter-process profit and equivalent production).	14

Note: Distribution of marks: Problem 80% and Theory 20%

Text Book:

Pillai R.S.N and Bagavathi V , "Cost Accounting", S. Chand &Company Ltd., New Delhi.

Reference Books:
1. Jain S.P and Narang K.L , "Cost Accounting", Kalyani Publishers, New Delhi.
2. Iyyangar S.P, "Cost Accounting Principles and Practice", Sultan &Chand, New Delhi.
3. Saxena V.K &Vashist C.D, "Cost Accounting", Sultan &Chand, New Delhi.
4. Ramachandran and Srinivasan, "Cost Accounting", Sriram Publications, Trichy.
5. Maheswari S.N, "Principles of Cost Accounting", Sultan Chand & Sons, New Delhi.

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Code No.	Subject	Semester No.
16CIU18	SOFTWARE ENGINEERING	V

Objective: To inculcate knowledge on Software engineering concepts in turn gives a roadmap to design a new software project.

Unit No.	Topics	Hours
I	**Introduction to Software Engineering** Definitions – Size Factors – Quality and Productivity Factors - Planning a Software Project: Planning the Development Process – Planning an Organizational Structure.	14
II	**Software Cost Estimation** Software Cost Factors – Software Cost Estimation Techniques – Staffing-Level Estimation – Estimating Software Estimation Costs.	14
III	**Software Requirements** Software Requirements: Software Requirements specification – Formal specification Techniques - Software Design: Fundamental Design Concepts – Modules and Modularization Criteria.	15
IV	**Design Notations and Software Implementation** Design Notations: Data Flow diagrams - Structured charts - Pseudo code – Flowcharts - Design techniques: Integrated top down development- Jackson structured programming - Implementation Issues: Structured Coding Techniques – Coding Style – Standards and Guidelines – Documentation Guidelines.	15
V	**Quality Issues, Software Testing and Maintenance** Verification and Validation Techniques: Quality Assurance – Walkthroughs and Inspections – Unit Testing and Debugging – System Testing - Software Maintenance: Enhancing Maintainability during Development – Managerial Aspects of Software Maintenance – Configuration Management.	14

Text Book :

Richard Fairley, "Software Engineering Concepts", Tata Mc Graw Hill Publications. New Delhi.

Reference Books:

1. Eve Anderson, Philip Greenspun, Andrew Grumet, "Software Engineering For Internet Applications", PHI. Pvt ltd., New Delhi.
2. Roger S. Pressman, "Software Engineering – A Practitioner's Approach", McGraw Hill International. New Delhi.
3. Jeff Tian, "Software Quality Engineering", Wiley India. New Delhi.
4. Shari Lawrence & fleeger joane M .Atle, "Software Engineering", Pearson Publishing House, New Delhi.
5. Pankaj jalot, "An Integrated Approach to Software Engineering", Narosan Publishing House, Chennai.

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Code No.	Subject	Semester No.
16CIU19	PRINCIPLES OF WEB DESIGNING	V

Objective: To impart the conceptual knowledge in creating a web page.

Unit No.	Topics	Hours
I	**HTML and Graphics** HTML 4.0 Tag Reference - Global Attributes - Event Handlers - Document Structure Tags - Formatting Tags - List Tags – Hyperlinks -Image and Image map - Table Tags - Form Tags - Frame Tags - Executable Content Tags - Image Maps.	15
II	**Advanced Graphics** Layout considerations– Creating storage formats – Tables: Introduction to Tables and their structure – Table tags – Alignment – Spanning multiple rows and columns – Frames: Applications – Placing content in frames- Forms: Creating forms- Grouping – Passing form data - Style Sheets.	15
III	**EXtended Markup Language** Introduction to XML - Problems with HTML and SGML - Types of XML Markup - Document Type Definitions – Linking - Using Style Sheets with XML - XML Summary. Cookies and State maintenance: Introduction to Cookies - Advantages and limitations ofCookies - Servers and Browsers supporting Cookies - Introduction to DHTML.	14
IV	**CGI and Server side scripting** CGI & the WWW - Beyond HTML with CGI - How CGI works - CGI Server requirements for WINDOWS-NT and UNIX - CGI script structure - Standard CGI Environment Variables - CGI Libraries - Future of CGI scripting.	14
V	**Web based Scripting** Java Script - Web Database Tools - ORACLE & MS-ACCESS - Database tools – PHP - Server Side includes -Visual Basic Scripting Edition and Active Server Pages.	14

Text Book:

Eric Ladd & Jim O'Donell, "Using HTML 4, XML & JAVA", Platinum Edition, PHI Pvt ltd., New Delhi.

Reference Books:

1. Elizabeth Castro, "PERL & CGI", Pearson Educatino, New Delhi.
2. Deitel & Deitel, Neito, "Internet & World Wide Web – How to Program", Pearson Education, New Delhi.
3. Xavier C, "World wide web design with HTML", Tata McGraw Hill Education Pvt Ltd, New Delhi.
4. Raj Kamal, "Internet and web Technologies", Tata McGraw Hill Education Pvt Ltd, New Delhi.
5. Ivan Bayross, "Web Development using HTML, DHTML, Java Script, Perl CGL", BPB Publications, New Delhi.

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Code No.	Subject	Semester No.
16CIU20	PRACTICAL IV - WEB DESIGNING	V

Objective: To convey the conceptual knowledge in creating a web page.

List of Programs

1. Create web pages for a business organization using HTML Frames.

2. Create a Program using HTML to display the ordered list and unordered list of a Departmental Store.

3. Program to display Image and text using HTML tag for an advertisement of a Company Product.

4. Create a table to display list of products using HTML tag.

5. Create a document using Formatting and alignment to display Sales Letter.

6. Create a Resume using HTML Tags.

7. Create a website of your department with minimum five links using HTML.

8. Create a document using Form to support Local Processing of Order form.

9. Create a Form of the Customer Survey for the user to enter General name and address information.

10. Create a Frame to display a multiform document.

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Code No.	Elective Subject – I (a)	Semester No.
16CIU21	INCOME TAX LAW AND PRACTICE	V

Objective: To make the students to understand the basic concepts of Income Tax Law and in-depth knowledge on the provisions of Income Tax Act.

Unit No.	Topics	Hours
I	**Introduction to Income Tax** Income Tax Act 1961-Definition – Assessment Year, Previous Year, Assessee, Person, Income, Gross Total Income, and Total Income – Basis of charge – Residential Status of an Individual, HUF, Firms, AOP and Company – Exempted Incomes.	15
II	**Income from Salary and House Property** Salary – Allowances – Perquisites – Profit-in-lieu of salary, Deductions under section 80C – Computation of Income from Salary - House Property Income - Determination of annual value of let out house property – Self occupied house property - Deductions under section 24- Computation of Income from House Property.	15
III	**Income from Business or profession** Profits and Gains of Business or Profession – Deductions expressly allowed and expressly disallowed - Computation of Income from Business or Profession - Depreciation.	14
IV	**Income from Capital Gains and Other Sources** Capital Gains – Capital Asset – Transfer - Deemed Transfer and Transaction not regarded as transfer - Types of Capital Gains - Exempted Capital Gains –Computation of Income from Capital Gains – Income from Other Sources.	14
V	**Assessment of Individuals** Clubbing of income and Set off carry forward of losses, Deductions Under section 80 - Assessment of Individuals.	14

Note: Distribution of marks: Problems 60% and Theory 40%

Text Book:

Gaur V.P and Narang D.B, Puja Gaur, Rajeev Puri, "Income Tax Law and Practice", Kalyani Publishers ,New Delhi.

Reference Books:

1. Dr.Mehrotra H.C, "Income Tax Law and Accounts" ,Sahithya Bhavan Publishers, Agra.
2. Murthy A, "Income Tax Law and Practice",Vijay Nicole Imprints,Private Ltd., Chennai.
3. Hariharan N, "Income Tax Law and Practice",Vijay Nicole publishers.,Chennai.
4. Jeevarathinam M ,Vijayvishnu kumar C, "Income Tax Law and Practice", Scitech publications,Chennai.
5. Reddy T.S and Hariprasad Reddy Y, "Income Tax Law and Practice", Margham Publications, Chennai.

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Code No.	Elective Subject – I (b)	Semester No.
16CIU21	**BUSINESS FINANCE**	V

Objective: To convey the conceptual knowledge about Business Finance.

Unit No.	Topics	Hours
I	**Business Finance** Introduction – Meaning – Concepts - Scope – Function of Finance - Traditional and Modern Concepts – Contents of Modern Finance Functions.	14
II	**Financial Planning** Meaning - Concept – Objectives – Types – Steps – Significance – Fundamentals – Estimation of long term and short term financial needs.	15
III	**Capitalisation** Capitalisation - Bases of cost theory – Earning theory – Over capitalisation – Under capitalization : Symptoms – Causes – Remedies – Watered stock – Watered stock Vs. Over capitalisation.	15
IV	**Capital Structure** Cardinal Principles of Capital structure – Trading on Equity – Cost of Capital– Concept – Importance – Calculation of Individual and Composite Cost of Capital.	14
V	**Sources and Forms of Finance** Equity Shares - Preference Shares – Bonds - Debentures and Fixed Deposits – Features – Advantages – Disadvantages - Lease Financing : Meaning – Features –Forms – Merits and Demerits.	14

Text Book:

Khan & Jain, "Financial Management", Tata McGraw Hill, New Delhi.

Reference Book:

1. Srivatsava R.M, "Essentials of Business Finance", Himalaya Publishing house, New Delhi.
2. Kuchha S.C, "Financial Management", Chaitanya Publishing House, Allahabad.
3. Pandey I.M "Financial Management", Vikas Publishing House, New Delhi.
4. Periyasamy "Financial Management", Tata McGraw Hill, New Delhi.
5. Sharma R.K& Shasi Gupta "Financial Management", Kalyani Publishers, New Delhi.

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Code No.	Subject	Semester No.
16GSU06	LAW OF ETHICS	V

Objective: To establish the student's knowledge on the basis of legal ethics of life

Unit No.	Topics
I	**Anti-Ragging Act of Government of Tamilnadu,1997** Meaning -definition-History – Present status-Anti-ragging movement-Law related to ragging in India-Legislation- Prohibition of ragging.
II	**Penalty of ragging** Dismissal of student-Suspension of student-deemed abetment-University grants commission (UGC) regulations on curbing the menace of ragging in higher educational institutions 2009-Ragging Punishment.
III	**Health and Protection of Women** Health status of women in India-Mortality –meaning- factors influencing Health and Nutrition. Law Relating to Crimes against Women-Legal rights of women - Dowry Prohibition Act, 1961 - Protection of Women from Domestic Violence Act, 2005.
IV	**Consumerism** Meaning – Definition- Consumer Awareness- Statutory rights of Consumers- Duties of consumers. Consumer Protection Measures: Consumer Protection Act 1986-Essential Commodities Act- Standards of Weights and Measures Act- MRTP Act- Food Adulteration Act. Consumer Protection Forums: Types of Consumer courts- Complaint Procedures.
V	**Cyber Crime** Meaning- Features- Significance- Advantages. Cyber Crimes- Types- Criminal Activities: Unauthorized access and Hacking- Trojan Attack-Virus and Worm Attack- E-mail related crimes-Factors influencing Cyber Crimes- Strategies to prevent cybercrimes- Civil and Criminal Offences under IT act 2000-Cyber Law provisions- Computer related crimes covered under Indian Penal Code and Special Laws.

References:

1. Anuradha Jaya, "Women's Equality a Struggle for Survival" ,Gyan Publishing House, New Delhi
2. Narayan Deepa, "Employment and Poverty reduction: A Source Book" .
3. Dr. Sarla Gupta and Beniprasad Agrawal , "Cyber Laws", Premier Publishing Co, Allahabad.
4. Justice Yatindra Singh, "Cyber Law"
5. Steven Miles, "Consumerism as a way of life", SAGE Publications, New Delhi.
6. https://en.wikipedia.org/wiki/Ragging_in_India
7. https://www.gov.uk/topic/health-protection

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Code No.	Subject	Semester No.
16CIU22	MANAGEMENT ACCOUNTING	VI

Objective: To impart knowledge in Management Accounting and to make them know about implication of Management Techniques.

Unit No.	Topics	Hours
I	**Introduction to Management Accounting** Management Accounting – Meaning – Objectives and Scope – Relationship between Management Accounting - Cost Accounting and Financial Accounting - Need and Significance of Management Accounting.	15
II	**Financial Statement analysis and Ratio analysis** Financial Statement analysis - Ratio analysis - Introduction – Advantages and Limitations of Ratio Analysis – Classification of Ratios - Analysis of liquidity – Solvency and Profitability Ratios – Construction of Balance Sheet.	15
III	**Fund flow and Cash flow statements** Fund Flow statement – Meaning – Schedule of changes in working capital - Preparation of Fund Flow Statement - Cash Flow statement – Preparation of Cash Flow Statement as per Accounting Standard 3.	14
IV	**Marginal costing and Break Even Analysis** Concept of Marginal Costing – Preparation of marginal costing statement – managerial applications – Break even analysis – Standard costing – variance analysis (Material and Labour only).	14
V	**Budgeting** Budgeting and Budgetary control – Classification of Budgets – Preparation of cash budget, sales budget, purchase budget, material budget and flexible budget – Performance Budgeting – Zero Base Budgeting (ZBB).	14

Note: Distribution of marks: Problems 80% Theory 20%

Text book:
Ramachandran&Srinivasan , "Management Accounting", Sriram Publications, Trichy.

Reference Books:
1. Dr. Maheswari S.N. "Management Accounting", Sultan Chand & Sons, New Delhi.
2. Sharma and Gupta S.K "Management Accounting", Kalyani Publishers, New Delhi .
3. Jain S.P and Narang K.L , "Cost and Management Accounting", Kalyani Publishers, New Delhi.
4. Bhattacharya S.K, "Accounting and Management", Vikas Publishing House, Chennai.
5. ReddyT.S and Dr Hariprasad Reddy Y, "Management Accounting" Margam Publications, Chennai.

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Code No.	Subject	Semester No.
16CIU23	PRINCIPLES OF AUDITING	VI

Objective: To gain knowledge about auditing functions and classifications and acquired Knowledge about vouching and verification of assets.

Unit No.	Topics	Hours
I	**Origin of Auditing** Definition of Auditing – Objectives of Auditing – Tax Audit and Management of Audit - Classification of Audit – Scope and nature of Statutory Audit and continuous Audit – Periodical Audit, Partial Audit, Balance sheet Audit, Performance Audit and Proprietary Audit.	15
II	**Audit Planning and Vouching** Audit plan – Developing an Audit plan – Vouching – Meaning – Objectives - Importance of Voucher – Types of Vouchers.	14
III	**Verification and valuation** Verification and valuation of Assets and Liabilities – Audit Approach – EDP and mechanical system – Audit with the aid of computers – Recent trends in Auditing.	14
IV	**Audit of limited companies** Audit Report - Contents of Audit Report - Elements of auditors report –Report Vs. Certificate – Types of opinion: Unqualified opinion – Other than unqualified opinion – Qualified opinion.	14
V	**Auditors Qualification and Appointment** Qualification of an Auditor – Appointment of an Auditor – Duties - Rights and Liabilities of an Auditor.	15

Text books:

Tandon.B.N, "Practical Auditing", S Chand & Company Ltd, New Delhi.

Reference Books:
1. Dr. Premavathy N, "Practical Auditing", J. M. Press, Chennai.
2. Pradeep Kumar, BaldevSachdeva, Jagwant Singh, "Auditing Principles & Practice", Kalyani Publishers, New Delhi.
3. DinkarPagare, "Principles of Auduting", Sultand Chand & Sons, New Delhi.
4. Agarwal O.P, "Auditing", Himalaya Publishers, New Delhi.
5. Saxena R.G , "Principles and Practices of Auditing", Himalaya Publishers, New Delhi.

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Code No.	Subject	Semester No.
16CIU24	**JAVA PROGRAMMING**	VI

Objective: To procure knowledge on Java Programming Language.

Unit No.	Topics	Hours
I	**Fundamentals of Object oriented Programming** Object Oriented Paradigm – Basic Concepts of ObjectOriented Programming – Benefits of Object Oriented Programming – Applications of Object Oriented Programming - Java Evolution: History – Features – How Java differs from C and C++ – Java and Internet – Java and www –Web Browsers. Overview of Java: simple Java program – Structure – Java Tokens – Statements – Java Virtual Machine.	15
II	**Decision making and Branching, classes** Constants, Variables, Data Types - Operators and Expressions – Decision Making and Branching: if, if...else, nested if, switch,?:operator - Decision Making and Looping: while, do, for– Jumps in Loops - Labeled Loops – Classes, Objects and Methods.	14
III	**Interfaces and Packages** Arrays, Strings and Vectors – Interfaces: Multiple Inheritance – Packages: Putting Classes together – Multithreaded Programming.	14
IV	**Exception Handling and Applets** Managing Errors and Exceptions – Applet Programming – Graphics Programming.	14
V	**File Management** Managing Input/output Files in Java: Concepts of Streams- Stream Classes -- Byte Stream classes – Character stream classes – Using streams – I/O Classes – File Class – I/O exceptions – Creation of files – Reading / Writing characters, Byte-Handling Primitive data Types – Random Access Files.	15

Text Book :

Balagurusamy E, "Programming With Java – A Primer", Tata McGraw Hill Publications, New Delhi.

Reference Books:

1.Patrick Naughton& Hebert Schildt, "The Complete Reference Java 2", Tata McGraw Hill Publications, New Delhi.

2.John R. Hubbard, "Programming With Java", Tata McGraw Hill Publications, New Delhi.

3.Debasish Jana, "JAVA and Object-Oriented Programming Paradigm", PHI pvt ltd., New Delhi.

4.Ramesh Kumar G, "Programming in Java", SCI Tech Publications, Chennai.

5.Xavier C , "Java Programming-A Practical Approach", Tata McGraw Hill Publications, New Delhi.

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Code No.	Subject	Semester No.
16CIU25	PRACTICAL V - PROGRAMMING IN JAVA	VI

Objective: To impart the conceptual knowledge on Java Programming Language.

List of Programs

1. Write a program to find factorial the given numbers.

2. Write a program to display all prime numbers between two limits.

3. Write a program to sort list of elements in ascending and descending order

4. Write a program to implement string operations.

5. Write a program to find area of geometrical figures using method overloading

6. Write a program to implement constructor overloading by passing different number of parameter of different types.

7. Write a program to create student report using applet, read the input using text boxes and display the o/p using buttons.

8. Write a program to calculate bonus for different departments using method overriding.

9. Write a program to implement mouse events.

10. Write a program to implement keyboard events.

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Code No.	Elective Subject – II (a)	Semester No.
16CIU26	ORGANIZATIONAL BEHAVIOUR	VI

Objective: To convey the knowledge on Organizational Behaviour Concepts.

Unit No.	Topics	Hours
I	**Organizaional Psychology** Importance and scope of organizational psychology – Individual differences - Intelligence tests - Measurement of intelligence - Personality tests – Nature - Types and uses.	14
II	**Perception** Factors affecting perception - Motivation - Theories - financial and non-financial motivation - techniques of motivation - Transactional Analysis - Brain storming.	14
III	**Job satisfaction** Meaning – Factors - Morale - Importance - Employee attitude and behaviour and their significance to employee productivity - Job enrichment - Job enlargement.	15
IV	**Hawthorne Experiment** Importance - Group Dynamics – Cohesiveness. Conflict - Types of Conflict – Resolution of conflict – Sociometry - Group norms – Supervision - Style - Training for supervisors.	15
V	**Leadership** Types - Theories – Trait, Managerial Grid, Fiedder's contingency - Counseling - Meaning - Importance of counselor - Types of counseling - Merits of counseling.	14

Text Book :

Khanka S S. "Organizational Behavior", S.Chand & Co, New Delhi.

Reference Books:

1. Stephen Robbins, "Organizational Behavior", Pearson Education, New Delhi.
2. Uma Sekaran, "Organizational Behavior", Tata McGraw Hill, New Delhi.
3. Prasad L.M, "OrganisationalBehaviour", S.Chand & Co, New Delhi.
4.Gupta Shashi K , Joshi Rosy "Organizational Behaviour" ,Kalyani Publishers. New Delhi.
5.Arun kumar, "Organizational Behaviour", S.Chand & Co, New Delhi.

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Code No.	Elective Subject – II (b)	Semester No.
16CIU26	HUMAN RESOURCE MANAGEMENT	VI

Objective: To inculcate knowledge on Human Resource Management Concepts.

Unit No.	Topics	Hours
I	**Personnel Management** Meaning – Nature - Scope - Objective – Functions of Personnel department - The Role of Personnel manager - Organization of personnel department - Personnel Policies and Procedures.	14
II	**Manpower Planning** Job description - Job analysis - Role analysis - Job specification - Recruitment and Selection - Training and Development.	15
III	**Performance appraisal** Job evaluation and merit rating - Promotion - Transfer and demotion - Human relations - approaches to good human relations - Punishment.	15
IV	**Salary administration** Wages and Salary administration - Incentive system - Labour welfare and Social Security - Safety, health and Security - retirement benefits to employees.	14
V	**Industrial relations** Trade unionism - Grievance handling – collective bargaining and worker's participation in management.	14

Text Book :

Tripathi, "Personnel Management and Industrial Relations", Sultan Chand & Sons, New Delhi.

Reference Books:

1. Bhagoliwal, "Personnel Management and Industrial Relations",Sahitya Bhawan Publications, New Delhi.
2. Mamoria C.B, Gankar S.V, "Human Resource Management", Himalaya Publishing House, New Delhi.
3. Nandhakumar B, "Industrial Relations Labour Welfare and Labour Laws", Vijay Nicole Imprints, New Delhi.
4. Dr. Rajeesh Viswanathan , "Strategic Human Resource Management", Himalaya Publishing House, New Delhi.
5. Dr. Subba Rao P, "Personnel and Human Resource Management", Himalaya Publishing House, New Delhi.

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